



FY26 Budget Workshop / CIP Focus

October 6, 2025

Background

- The FY26 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.
- Run of Show:
 - Review Police, Sidewalks, Ped Safety, Parks Proposals from last meeting in detail. This is the \$7M allotment.
 - Review overall proposed CIP Plan for Hotel/Motel, General Capital, SPLOST I, and SPLOST II.
 - Discussion

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	\$ (7.000)
New Ending Fund Balance	\$ 22.950
New Months Fund Balance	7.36
New Excess over Six Months	\$ 4.235

Mayor's Recommendation

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

Capital Contribution – Police (\$500,000)

- Drone First Responder (\$200K)
- Electric Vehicles/Ford Maverick (\$117K)
- Vehicles (\$183K)

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)

Capital Contributions – Homecoming (\$5M)

#1.

- Wildflower Meadow
- Open play field (160 ft. X 160 ft.)
- ½ mile nature trail
- Restroom pavilion with solar panels
- State-of-the-art 12,000 sq ft accessible/inclusive playground
- Sand volleyball courts
- Sensory garden
- Community space building with solar panels

Existing Capital Review – High Level

City of Dunwoody TOTAL Capital Projects Budget Budget FY 2026					
	Funding Source				
	Hotel/Motel	SPLOST I	SPLOST II	CIP	TOTAL
FACILITIES			\$87,390		\$87,390
PUBLIC SAFETY		\$737,485	\$1,220,755	\$213,377	\$2,171,617
PUBLIC WORKS	\$1,004,250	\$4,238,920	\$7,873,480	\$200,000	\$13,316,650
PARKS	\$100,000	\$60,000	\$162,375	\$4,350,000	\$4,672,375
INFORMATION TECHNOLOGY				\$370,000	\$370,000
TOTAL	<u>\$1,104,250</u>	<u>\$5,036,405</u>	<u>\$9,344,000</u>	<u>\$5,133,377</u>	<u>\$20,618,032</u>

- These are the department level amount for FY26 in the various Capital Funds.
- Project and year level details are in the book. Page 48 – 61.

Capital Review – Amending Funding

Sample
Schedule

Proj #	Project	PY Budget	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total Budget
Department 1:								
ABC-1234	Project 1	1,000,000	250,000	-	-	-	-	1,250,000
Department 2:								
ABC -1235	Project 2	-	250,000	100,000	500,000	-	-	850,000
ABC-1236	Project 3	500,000	2,500,000	50,000	1,000,000	-	-	4,050,000
ABC -1237	Project 4	-	-	-	-	500,000	500,000	1,000,000
Total		1,500,000	3,000,000	150,000	1,500,000	500,000	500,000	7,150,000

- Proposed amendments to the CIP can shift fundings between projects and years though certain rules apply and each proposal needs to have those details discussed.
- In general, project years can be pushed out, but to bring things earlier in the plan generally requires delaying or cutting existing projects.

City of
Dunwoody
Georgia

City of
Dunwoody
Georgia

2026 Proposed Budget

Submitted to Dunwoody City Council
by Mayor Lynn Deutsch and City Manager Eric Linton

August 27, 2025



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

#1.

To: Citizens of Dunwoody
Members, Dunwoody City Council

From: Mayor Lynn Deutsch
City Manager Eric Linton

Date: August 27, 2025

Re: FY2026 Proposed Operating & Capital Budget

Per the Dunwoody City Charter Section 5.03, this is the official submittal to the City Council of the Proposed Fiscal Year 2026 Budget for the City of Dunwoody, Georgia. It satisfies the State of Georgia requirement for every local government to adopt a balanced operating budget. Once adopted, subsequent amendments may be considered and approved by the City Council as needed. All schedules and support for the budget follow this memo.

As this budget is submitted, the city will be completing its seventeenth year since its incorporation on December 1, 2008. The City remains in a strong financial position as it heads into FY2026, with a focus on staying adaptable for the future. After a unique period of uncertainty and change, key parts of the budget have rebounded. However, some major revenue sources and expenditure categories continue to shift and show the impacts of economic instability. Although these changes require close attention and decisive action, historical stewardship of funds have placed the City in a strong position as it moves forward. This budget has been developed using all information, data, and tools available at this time, but with the understanding that budgets are dynamic.

Staff approached developing the 2026 budget laser focused on public safety and customer service. With the 2026 budget, Dunwoody continues to have a fund balance over six months which is two months higher than the City Charter required four-month reserve. The purpose of maintaining this level is to ensure adequate cash flow, cover unforeseen emergencies, and manage revenue shortfalls or rising costs.

The 2026 budget process began with departments putting together their operating and capital requests in early July. Direction to Department Directors as they prepared their operating and capital requests included to think strategically about both short- and long-term goals, and to prioritize funding requests while considering the best use of limited resources. After consolidation of the budget by Finance,

Lynn Deutsch Mayor
Eric Linton ICMA-CM City Manager
Sharon Lowery CMC City Clerk

Catherine Lautenbacher City Council Post 1
Rob Price City Council Post 2
Tom Lambert City Council Post 3

Stacey Harris City Council Post 4
Joe Seconder City Council Post 5
John Heneghan City Council Post 6

Packet page:...

departmental review meetings were held in early August to review and discuss department budgets in an effort to compile the 2026 Proposed Operating and Capital Budget.

Overall Budget Summary

The overall budget for FY2026 is proposed to be \$70.5M, which is a 0.2% decrease over the FY2025 amended budget of \$70.6M. Most of the overall changes are due to increases in General Fund and changes in ARPA and SPLOST reserves.

OVERALL FUND COMPARISON				
Fund	FY25 as Amended	FY26 Proposed	Change	% Change
General	\$37,000,245	\$38,001,330	\$1,001,085	2.71%
Opioid Settlement	20,000	20,000	-	0.00%
E911	1,446,500	1,521,000	74,500	5.15%
ARPA II	2,076,710	586,540	(1,490,170)	-71.76%
Multiple Grants	503,410	564,300	60,890	12.10%
Hotel Motel	5,707,000	5,878,500	171,500	3.01%
Motor Vehicle	103,000	106,000	3,000	2.91%
SPLOST I	4,000,000	5,036,405	1,036,405	25.91%
SPLOST II	9,162,000	9,344,000	182,000	1.99%
Capital	5,979,937	5,133,377	(846,560)	-14.16%
Debt Service	1,350,435	1,372,185	21,750	1.61%
Stormwater	3,284,480	2,966,130	(318,350)	-9.69%
	<u>\$70,633,717</u>	<u>\$70,529,767</u>	<u>(\$103,950)</u>	<u>-0.15%</u>

The following is a brief discussion of each fund noted above.



General Fund Budget Summary

The General Fund is the principal operating fund of the City and is used to account for all activities related to providing central governmental services, such as public safety, recreation, street repairs, and administrative services. The Proposed General Fund budget is \$38.0M, which is a 2.71% increase over the FY2025 amended budget of \$37.0M. This increase is mainly due to employee compensation and benefit increases, escalations in existing contracts, and increased maintenance and utility costs.

Personnel Costs represent the largest portion of the FY2026 Proposed Budget, at 55.7% of the total budget (including the Official/Admin Services category, which is primarily the municipal staffing contracts of the city, the total is 62.8% of the budget). This total includes fully funding all City positions for the full year, a salary increase effective July 1, 2026, and the full year impact of the 2025 pay increases. It also includes the estimated 7.5% increase in health care costs. The City spends on average \$27,000 annually per participant on health care, along with an additional 21.2% on retirement benefits.

Aside from those increases, the base level of operations within the General Fund for FY2026 were kept to minimal increases.

Opioid Settlement Fund

This fund accounts for revenues received as a result of Georgia settlements with major distributors of opioids. All revenues collected in this fund are used to expand training for first responders, provide treatment and recovery support services, and increase public awareness. The amount estimated to be spent for the FY2026 budget is \$20,000.

E-911 Fund Summary

This fund accounts for the revenues received from the 911 surcharge on telephone bills. All taxes collected in this fund are dedicated to separate operating authority – the Chattahoochee River 911 Authority (ChatComm). The FY2026 budget for this fund is \$1,521,000.



ARPA II Fund Summary

When the City received its share of funds as part of the American Rescue Plan Act, the City elected the revenue replacement option and set aside a total of \$10M in a separate fund (ARPA II) for the purpose of accomplishing specific projects with these funds. The City continues to spend down these funds, leaving a FY2026 budget of \$586,540.

Multiple Grants Fund Summary

This fund accounts for the Local Maintenance & Improvements Grant (LMIG) grant that is awarded through the Georgia Department of Transportation. The City's share of the grant award for FY2026 is estimated to be \$564,300.

Hotel/Motel Fund Summary

This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality throughout the City of Dunwoody. The tax is imposed on each room night occupied in Dunwoody. Currently, the city levies a hotel/motel occupancy tax of 8% on total rent charges. The resulting revenue is distributed as follows: 37.5% to the City of Dunwoody, 43.75% to Discover Dunwoody (Conventions and Visitors Bureau), and 18.75% is retained by the city within the Hotel/Motel Fund. The City continues to see high hotel occupancy rates, and thus the budget for FY2026 is 3% increase over the prior year, for a total of \$5,878,500.

Rental Motor Vehicle Excise Tax Fund Summary

This fund accounts for the taxes levied on each rental charge collected by any rental motor vehicle located within the city limits. The anticipated taxes budgeted for FY2026 is \$106,000.

Special Purpose Local Option Sales Tax (SPLOST I) Fund Summary

This fund accounts for the sales tax that was approved by referendum in November 2017. Collections under SPLOST I began in April 2018 and ended in March 2024. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The FY2026 budget for this fund is \$5,036,405.



Special Purpose Local Option Sales Tax (SPLOST II) Fund Summary

This fund accounts for the sales tax that was approved by referendum in November 2023. Collections under SPLOST II began in April 2024 and are scheduled to end in March 2030. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. FY2026 is the second full year of collections under SPLOST II and is estimated to be \$9,344,000.

General Capital Project Fund Summary

This fund accounts for all facilities, parks, and infrastructure construction within the City that is not accounted for under the SPLOST funds. Funds are derived from contributions from the General Fund as well as other grants and funding sources. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The FY2026 budget for this fund is \$5,133,377, which includes carry forward amounts from prior fiscal years.

Debt Service Fund Summary

This fund is utilized to account for debt service obligations (principal and interest payments) of the City. The City currently has two notes payable from direct borrowing outstanding; 1) \$9,900,000 borrowed on August 31, 2016, from the Georgia Municipal Association for the City Hall project and 2) \$5,770,000 borrowed on June 28, 2021, from the Georgia Municipal Association for two parcels of land on Vermack Road. Total Debt Service for FY2026 related to these two borrowings is \$1,372,185.

Stormwater Fund Summary

This fund is a proprietary fund that accounts for storm water management, planning, and mitigation of adverse impacts of flooding. The City uses a business approach when budgeting proprietary funds and considers them self-supporting whenever possible. The City's Stormwater Utility Fee is adjusted annually based on the Municipal Cost Index as published in the American City & County. FY2026 collections are estimated to be \$2,870,610, with an estimated use of fund balance of \$95,520 to fund the Stormwater Project Manager and additional master plans and modeling.



Fiscal Year 2026
Proposed Budget Overview

REVENUE ANTICIPATION AND EXPENDITURE APPROPRIATIONS														
Revenues	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Vehicle Excise Tax	Grants Fund	Debt Service Fund	ARPA Fund	SPLOST Funds	Projects Fund	Stormwater Utility Fund	Total Government	Interfund Activity	Net Total Government
Property Taxes	\$ 14,117,000											\$ 14,117,000		\$ 14,117,000
Business & Occupational Taxes	\$ 3,611,000											\$ 3,611,000		\$ 3,611,000
SPLOST									\$ 14,379,405			\$ 14,379,405		\$ 14,379,405
Insurance Premium Taxes	\$ 5,802,830											\$ 5,802,830		\$ 5,802,830
Franchise Fees	\$ 4,902,000											\$ 4,902,000		\$ 4,902,000
Other Taxes	\$ 1,606,000			\$ 5,876,000	\$ 106,000							\$ 7,588,000		\$ 7,588,000
Licenses and Permits	\$ 2,158,000											\$ 2,158,000		\$ 2,158,000
Court Fines	\$ 1,288,000											\$ 1,288,000		\$ 1,288,000
Intergovernmental Revenues (Grants)						\$ 564,300						\$ 564,300		\$ 564,300
Charges for Services	\$ 1,217,000		\$1,521,000								\$2,860,610	\$ 5,598,610		\$ 5,598,610
Contr & Don from Private Sources	\$ 20,000											\$ 20,000		\$ 20,000
Other Revenues	\$ 970,000	\$ 20,000		\$ 2,500					\$ 1,000		\$ 10,000	\$ 1,003,500		\$ 1,003,500
Use of Prior Year Reserves								\$ 586,540		\$ 4,763,377	\$ 95,520	\$ 5,445,437		\$ 5,445,437
Subtotal	\$ 35,691,830	\$ 20,000	\$1,521,000	\$ 5,878,500	\$ 106,000	\$ 564,300	\$ -	\$ 586,540	\$ 14,380,405	\$ 4,763,377	\$2,966,130	\$ 66,478,082	\$ -	\$ 66,478,082

Other Financing Sources	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Vehicle Excise Tax	Grants Fund	Debt Service Fund	ARPA Fund	SPLOST Fund	Projects Fund	Stormwater Utility Fund	Total Government	Interfund Activity	Net Total Government
Operating Transfers In from General Fund							\$ 1,372,185			\$ 370,000		\$ 1,742,185	\$ 1,742,185	\$ -
Operating Transfers In from Hotel Motel	\$ 2,203,500											\$ 2,203,500	\$ 2,203,500	\$ -
Operating Transfers In from MVR Fund	\$ 106,000											\$ 106,000	\$ 106,000	\$ -
Total Other Financing Sources	\$ 2,309,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,372,185	\$ -	\$ -	\$ 370,000	\$ -	\$ 4,051,685	\$ 4,051,685	\$ -

Total Revenues	\$ 38,001,330	\$ 20,000	\$1,521,000	\$ 5,878,500	\$ 106,000	\$ 564,300	\$ 1,372,185	\$ 586,540	\$ 14,380,405	\$ 5,133,377	\$2,966,130	\$ 70,529,767	\$ 4,051,685	\$ 66,478,082
----------------	---------------	-----------	-------------	--------------	------------	------------	--------------	------------	---------------	--------------	-------------	---------------	--------------	---------------

Expenditures	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Vehicle Excise Tax	Grants Fund	Debt Service Fund	ARPA Fund	SPLOST Fund	Projects Fund	Stormwater Utility Fund	Total Government	Interfund Activity	Net Total Government
City Council	\$ 399,570											\$ 399,570		\$ 399,570
City Manager	\$ 959,115											\$ 959,115		\$ 959,115
City Clerk	\$ 486,230											\$ 486,230		\$ 486,230
Finance & Administration	\$ 2,173,455											\$ 2,173,455		\$ 2,173,455
Information Technology	\$ 3,121,535									\$ 370,000		\$ 3,491,535		\$ 3,491,535
Human Resources	\$ 596,015											\$ 596,015		\$ 596,015
Legal	\$ 475,000											\$ 475,000		\$ 475,000
Facilities	\$ 548,930								\$ 103,695			\$ 652,625		\$ 652,625
Communications	\$ 555,395											\$ 555,395		\$ 555,395
Municipal Court	\$ 823,060											\$ 823,060		\$ 823,060
Police	\$ 14,495,120								\$ 1,958,240	\$ 213,377		\$ 16,666,737		\$ 16,666,737
E911		\$ 20,000	\$1,521,000									\$ 1,541,000		\$ 1,541,000
Public Works	\$ 3,571,390			\$ 1,004,250		\$ 564,300		\$ 586,540	\$ 12,112,400	\$ 200,000	\$2,966,130	\$ 21,005,010		\$ 21,005,010
Parks & Recreation	\$ 4,986,775			\$ 100,000					\$ 206,070	\$ 4,350,000		\$ 9,642,845		\$ 9,642,845
Community Development	\$ 2,527,105											\$ 2,527,105		\$ 2,527,105
Economic Development	\$ 540,450			\$ -								\$ 540,450		\$ 540,450
Contingency	\$ -											\$ -		\$ -
Subtotal	\$ 36,259,145	\$ 20,000	\$1,521,000	\$ 1,104,250	\$ -	\$ 564,300	\$ -	\$ 586,540	\$ 14,380,405	\$ 5,133,377	\$2,966,130	\$ 62,535,147	\$ -	\$ 62,535,147

Other Financing Uses	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Vehicle Excise Tax	Grants Fund	Debt Service Fund	ARPA Fund	SPLOST Fund	Projects Fund	Stormwater Utility Fund	Total Government	Interfund Activity	Net Total Government
Operating Transfer Out to Debt Service	\$ 1,372,185											\$ 1,372,185	\$ (1,372,185)	\$ -
Operating Transfer Out to Capital Projects	\$ 370,000											\$ 370,000	\$ (370,000)	\$ -
Operating Transfer Out to General Fund				\$ 2,203,500	\$ 106,000							\$ 2,309,500	\$ (2,309,500)	\$ -
Payments to Other Entities				\$ 2,570,750			\$ 1,303,020					\$ 3,873,770		\$ 3,873,770
Total Other Financing Uses	\$ 1,742,185	\$ -	\$ -	\$ 4,774,250	\$ 106,000	\$ -	\$ 1,303,020	\$ -	\$ -	\$ -	\$ -	\$ 7,925,455	\$ (4,051,685)	\$ 3,873,770

Total Expenditures	\$ 38,001,330	\$ 20,000	\$1,521,000	\$ 5,878,500	\$ 106,000	\$ 564,300	\$ 1,303,020	\$ 586,540	\$ 14,380,405	\$ 5,133,377	\$2,966,130	\$ 70,460,602	\$ (4,051,685)	\$ 66,408,917
--------------------	---------------	-----------	-------------	--------------	------------	------------	--------------	------------	---------------	--------------	-------------	---------------	----------------	---------------

Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,165	\$ -	\$ -	\$ -	\$ -	\$ 69,165	\$ -	\$ 69,165
-----	------	------	------	------	------	------	-----------	------	------	------	------	-----------	------	-----------



Fiscal Year 2026
Proposed Budget

General Fund

GENERAL FUND BUDGET SUMMARY

	As Amended 2025	Proposed 2026		
			Change \$'s	Change %
Starting Fund Balance	\$ 29,950,201	\$ 29,950,201	-	0.00%
Revenues				
Taxes	27,513,113	30,038,830	2,525,717	9.18%
Licenses & Permits	2,054,000	2,158,000	104,000	5.06%
Intergovernmental Revenues	-	-	-	-
Charges For Services	1,092,000	1,217,000	125,000	11.45%
Fines & Forfeitures	1,338,000	1,288,000	(50,000)	-3.74%
Investment Income	385,000	694,000	309,000	80.26%
Contr & Don From Priv Sources	20,000	20,000	-	0.00%
Miscellaneous Revenue	339,100	276,000	(63,100)	-18.61%
Other Financing Sources	2,242,750	2,309,500	66,750	2.98%
Subtotal - Recurring Revenues	34,983,963	38,001,330	3,017,367	8.63%
One-Time Revenues				
GMA Loan Proceeds (Vermack)	-	-	-	-
Transfer In - CARES II	-	-	-	-
Transfer In - ARPA II	2,016,282	-	-	-
Proceeds from Sale of Shallowford	-	-	-	-
Subtotal - One-Time Revenues	2,016,282	-	-	-
Total Department Revenues	37,000,245	38,001,330	3,017,367	-
Expenditures				
City Council	382,470	399,570	17,100	4.47%
City Manager	705,920	959,115	253,195	35.87%
City Clerk	576,145	486,230	(89,915)	-15.61%
Finance & Administration	2,254,520	2,173,455	(81,065)	-3.60%
Legal	420,000	475,000	55,000	13.10%
Information Technology	3,194,085	3,121,535	(72,550)	-2.27%
Human Resources	642,665	596,015	(46,650)	-7.26%
Facilities	563,930	548,930	(15,000)	-2.66%
Communications	525,535	555,395	29,860	5.68%
Municipal Court	842,645	823,060	(19,585)	-2.32%
Police	14,264,890	14,495,120	230,230	1.61%
Public Works	3,359,450	3,571,390	211,940	6.31%
Parks & Recreation	4,996,885	4,986,775	(10,110)	-0.20%
Community Development	1,571,790	2,327,105	755,315	48.05%
Economic Development	528,880	540,450	11,570	2.19%
Contingency	100,000	-	(100,000)	-100.00%
Transfer Out to Debt Service	1,350,435	1,372,185	21,750	1.61%
Subtotal - Recurring Expenditures	36,280,245	37,431,330	1,151,085	6.77%
One-Time Expenditures				
Purchase Vermack	-	-	-	-
Transfer Out - Capital (Spruill & Nature Center)	-	-	-	-
Shallowford Proceeds	-	-	-	-
Transfer Out - Capital (IT)	220,000	370,000	150,000	68.18%
Community Development (Comp Plan & Code Rewrite)	500,000	200,000	(300,000)	-60.00%
Subtotal - One-Time Expenditures	720,000	570,000	-150,000	-20.83%
Total Department Expenditures	37,000,245	38,001,330	1,151,085	2.71%
Ending Fund Balance	\$ 29,950,201	\$ 29,950,201		
Months Unassigned Fund Balance End	9.91	9.60		
Raw Gain/(Use) of Fund Balance	-	-		

GENERAL FUND BUDGET SUMMARY - Expenditures by Category

Category	2021 Actual	% of Total	2022 Actual	% of Total	2023 Actual	% of Total	2024 Actual	% of Total	2025 As Amended	% of Total	2026 Proposed	% of Total	2025 to 2026 Change
Personnel Costs	10,731,888	43.0%	12,029,667	43.9%	14,194,449	47.8%	16,230,268	50.1%	18,613,335	51.3%	20,862,865	55.7%	2,249,530
Official/Admin Svcs	5,101,827	20.4%	4,828,241	17.6%	4,157,489	14.0%	3,665,969	11.3%	3,378,880	9.3%	2,657,720	7.1%	(721,160)
Professional Services	922,352	3.7%	1,224,928	4.5%	1,492,135	5.0%	1,185,905	3.7%	1,455,715	4.0%	1,352,640	3.6%	(103,075)
Repairs & Maintenance	3,914,394	15.7%	4,171,962	15.2%	4,165,286	14.0%	5,209,496	16.1%	6,027,070	16.6%	5,856,670	15.6%	(170,400)
Property/Liability Ins	512,854	2.1%	545,243	2.0%	584,533	2.0%	662,995	2.0%	766,785	2.1%	802,380	2.1%	35,595
Other Purchased Services	1,213,820	4.9%	1,460,758	5.3%	1,589,878	5.4%	1,766,733	5.5%	2,267,585	6.3%	2,198,145	5.9%	(69,440)
Supplies/Materials	1,801,232	7.2%	1,924,358	7.0%	2,116,992	7.1%	2,232,626	6.9%	2,312,640	6.4%	2,328,725	6.2%	16,085
Contingency	33,750	0.1%	37,200	0.1%	31,800	0.1%	17,995	0.1%	107,800	0.3%	-	0.0%	(107,800)
Transfer Out - Debt	741,883	3.0%	1,175,197	4.3%	1,372,077	4.6%	1,414,652	4.4%	1,350,435	3.7%	1,372,185	3.7%	21,750
Subtotal - Recurring	24,973,999		27,397,554		29,704,638		32,386,639		36,280,245		37,431,330		1,151,085
Funding from ARPA for PD							-		-		-		
SBITA									-		-		
Transfer Out - Capital-IT	6,066,922		213,149		628,716		200,000		220,000		370,000		
Comp Plan and Code Rewrite	-		2,000,000		7,287,233		175,507		500,000		200,000		
Grand Total	31,040,921		29,610,703		37,620,587		32,762,146		37,000,245		38,001,330		

General Fund Revenues Detail

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
311100.00 - Real Property Tax	\$ 8,094,804	\$ 9,535,323	\$ 9,337,127	\$ 11,546,956	\$ 11,472,000	\$ 11,809,000	\$ 337,000
311300.00 - Personal Property Tax	374,502	407,538	401,903	398,630	389,000	471,000	82,000
311310.00 - Motor Vehicle	34,132	36,197	32,016	26,866	16,000	12,000	(4,000)
311315.02 - MV Title Ad Valorem Tx True Up	1,496,948	1,470,753	1,458,062	1,519,842	1,518,000	1,689,000	171,000
311340.00 - Intangibles (Reg & Recording)	280,603	160,201	101,575	122,647	136,000	136,000	-
311700.00 - Franchise Fees	-	-	-	-	-	-	-
311710.01 - Franchise Fees - Electric	2,456,281	2,620,651	2,809,106	3,247,840	3,249,000	3,923,000	674,000
311730.00 - Franchise Fees - Gas	397,813	407,507	438,408	468,869	447,000	505,000	58,000
311750.00 - Franchise Fees - Television Cable	612,845	588,271	520,591	432,450	564,000	434,000	(130,000)
311760.00 - Franchise Fees - Telephone	106,923	54,902	42,485	34,090	52,000	40,000	(12,000)
314100.00 - Hotel/Motel Tax	-	-	-	-	-	-	-
314200.00 - Alcoholic Beverage Excise Tax	737,634	863,929	931,608	976,343	976,000	1,076,000	100,000
314400.00 - MVR Excise Tax	-	-	-	-	-	-	-
314500.00 - Excise Tax on Energy	145,829	216,775	177,994	195,746	195,000	215,000	20,000
316100.00 - Business & Occupation Tax	2,995,256	2,879,596	2,976,620	3,229,991	3,229,000	3,611,000	382,000
316200.00 - Insurance Premium Tax	3,850,784	4,170,967	4,582,968	4,929,245	4,967,113	5,802,830	835,717
316300.00 - Financial Institutions Tax	203,335	204,760	201,546	314,743	239,000	248,000	9,000
319000.00 - Penalties & int on delinq tax	29,080	47,760	47,163	25,465	24,000	25,000	1,000
319400.00 - Pen & Int on Del Taxes-Busines	41,964	50,396	43,379	83,675	40,000	42,000	2,000
321100.00 - Alcoholic Beverage Licenses	520,232	535,944	587,975	602,696	605,000	639,000	34,000
321900.01 - Other Licenses and permits	11,850	16,688	12,475	17,250	10,000	15,000	5,000
321910.00 - Small Cell Tower Fees - ROW	27,224	10,549	18,064	13,867	10,000	15,000	5,000
322210.00 - Planning & Zoning Fees	21,828	15,150	42,260	29,075	20,000	30,000	10,000
323100.00 - Bldg Structures & Equipment	2,516,523	2,329,861	1,389,913	1,284,914	1,368,000	1,413,000	45,000
323100.01 - OTC Inspections	1,375	3,575	14,225	25,550	10,000	15,000	5,000
323185.00 - Soil Erosion	49,788	-	-	-	1,000	1,000	-
323190.00 - Plan Review - Fire	28,400	38,724	29,725	26,600	30,000	30,000	-
323900.01 - Tree Bank	-	-	-	-	-	-	-
336000.00 - Local Grant	-	-	-	-	-	-	-
341910.00 - Election Qualifying Fees	2,160	-	2,280	-	2,000	2,000	-
342120.00 - Special Police Svcs	18,060	32,260	32,630	41,300	22,000	41,000	19,000
342310.00 - Fingerprinting Fee	1,426	2,566	3,204	7,654	2,000	4,000	2,000
342900.00 - Public Safety-Other	71,977	86,454	93,271	80,107	90,000	90,000	-
343200.00 - Special Assessments	27,457	27,200	27,225	27,225	26,000	27,000	1,000
344300.00 - Streetlight Fees	509,892	564,832	497,607	801,452	587,000	683,000	96,000
345450.00 - Charges for services: Parking	1,316	488	524	1,187	1,000	1,000	-
346900.00 - Other Charges for Goods/Srvs	-	-	-	-	-	-	-
347200.00 - Field Rental	133,073	123,470	158,313	189,625	162,000	190,000	28,000
347500.00 - Rec Program Fees	42,381	85,345	68,999	25,671	70,000	49,000	(21,000)
347900.00 - Pavilion Rentals	58,220	88,690	86,676	114,150	130,000	130,000	-

General Fund Revenues Detail

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
349300.00 - NSF Fees	349	1,567	646	805	-	-	-
351170.00 - Municipal Court Fines & Forfei	1,374,753	1,090,200	1,279,351	1,226,557	1,338,000	1,288,000	(50,000)
351320.00 - Cash Confiscation			-	-	-	-	-
351900.00 - Fines & Forfeitures-Other			11,950	-	-	-	-
361000.00 - Interest Revenue	12,824	55,685	381,480	665,204	385,000	694,000	309,000
371000.00 - Contr & Don From Priv Sources	57,477	21,168	44,303	17,819	20,000	20,000	-
371000.01 - Explorer Donations	-	-	-	-	-	-	-
371000.02 - Donations	1,000	-	-	-	-	-	-
371000.03 - Public Saety Cadets Donations	-	50	149	-	-	-	-
381000.00 - Rents and Royalties	267,958	112,658	85,954	113,676	100,000	100,000	-
381000.01 - Advertising Rental	11,148	178,003	-	-	-	-	-
381000.02 - Rental Income-4800 Ashford Dun	59,115	59,115	64,490	64,745	63,100	-	(63,100)
381000.03 - Lease Income - Spruill	-	105,840	69,492	52,920	-	-	-
381000.03 - Lease Income - Emory	-	137,447	34,103	-	-	-	-
381000.03 - Lease Interest Revenue	-	6,294	2,844	771	-	-	-
383000.00 - Reimb for damaged property	172,997	184,077	144,643	94,984	125,000	125,000	-
389000.00 - Other Charges For Svcs	6,828	(1,207)	341	1,709	1,000	1,000	-
389100.00 - Miscellaneous Revenue	123,990	29,753	72,963	34,825	50,000	50,000	-
391100.00 - Transfer In from Component Unit	-	-	-	-	-	-	-
391200.04 - Transfer In from MVR Tax Fund	94,299	97,843	99,673	105,031	103,000	106,000	3,000
391200.06 - Transfer In from Hotel Motel Fund	1,212,613	1,755,382	2,039,582	2,060,177	2,139,750	2,203,500	63,750
391200.08 - Transfer In from CARES II	225,000	295,000	-	-	-	-	-
391200.11 - Transfer in ARPA II			-	1,035,585	2,016,282	-	(2,016,282)
391300.00 - Residual Equity Transfer	-	-	-	-	-	-	-
392200.00 - Proceeds from the Sale of Prop	66,594	70,038	7,446,636	111,484	-	-	-
393500.01 - Proceeds from Cap Leases - GMA	5,756,698	-	-	-	-	-	-
393500.04 - SBITA Issuance			457,362	-	-	-	-
393700.00 - Extraordinary Items	20,621	-	-	-	-	-	-
Use of Prior Yr Reserves	-	-	-	-	-	-	-
Total Department Revenues	\$ 35,366,178	\$ 31,876,233	\$ 39,403,878	\$ 36,428,012	\$ 37,000,245	\$ 38,001,330	\$ 1,001,085

1110 - CITY COUNCIL

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 As Amended	2026 Proposed	Difference
Personnel Services	215,083	190,767	243,494	258,846	272,175	284,375	12,200
Purchased/Contracted Services	72,012	95,095	95,062	103,931	101,555	108,895	7,340
Supplies and Materials	5,469	6,337	5,781	5,101	8,740	6,300	(2,440)
Total	292,564	292,199	344,337	367,878	382,470	399,570	17,100

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 As Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	87,000	88,000	88,000	88,000	88,000	88,000	-
512100.00 - Group Insurance	122,764	96,628	149,668	165,085	177,260	189,495	12,235
512200.00 - Social Security	4,067	4,820	4,603	4,535	5,455	5,455	-
512300.00 - Medicare	1,090	1,127	1,077	1,061	1,275	1,275	-
512700.00 - Worker's Compensation	161	192	146	165	185	150	(35)
521200.00 - Professional Services	5,000	13,000	5,615	10,031	6,825	10,000	3,175
521300.00 - Technical Services	46	-	-	-	-	-	-
522200.00 - Repairs & Maintenance	1,458	3,542	2,500	2,500	2,500	3,000	500
522300.00 - Rentals	-	87	-	-	-	-	-
523100.00 - Property/Liability Insurance	47,215	50,073	53,682	60,887	70,420	74,945	4,525
523200.00 - Communications	2,775	5,852	5,379	6,202	2,610	3,000	390
523400.00 - Printing & Binding	-	66	486	-	1,500	250	(1,250)
523500.00 - Travel	4,678	14,104	10,901	12,207	6,000	6,000	-
523600.00 - Dues & Fees	4,315	190	1,650	2,539	1,500	1,500	-
523700.00 - Education & Training	6,525	8,181	14,850	9,565	10,200	10,200	-
531100.00 - Supplies	3,282	1,883	2,226	2,264	3,885	2,500	(1,385)
531300.00 - Food	1,657	2,944	2,627	1,480	3,255	2,500	(755)
531400.00 - Books & Periodicals	529	339	350	764	115	800	685
531600.00 - Small Equipment	-	1,171	577	592	1,485	500	(985)
Total	292,564	292,199	344,337	367,878	382,470	399,570	17,100

1320 - CITY MANAGER

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 As Amended	2026 Proposed	Difference
Personnel Services	518,488	574,954	623,352	665,900	682,310	945,500	263,190
Purchased/Contracted Services	2,367	5,603	6,392	6,762	11,505	9,140	(2,365)
Supplies and Materials	3,652	4,915	7,562	4,926	4,305	4,475	170
Contingency	-	-	-	1,105	7,800	-	(7,800)
Total	524,507	585,471	637,306	678,693	705,920	959,115	253,195

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 As Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	374,382	414,452	450,241	477,295	483,240	639,225	155,985
512100.00 - Group Insurance	46,821	50,475	59,132	65,447	68,940	140,265	71,325
512300.00 - Medicare	5,403	5,753	6,483	6,897	7,010	9,270	2,260
512400.00 - Retirement	75,688	86,485	88,564	93,951	102,170	129,840	27,670
512400.01 - 401a Match	14,864	16,202	17,619	18,692	19,330	25,570	6,240
512700.00 - Worker's Compensation	1,330	1,586	1,312	3,618	1,620	1,330	(290)
523200.00 - Communications	1	2	3	20	50	25	(25)
523400.00 - Printing & Binding	-	-	-	-	-	-	-
523500.00 - Travel	-	798	2,017	2,866	8,000	5,160	(2,840)
523600.00 - Dues & Fees	2,240	4,797	3,427	3,236	2,455	2,455	-
523700.00 - Education & Training	127	6	945	640	1,000	1,500	500
531100.00 - Supplies	2,521	2,356	3,508	1,576	1,500	1,500	-
531300.00 - Food	1,086	2,358	3,594	2,445	2,000	2,000	-
531400.00 - Books & Periodicals	45	200	460	906	805	975	170
531600.00 - Small Equipment	-	-	-	-	-	-	-
579000.00 - Contingency	-	-	-	1,105	7,800	-	(7,800)
Total	524,507	585,471	637,306	678,693	705,920	959,115	253,195

1330 - CITY CLERK

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 As Amended	2026 Proposed	Difference
Personnel Services	169,219	259,431	396,189	421,426	437,645	456,230	18,585
Purchased/Contracted Services	110,424	23,268	123,015	31,095	137,000	28,500	(108,500)
Supplies and Materials	1,028	655	1,031	1,463	1,500	1,500	-
Total	280,672	283,353	520,234	453,984	576,145	486,230	(89,915)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 As Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	128,219	195,148	277,024	289,555	301,790	314,935	13,145
511300.00 - Overtime Salaries	-	443	1,588	1,300	1,180	455	(725)
512100.00 - Group Insurance	11,701	22,257	53,600	59,878	63,620	67,410	3,790
512300.00 - Medicare	1,891	2,846	4,021	4,183	4,395	4,575	180
512400.00 - Retirement	22,100	31,422	48,214	50,241	52,110	54,250	2,140
512400.01 - 401a Match	5,090	7,054	11,109	11,595	12,120	12,615	495
512700.00 - Worker's Compensation	219	261	632	4,673	2,430	1,990	(440)
521200.00 - Professional Services	67,749	3,451	83,630	6,289	105,000	6,500	(98,500)
521300.00 - Technical Services	1,250	1,250	1,250	1,410	1,450	1,450	-
522200.00 - Repairs & Maintenance	36,631	13,604	14,284	14,998	14,500	9,500	(5,000)
523200.00 - Communications	197	365	139	107	1,000	1,000	-
523300.00 - Advertising	1,776	1,748	15,273	3,729	1,500	1,500	-
523400.00 - Printing & Binding	-	64	-	85	500	500	-
523500.00 - Travel	543	1,261	3,894	1,532	9,000	4,000	(5,000)
523600.00 - Dues & Fees	450	330	365	365	450	450	-
523700.00 - Education & Training	1,828	1,195	4,179	2,580	3,600	3,600	-
531100.00 - Supplies	552	285	789	569	750	750	-
531300.00 - Food	95	100	242	888	500	500	-
531400.00 - Books & Periodicals	-	270	-	7	250	250	-
531600.00 - Small Equipment	382	-	-	-	-	-	-
Total	280,672	283,353	520,234	453,984	576,145	486,230	(89,915)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	368,612	439,930	482,581	930,509	989,035	1,550,455	561,420
Purchased/Contracted Services	1,263,839	1,492,906	1,607,193	990,581	1,230,035	587,100	(642,935)
Supplies and Materials	10,359	22,407	32,006	38,378	35,450	35,900	450
Total	1,642,810	1,955,243	2,121,780	1,959,468	2,254,520	2,173,455	(81,065)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	251,041	316,832	326,897	616,076	651,285	964,975	313,690
511300.00 - Overtime				653	820	720	(100)
512100.00 - Group Insurance	51,370	51,754	84,468	178,519	187,060	363,640	176,580
512300.00 - Medicare	3,599	4,389	4,629	8,623	9,455	14,000	4,545
512400.00 - Retirement	43,119	53,363	52,861	103,250	111,635	166,100	54,465
512400.01 - 401a Match	9,975	12,236	11,996	21,104	26,085	38,630	12,545
512700.00 - Worker's Compensation	616	735	897	1,514	1,695	1,390	(305)
512900.00 - Other Employee Benefits	8,893	621	832	771	1,000	1,000	-
521100.01 - Official/Admin Svcs	1,130,003	1,025,794	950,416	453,642	619,490	-	(619,490)
521200.00 - Professional Services	3,962	78,450	218,583	110,525	111,900	117,710	5,810
521300.00 - Technical Services	-	62,006	75,614	54,701	55,360	56,020	660
522200.00 - Repairs & Maintenance	-	51	9,584	-	-	-	-
522300.00 - Rentals	307	5,582	6,130	7,509	6,950	8,030	1,080
523100.00 - Property/Liability Insurance	78,692	126,210	137,186	155,601	179,960	191,525	11,565
523200.00 - Communications	-	2,085	2,055	6,678	4,100	6,650	2,550
523300.00 - Advertising	-	563	-	547	1,000	550	(450)
523400.00 - Printing & Binding	-	2,040	5,287	2,952	5,700	400	(5,300)
523500.00 - Travel	-	1,041	521	1,199	2,200	2,610	410
523600.00 - Dues & Fees	49,834	53,904	54,326	48,614	66,975	49,225	(17,750)
523700.00 - Education & Training	1,040	1,028	3,303	3,880	4,250	4,480	230
523900.00 - Other Purchased Services	-	134,153	144,188	144,733	172,150	149,900	(22,250)
531100.00 - Supplies	3,917	6,545	7,819	7,919	7,500	8,000	500
531300.00 - Food	6,329	15,862	24,187	30,309	27,800	27,800	-
531400.00 - Books & Periodicals	-	-	-	149	150	100	(50)
531600.00 - Small Equipment	114	-	-	-	-	-	-
Total	1,642,810	1,955,243	2,121,780	1,959,468	2,254,520	2,173,455	(81,065)

1530 - LEGAL

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	-	-	-	-	-	-	-
Purchased/Contracted Services	363,123	489,839	426,543	490,056	420,000	475,000	55,000
Supplies and Materials	-	-	-	-	-	-	-
Total	363,123	489,839	426,543	490,056	420,000	475,000	55,000

Account	2021 Actual	2021 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
521200.00 - Professional Services	20,000	31,312	52,923	25,938	30,000	30,000	-
521200.01 - Prof Svcs-Legal	192,355	407,844	367,990	460,641	290,000	345,000	55,000
521200.02 - Prof Svcs-Litigation	149,722	50,674	5,630	3,477	100,000	100,000	-
523200.00 - Communications	11	9	-	-	-	-	-
523600.00 - Dues & Fees	1,035	-	-	-	-	-	-
531100.00 - Supplies	-	-	-	-	-	-	-
531300.00 - Food	-	-	-	-	-	-	-
531600.00 - Small Equipment	-	-	-	-	-	-	-
Total	363,123	489,839	426,543	490,056	420,000	475,000	55,000

1535 - TECHNOLOGY- OPERATIONS

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	28,460	229,242	366,349	542,164	892,400	1,082,890	190,490
Purchased/Contracted Services	1,428,816	1,634,632	1,600,886	1,695,230	2,260,700	1,062,375	(1,198,325)
Supplies and Materials	30,182	48,839	25,660	28,887	40,985	25,100	(15,885)
Capital Outlay			628,716				-
Other - SBITA Principal	-	-	119,562	115,830	-	-	-
Transfers Out - Capital	-	-	-	200,000	220,000	370,000	150,000
Total	1,487,458	1,912,713	2,741,173	2,582,111	3,414,085	2,540,365	(873,720)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	22,269	162,071	245,621	369,292	580,370	719,240	138,870
512100.00 - Group Insurance	3,486	32,301	64,519	95,401	179,400	199,770	20,370
512300.00 - Medicare	302	2,166	3,469	5,117	8,415	10,430	2,015
512400.00 - Retirement	2,040	26,126	42,225	58,131	99,820	123,710	23,890
512400.01 - 401a Match	363	5,934	9,790	13,169	23,215	28,770	5,555
512700.00 - Worker's Compensation	-	644	725	1,053	1,180	970	(210)
521100.01 - Official/Admin Svcs	823,126	576,398	735,796	580,751	431,520	208,000	(223,520)
521200.00 - Professional Services	-	6,000	6,300	8,229	15,365	16,045	680
521300.00 - Technical Services	25,513	14,347	19,969	27,930	192,025	185,055	(6,970)
522200.00 - Repairs & Maintenance	299,839	594,475	422,522	651,035	1,092,720	351,575	(741,145)
522300.00 - Rentals	3,031	2,868	3,589	3,453	4,800	-	(4,800)
523100.01 - Insurance Claims	-	1,000	-	-	-	-	-
523200.00 - Communications	272,222	413,112	398,947	411,413	502,750	282,000	(220,750)
523400.00 - Printing & Binding	-	-	207	247	875	250	(625)
523500.00 - Travel	-	2,088	4,556	2,677		-	-
523600.00 - Dues & Fees	-	447	1,375	450	1,450	5,450	4,000
523700.00 - Education & Training	5,085	23,897	7,626	9,045	19,195	14,000	(5,195)
531100.00 - Supplies	4,961	14,840	5,103	3,357	8,900	10,100	1,200
531300.00 - Food	-	129	128	355	-	-	-
531600.00 - Small Equipment	25,222	33,870	20,429	25,175	32,085	15,000	(17,085)
542000.00 - Machinery & Equipment	-	-	628,716	-	-	-	-
581200.01 - SBITA Principal	-	-	119,562	115,830	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	200,000	220,000	370,000	150,000
Total	1,487,458	1,912,713	2,741,173	2,582,111	3,414,085	2,540,365	(873,720)

1536 - TECHNOLOGY- CITYWIDE SERVICES

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	-	-	-	-	-	-	-
Purchased/Contracted Services	-	-	-	-	-	936,170	936,170
Supplies and Materials	-	-	-	-	-	15,000	15,000
Capital Outlay	-	-	-	-	-	-	-
Other - SBITA Principal	-	-	-	-	-	-	-
Transfers Out - Capital	-	-	-	-	-	-	-
Total	-	-	-	-	-	951,170	951,170

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	-	-	-	-	-	-	-
512100.00 - Group Insurance	-	-	-	-	-	-	-
512300.00 - Medicare	-	-	-	-	-	-	-
512400.00 - Retirement	-	-	-	-	-	-	-
512400.01 - 401a Match	-	-	-	-	-	-	-
512700.00 - Worker's Compensation	-	-	-	-	-	-	-
521100.01 - Official/Admin Svcs	-	-	-	-	-	-	-
521200.00 - Professional Services	-	-	-	-	-	-	-
521300.00 - Technical Services	-	-	-	-	-	45,890	45,890
522200.00 - Repairs & Maintenance	-	-	-	-	-	626,850	626,850
522300.00 - Rentals	-	-	-	-	-	42,135	42,135
523100.01 - Insurance Claims	-	-	-	-	-	-	-
523200.00 - Communications	-	-	-	-	-	215,000	215,000
523400.00 - Printing & Binding	-	-	-	-	-	-	-
523500.00 - Travel	-	-	-	-	-	-	-
523600.00 - Dues & Fees	-	-	-	-	-	-	-
523700.00 - Education & Training	-	-	-	-	-	6,295	6,295
531100.00 - Supplies	-	-	-	-	-	-	-
531300.00 - Food	-	-	-	-	-	-	-
531600.00 - Small Equipment	-	-	-	-	-	15,000	15,000
542000.00 - Machinery & Equipment	-	-	-	-	-	-	-
581200.01 - SBITA Principal	-	-	-	-	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-	-	-	-
Total	-	-	-	-	-	951,170	951,170

1540 - HUMAN RESOURCES

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	281,772	378,155	442,020	430,197	555,965	527,315	(28,650)
Purchased/Contracted Services	19,805	19,206	34,613	23,696	83,700	65,700	(18,000)
Supplies and Materials	376	718	484	1,015	3,000	3,000	-
Total	301,953	398,080	477,116	454,909	642,665	596,015	(46,650)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	194,181	256,726	289,112	281,241	352,240	369,645	17,405
512100.00 - Group Insurance	41,766	50,889	69,094	67,238	96,920	52,590	(44,330)
512300.00 - Medicare	2,781	3,527	4,099	4,018	5,110	5,360	250
512400.00 - Retirement	33,286	42,858	49,359	48,744	60,585	63,580	2,995
512400.01 - 401a Match	5,076	7,861	9,371	9,844	14,090	14,785	695
512700.00 - Worker's Compensation	336	401	492	823	920	755	(165)
512900.00 - Other Employee Benefits	1,710	2,178	-	-	5,500	-	(5,500)
512900.01 - OEB: Wellness	2,635	13,716	20,493	18,291	20,600	20,600	-
521200.00 - Professional Services	4,950	5,340	23,500	5,500	52,500	39,500	(13,000)
521300.00 - Technical Services	2,057	1,943	4,973	5,248	8,700	8,700	-
523200.00 - Communications	92	16	8	12	100	100	-
523300.00 - Advertising	-	-	565	357	1,500	1,500	-
523400.00 - Printing & Binding	-	126	319	5	500	500	-
523500.00 - Travel	-	-	-	-	1,000	1,000	-
523600.00 - Dues & Fees	861	1,117	921	1,087	1,800	1,800	-
523700.00 - Education & Training	11,846	10,666	4,327	11,487	17,600	12,600	(5,000)
531100.00 - Supplies	376	277	476	240	1,000	1,000	-
531300.00 - Food	-	-	8	-	-	-	-
531600.00 - Small Equipment	-	441	-	775	2,000	2,000	-
Total	301,953	398,080	477,116	454,909	642,665	596,015	(46,650)

1565 - FACILITIES

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	-	-	-	-	-	-	-
Purchased/Contracted Services	264,319	274,521	328,141	351,852	385,710	370,710	(15,000)
Supplies and Materials	139,548	183,790	197,893	229,072	178,220	178,220	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total	403,866	458,311	526,034	580,924	563,930	548,930	(15,000)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
521200.00 - Professional Services	675	-	-	-	-	-	-
521300.00 - Technical Services	-	-	-	-	-	-	-
522200.00 - Repairs & Maintenance	208,841	255,109	309,749	332,788	368,920	353,920	(15,000)
522300.00 - Rentals	16,817	17,815	16,987	17,675	15,370	15,370	-
523100.00 - Property/Liability Insurance	36,723	-	-	-	-	-	-
523200.00 - Communications	1,262	1,597	1,404	1,389	1,420	1,420	-
531100.00 - Supplies	16,347	20,570	17,030	28,967	15,000	15,000	-
531230.00 - Utilities	123,200	163,221	180,863	200,105	163,220	163,220	-
531270.00 - Gasoline	-	-	-	-	-	-	-
531270.01 - Diesel	-	-	-	-	-	-	-
531600.00 - Small Equipment	-	-	-	-	-	-	-
541300.00 - Buildings	-	-	-	-	-	-	-
541300.01 - City Hall Building Improvement	-	-	-	-	-	-	-
542000.00 - Machinery & Equipment	-	-	-	-	-	-	-
611000.00 - Transfers Out-Debt	-	-	-	-	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-	-	-	-
Total	403,866	458,311	526,034	580,924	563,930	548,930	(15,000)

1570 - COMMUNICATIONS

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	291,441	322,223	353,502	377,019	396,085	412,945	16,860
Purchased/Contracted Services	102,718	114,751	139,737	114,487	125,200	138,700	13,500
Supplies and Materials	11,611	3,860	12,613	4,280	4,250	3,750	(500)
Total	405,770	440,834	505,851	495,786	525,535	555,395	29,860

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	201,699	217,340	234,149	247,787	255,805	269,010	13,205
512100.00 - Group Insurance	46,755	55,846	65,894	73,124	81,970	82,700	730
512300.00 - Medicare	2,825	2,958	3,338	3,464	3,710	3,900	190
512400.00 - Retirement	32,448	37,485	40,495	42,498	44,000	46,270	2,270
512400.01 - 401a Match	7,419	8,243	9,335	9,816	10,230	10,760	530
512700.00 - Worker's Compensation	295	352	292	329	370	305	(65)
521100.01 - Official/Admin Svcs	-	-	-	-	-	-	-
521200.00 - Professional Services	9,490	4,959	21,895	1,935	9,500	4,500	(5,000)
521300.00 - Technical Services	20,827	32,006	31,536	29,363	29,700	21,700	(8,000)
523200.00 - Communications	-	8	475	-	-	5,000	5,000
523300.00 - Advertising	27,552	25,959	19,063	15,390	15,500	37,000	21,500
523400.00 - Printing & Binding	42,389	47,872	63,529	65,096	66,500	66,500	-
523500.00 - Travel	696	1,609	1,328	1,027	1,700	1,700	-
523600.00 - Dues & Fees	1,160	1,408	1,190	1,030	1,300	1,300	-
523700.00 - Education & Training	605	930	720	645	1,000	1,000	-
531100.00 - Supplies	8,350	3,220	11,088	3,247	2,400	1,900	(500)
531300.00 - Food	1,490	269	500	584	750	750	-
531400.00 - Books & Periodicals	585	245	255	350	350	350	-
531600.00 - Small Equipment	1,186	126	769	100	750	750	-
Total	405,770	440,834	505,851	495,786	525,535	555,395	29,860

2650 - MUNICIPAL COURT

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	316,327	361,271	400,588	411,752	481,585	478,915	(2,670)
Purchased/Contracted Services	226,205	234,057	242,831	265,891	352,360	333,245	(19,115)
Supplies and Materials	6,203	2,631	5,188	2,359	8,700	10,900	2,200
Total	548,736	597,959	648,607	680,002	842,645	823,060	(19,585)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	207,341	239,689	263,255	264,668	299,060	296,860	(2,200)
511300.00 - Overtime Salaries	584	226	176	686	720	210	(510)
512100.00 - Group Insurance	64,640	68,137	79,584	88,703	113,425	114,160	735
512300.00 - Medicare	3,040	3,339	3,761	3,748	4,350	4,310	(40)
512400.00 - Retirement	36,308	41,691	45,044	44,170	51,560	51,095	(465)
512400.01 - 401a Match	4,031	7,732	8,389	9,350	11,990	11,885	(105)
512700.00 - Worker's Compensation	384	458	379	428	480	395	(85)
521200.00 - Professional Services	79,100	66,600	69,200	64,375	86,000	88,800	2,800
521200.03 - Prof Svcs-Court Solicitor	82,882	100,278	117,339	146,798	179,580	161,520	(18,060)
521200.04 - Prof Svcs-Public Defender	9,412	26,419	13,963	9,856	16,000	16,000	-
521300.00 - Technical Services	25,112	22,100	25,737	26,334	29,760	29,800	40
522200.00 - Repairs & Maintenance	24,448	5,891	3,577	5,408	8,000	8,000	-
522300.00 - Rentals	440	452	432	381	3,445	-	(3,445)
523200.00 - Communications	4,104	2,932	3,724	3,505	6,000	5,000	(1,000)
523400.00 - Printing & Binding	608	1,639	1,141	907	3,000	2,500	(500)
523500.00 - Travel	-	5,863	4,826	5,408	10,200	13,000	2,800
523600.00 - Dues & Fees	100	1,078	1,742	2,021	2,500	2,400	(100)
523700.00 - Education & Training	-	805	1,150	900	7,875	6,225	(1,650)
531100.00 - Supplies	1,808	2,210	1,867	1,769	4,000	4,000	-
531300.00 - Food	72	420	1,412	590	1,500	1,500	-
531400.00 - Books & Periodicals	804	-	1,908	-	2,000	2,000	-
531600.00 - Small Equipment	3,520	-	-	-	1,200	3,400	2,200
Total	548,736	597,959	648,607	680,002	842,645	823,060	(19,585)

3200 - POLICE							
Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	7,683,598	8,304,649	9,613,804	10,806,561	12,440,200	12,624,620	184,420
Purchased/Contracted Services	829,822	930,307	965,919	1,091,335	1,337,385	1,374,655	37,270
Supplies and Materials	446,599	480,264	444,679	518,208	487,305	495,845	8,540
Total	8,960,018	9,715,220	11,024,401	12,416,104	14,264,890	14,495,120	230,230

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	4,726,294	5,084,648	5,927,957	6,447,375	7,279,510	7,754,460	474,950
511100.10 - Salaries Vacancy Credit	-	-	-	-	-	(456,000)	(456,000)
511300.00 - Overtime Salaries	209,923	294,955	244,631	361,514	378,275	389,460	11,185
512100.00 - Group Insurance	1,379,867	1,419,914	1,835,857	2,172,192	2,722,595	2,810,205	87,610
512300.00 - Medicare	71,749	73,799	87,333	95,571	111,040	118,085	7,045
512400.00 - Retirement	845,755	893,180	1,024,725	1,122,350	1,286,340	1,365,810	79,470
512400.01 - 401a Match	160,320	175,076	208,774	230,550	306,310	325,760	19,450
512600.00 - Unemployment Insurance	-	9,125	137	-	-	-	-
512700.00 - Worker's Compensation	289,604	345,366	284,391	317,975	356,130	316,840	(39,290)
512700.00 - Worker's Compensation Ins Claims	86	-	-	54,742	-	-	-
512900.00 - Other Employee Benefits	-	8,587	-	4,292	-	-	-
521200.00 - Professional Services	12,131	50,376	116,931	22,561	42,970	46,990	4,020
521300.00 - Technical Services	832	6,569	4,925	6,023	7,500	4,000	(3,500)
522200.00 - Repairs & Maintenance	6,360	4,331	2,115	3,869	12,935	6,510	(6,425)
522200.01 - R&M-Software	153,279	175,383	129,634	172,891	186,030	187,315	1,285
522200.02 - R&M-Vehicle	188,298	192,213	176,646	186,133	146,500	146,500	-
522300.00 - Rentals	64,684	93,933	48,446	174,673	264,000	265,500	1,500
523100.00 - Property/Liability Insurance	295,090	306,004	328,054	372,089	430,340	458,000	27,660
523100.01 - Insurance Claims	17,500	5,511	39,959	18,756	16,800	29,480	12,680
523200.00 - Communications	892	1,456	1,862	1,226	2,400	2,400	-
523300.00 - Advertising	140	1,919	500	2,198	2,000	2,000	-
523400.00 - Printing & Binding	4,723	4,182	6,089	5,366	9,500	9,500	-
523500.00 - Travel	26,228	36,159	55,720	43,338	89,300	89,300	-
523600.00 - Dues & Fees	18,336	20,109	20,126	22,097	45,110	45,160	50
523700.00 - Education & Training	41,327	32,164	34,913	60,115	82,000	82,000	-
531100.00 - Supplies	10,931	19,349	18,227	19,229	21,500	21,900	400
531100.02 - Supplies-Firearms	55,082	84,178	59,637	61,750	63,000	63,000	-
531100.03 - Supplies-Uniforms	56,037	50,147	54,027	67,558	86,670	88,670	2,000
531100.04 - Supplies - Operating	49,892	36,703	54,178	52,311	58,635	63,275	4,640
531100.05 - Supplies - Public Safety Cadets	8,725	2,791	9,266	3,211	9,000	9,000	-
531270.00 - Gasoline	207,881	253,508	242,578	234,070	240,000	240,000	-
531300.00 - Food	3,378	2,865	3,518	5,352	6,000	7,500	1,500
531400.00 - Books & Periodicals	1,270	899	1,150	1,061	2,500	2,500	-
531600.00 - Small Equipment	22,929	29,825	2,125	73,707	-	-	-
Total	8,960,018	9,715,220	11,024,401	12,416,104	14,264,890	14,495,120	230,230

4100 - PUBLIC WORKS

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	222,649	240,937	325,486	440,502	458,385	779,280	320,895
Purchased/Contracted Services	596,493	621,820	685,170	754,806	689,365	537,160	(152,205)
Supplies and Materials	574,388	616,504	670,464	752,806	738,700	773,950	35,250
Total	1,393,530	1,479,261	1,681,120	1,948,113	1,886,450	2,090,390	203,940

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	155,921	168,706	225,874	299,554	310,020	513,315	203,295
512100.00 - Group Insurance	31,004	33,472	49,787	72,303	76,565	148,395	71,830
512300.00 - Medicare	2,199	2,300	3,067	4,119	4,495	7,445	2,950
512400.00 - Retirement	26,761	29,055	37,710	51,243	53,320	88,290	34,970
512400.01 - 401a Match	6,196	6,727	8,208	11,867	12,400	20,535	8,135
512700.00 - Worker's Compensation	568	678	839	1,415	1,585	1,300	(285)
521100.01 - Official/Admin Svcs	414,874	478,335	492,684	508,157	526,415	384,460	(141,955)
521200.00 - Professional Services	28,482	68,244	39,206	6,069	36,000	36,000	-
521200.10 - Tree Fund Expenses	96,655	70,915	131,173	213,217	104,000	104,000	-
521300.00 - Technical Services	12,381	8,294	12,316	12,722	6,000	-	(6,000)
522200.00 - Repairs & Maintenance	35,823	(15,593)	116	2,623	1,500	-	(1,500)
522300.00 - Rentals	5,425	5,412	5,811	5,249	6,000	2,000	(4,000)
523200.00 - Communications	145	619	72	150	200	200	-
523300.00 - Advertising	-	-	-	-	-	-	-
523400.00 - Printing & Binding	693	276	156	-	750	300	(450)
523500.00 - Travel	1,127	233	19	1,236	3,000	3,500	500
523600.00 - Dues & Fees	55	4,164	3,618	3,024	2,500	2,700	200
523700.00 - Education & Training	834	922	-	2,358	3,000	4,000	1,000
531100.00 - Supplies	1,601	2,534	2,246	1,657	3,000	2,800	(200)
531230.00 - Utilities	572,726	613,503	667,168	749,845	735,000	770,000	35,000
531300.00 - Food	-	466	1,050	954	600	650	50
531400.00 - Books & Periodicals	61	-	-	350	100	500	400
531600.00 - Small Equipment	-	-	-	-	-	-	-
Total	1,393,530	1,479,261	1,681,120	1,948,113	1,886,450	2,090,390	203,940

4200 - HIGHWAYS & STREETS

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	-	-	-	-	-	-	-
Purchased/Contracted Services	1,151,535	1,176,298	1,365,085	1,191,113	1,373,000	1,381,000	8,000
Supplies and Materials	59,968	52,703	101,837	89,622	100,000	100,000	-
Transfers Out	-	-	-	-	-	-	-
Total	1,211,502	1,229,001	1,466,922	1,280,736	1,473,000	1,481,000	8,000

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
521200.00 - Professional Services	478	350	6,282	4,160	-	-	-
522200.02 - R&M - Vehicle	-	166	(1,662)	529	2,000	2,000	-
522200.03 - R&M - Traffic Signals	383,499	313,416	343,537	232,870	340,000	340,000	-
522200.05 - R&M - Right of Way Maint	200,487	333,162	562,395	415,568	441,000	449,000	8,000
522200.08 - R&M-Storm Damage Removal	53,336	50,435	98,288	84,656	70,000	70,000	-
522200.09 - R&M - Street Maintenance	513,734	478,769	356,246	453,330	520,000	520,000	-
523100.01 - Insurance Claims	-	-	-	-	-	-	-
531100.00 - Supplies	59,968	52,703	101,837	89,622	100,000	100,000	-
611000.01 - Transfers Out - Capital	-	-	-	-	-	-	-
Total	1,211,502	1,229,001	1,466,922	1,280,736	1,473,000	1,481,000	8,000

6200 - PARKS & RECREATION (ADMIN)

#1.

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	186,559	201,681	223,588	187,256	203,540	213,385	9,845
Purchased/Contracted Services	2,447,224	2,689,318	2,664,243	3,735,817	4,106,560	107,410	(3,999,150)
Supplies and Materials	497,827	485,842	597,920	547,863	686,785	6,700	(680,085)
Capital Outlay	5,980,224	213,149	-	127,650	-	-	-
Debt Service	86,698	-	-	-	-	-	-
Transfers Out	-	2,000,000	7,287,233	-	-	-	-
Total	9,198,533	5,589,990	10,772,984	4,598,585	4,996,885	327,495	(4,669,390)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	126,935	137,401	150,931	121,240	128,415	134,040	5,625
512100.00 - Group Insurance	30,614	32,754	38,680	38,978	45,480	48,525	3,045
512300.00 - Medicare	1,737	1,794	2,053	1,691	1,860	1,945	85
512400.00 - Retirement	21,765	23,641	25,509	20,291	22,090	23,055	965
512400.01 - 401a Match	5,044	5,536	5,949	4,562	5,140	5,365	225
512700.00 - Worker's Compensation	464	553	466	494	555	455	(100)
521100.01 - Official/Admin Svcs	393,931	512,431	506,615	759,476	782,660	-	(782,660)
521200.00 - Professional Services	154,206	236,209	236,813	257,707	269,075	10,000	(259,075)
521300.00 - Technical Services	4,808	5,700	5,430	5,279	25,000	2,500	(22,500)
522200.06 - R&M-Parks	1,737,184	1,762,350	1,732,278	2,519,202	2,820,000	-	(2,820,000)
522300.00 - Rentals	86,909	85,627	81,408	88,213	85,960	-	(85,960)
523100.00 - Property/Liability Insurance	55,133	62,956	65,611	74,418	86,065	77,910	(8,155)
523100.01 - Insurance Claims	2,500	2,500	-	-	-	-	-
523200.00 - Communications	5	27	3	-	1,000	1,000	-
523300.00 - Advertising	-	348	323	2,200	2,500	2,500	-
523400.00 - Printing & Binding	12,474	12,083	26,761	14,888	22,300	4,000	(18,300)
523500.00 - Travel	-	4,074	2,952	2,157	5,000	2,500	(2,500)
523600.00 - Dues & Fees	75	4,538	5,233	7,466	5,500	5,500	-
523700.00 - Education & Training	-	476	815	4,810	1,500	1,500	-
531100.00 - Supplies	183,383	178,390	264,711	176,450	276,825	500	(276,325)
531230.00 - Utilities	313,069	296,332	324,369	367,938	403,760	-	(403,760)
531300.00 - Food	1,375	11,120	4,253	3,475	6,200	6,200	-
531600.00 - Small Equipment	-	-	4,587	-	-	-	-
541100.00 - Land - Sites	5,456,500	-	-	-	-	-	-
541200.00 - Site Improvements	292,236	-	-	-	-	-	-
541300.00 - Buildings	231,488	-	-	-	-	-	-
541400.00 - Infrastructure	-	213,149	-	127,650	-	-	-
584000.00 - Issuance Costs	86,698	-	-	-	-	-	-
611000.01 - Transfers Out - Capital	-	2,000,000	7,287,233	-	-	-	-
Total	9,198,533	5,589,990	10,772,984	4,598,585	4,996,885	327,495	(4,669,390)

2
8

6201 - PARKS (OPERATIONS)

#1.

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	-	-	-	-	-	-	-
Purchased/Contracted Services	-	-	-	-	-	3,328,130	3,328,130
Supplies and Materials	-	-	-	-	-	628,135	628,135
Total	-	-	-	-	-	3,956,265	3,956,265

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
521100.01 - Official/Admin Svcs-Parks Operations	-	-	-	-	-	475,710	475,710
521200.00 - Professional Services	-	-	-	-	-	38,000	38,000
521300.00 - Technical Services	-	-	-	-	-	-	-
522200.06 - R&M-Parks Operations	-	-	-	-	-	1,006,540	1,006,540
522200.07 - R&M-Maintenance Contracts	-	-	-	-	-	1,775,960	1,775,960
522300.00 - Rentals - Parks Operations	-	-	-	-	-	29,960	29,960
523400.00 - Printing & Binding	-	-	-	-	-	1,960	1,960
531100.00 - Supplies	-	-	-	-	-	224,375	224,375
531230.00 - Utilities - Parks Operations	-	-	-	-	-	403,760	403,760
Total	-	-	-	-	-	3,956,265	3,956,265

6202 - PARKS (RECREATION PROGRAMS)

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	-	-	-	-	-	-	-
Purchased/Contracted Services	-	-	-	-	-	686,065	686,065
Supplies and Materials	-	-	-	-	-	16,950	16,950
Total	-	-	-	-	-	703,015	703,015

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
521100.01 - Official/Admin Svcs-Recreation	-	-	-	-	-	462,650	462,650
521200.00 - Professional Services	-	-	-	-	-	35,000	35,000
521200.01 - Professional Services-Events	-	-	-	-	-	166,075	166,075
521300.00 - Technical Services	-	-	-	-	-	-	-
522200.06 - R&M-Parks	-	-	-	-	-	-	-
522200.07 - R&M-Maintenance Contracts	-	-	-	-	-	-	-
522300.00 - Rentals - Recreational Programs	-	-	-	-	-	11,000	11,000
523400.00 - Printing & Binding	-	-	-	-	-	800	800
523400.01 - Printing & Binding-Events	-	-	-	-	-	10,540	10,540
531100.00 - Supplies	-	-	-	-	-	2,500	2,500
531100.01 - Supplies-Events	-	-	-	-	-	14,450	14,450
531230.00 - Utilities	-	-	-	-	-	-	-
Total	-	-	-	-	-	703,015	703,015

7000 - COMMUNITY DEVELOPMENT

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	187,520	204,402	371,726	397,648	412,530	1,095,205	682,675
Purchased/Contracted Services	2,438,402	2,341,852	1,645,600	1,612,953	1,645,760	1,411,400	(234,360)
Supplies and Materials	5,301	9,861	7,990	6,769	13,500	20,500	7,000
Total	2,631,223	2,556,115	2,025,316	2,017,370	2,071,790	2,527,105	455,315

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	135,803	148,266	270,840	286,948	296,670	741,280	444,610
512100.00 - Group Insurance	20,825	22,466	40,616	45,490	48,035	185,515	137,480
512300.00 - Medicare	1,957	2,057	3,875	4,145	4,300	10,750	6,450
512400.00 - Retirement	23,305	25,442	45,555	49,137	51,030	127,500	76,470
512400.01 - 401a Match	5,397	5,893	10,493	11,369	11,870	29,650	17,780
512700.00 - Worker's Compensation	233	278	347	560	625	510	(115)
521100.01 - Official/Admin Svcs	2,339,893	2,235,284	1,471,978	1,363,943	1,018,795	1,126,900	108,105
521200.00 - Professional Services	35,242	27,704	88,653	175,507	500,000	200,000	(300,000)
521200.01 - Prof Svcs-Legal	-	-	-	-	20,000	-	(20,000)
521300.00 - Technical Services	30,406	63,347	57,860	45,295	72,500	42,500	(30,000)
522200.00 - Repairs & Maintenance	18,330	4,658	3,478	3,446	465	-	(465)
522300.00 - Rentals	442	1,481	1,010	1,940	-	-	-
523100.01 - Insurance Claims	-	-	-	-	-	-	-
523200.00 - Communications	4,280	2,053	4,855	1,536	6,000	2,000	(4,000)
523300.00 - Advertising	6,758	4,993	6,687	12,533	15,000	15,000	-
523400.00 - Printing & Binding	2,023	314	1,901	85	5,000	5,000	-
523500.00 - Travel	20	409	4,574	4,482	2,000	5,000	3,000
523600.00 - Dues & Fees	1,008	681	562	2,360	3,000	5,000	2,000
523700.00 - Education & Training	-	928	4,041	1,824	3,000	10,000	7,000
531100.00 - Supplies	4,756	9,317	7,340	5,067	10,000	10,000	-
531270.00 - Gasoline	78	47	-	-	-	5,000	5,000
531300.00 - Food	104	219	480	1,432	2,000	2,000	-
531400.00 - Books & Periodicals	-	164	170	270	500	1,500	1,000
531600.00 - Small Equipment	363	113	-	-	1,000	2,000	1,000
Total	2,631,223	2,556,115	2,025,316	2,017,370	2,071,790	2,527,105	455,315

7500 - ECONOMIC DEVELOPMENT

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
Personnel Services	262,160	322,025	351,769	360,488	391,480	411,750	20,270
Purchased/Contracted Services	51,106	87,658	58,891	79,360	136,200	126,200	(10,000)
Supplies and Materials	775	5,033	5,887	1,867	1,200	2,500	1,300
Transfers Out	-	-	-	-	-	-	-
Total	314,041	414,716	416,548	441,716	528,880	540,450	11,570

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 as Amended	2026 Proposed	Difference
511100.00 - Regular Salaries	190,129	216,837	233,759	241,397	256,655	269,165	12,510
512100.00 - Group Insurance	32,992	54,563	64,330	65,436	75,810	80,890	5,080
512300.00 - Medicare	2,720	3,002	3,351	3,435	3,720	3,905	185
512400.00 - Retirement	29,249	38,122	40,309	40,261	44,145	46,295	2,150
512400.01 - 401a Match	6,361	8,656	9,320	9,169	10,265	10,770	505
512700.00 - Worker's Compensation	708	845	700	790	885	725	(160)
521200.00 - Professional Services	13,911	47,718	17,681	43,300	85,000	85,000	-
521300.00 - Technical Services	150	9	720	-	-	-	-
523200.00 - Communications	69	22	1	1	-	-	-
523300.00 - Advertising	30,580	26,927	29,401	22,545	36,000	26,000	(10,000)
523400.00 - Printing & Binding	375	-	106	89	-	-	-
523500.00 - Travel	90	87	50	230	1,200	1,200	-
523600.00 - Dues & Fees	5,126	12,195	9,448	12,856	10,000	10,000	-
523700.00 - Education & Training	805	700	1,483	340	4,000	4,000	-
531100.00 - Supplies	479	2,374	2,395	767	-	-	-
531300.00 - Food	296	2,551	3,492	1,100	1,200	2,500	1,300
531600.00 - Small Equipment	-	108	-	-	-	-	-
611960.00 - Transfer Out to URA	-	-	-	-	-	-	-
Total	314,041	414,716	416,548	441,716	528,880	540,450	11,570

9000 - Debt Service and Other Financing Uses

Fund	Account *	Actual 2021	Actual 2022	Actual 2023	Actual 2024	As Amended 2025	Proposed 2026	Difference
100 - General Fund	579000.00 - Contingency	33,750	37,200	31,800	16,890	100,000	-	(100,000)
100 - General Fund	579000.01 - Contingency Future Years	-	-	-	-	-	-	-
100 - General Fund	611405.00 - Transfers Out to Debt	741,883	1,175,197	1,252,515	1,298,822	1,350,435	1,372,185	21,750
		775,633	1,212,397	1,284,315	1,315,712	1,450,435	1,372,185	(78,250)



Fiscal Year 2026
Proposed Budget

Other Funds

213 - Opioid Settelement Fund

		FUND Balances, beginning of year		-	1,651	37,608	37,608
Revenues		Actual	Actual	Actual	Actual	As Amended	Proposed
Fund	Account *	2021	2022	2023	2024	2025	2026
213 - Opioid	351920.00 - Local Govt Share of Op			5,349	35,957	20,000	20,000
		-	-	5,349	35,957	20,000	20,000
Expenditures							
Fund	Account *	2021	2022	2023	2024	2025	2026
213 - Opioid	531100.00 - Supplies			3,698	-	20,000	20,000
		-	-	3,698	-	20,000	20,000
Gain/(Use) of Fund Balance		-	-	1,651	35,957	-	-
FUND Balances, end of year				1,651	37,608	37,608	37,608

215 - E911 Fund

		FUND Balances, beginning of year		1,493,194	1,613,902	1,687,915	1,687,385	1,687,385
Revenues		Actual	Actual	Actual	Actual	As Amended	Proposed	
Fund	Account *	2021	2022	2023	2024	2025	2026	
215 - E911 Fund	342500.00 - E911 Revenue	1,395,390	1,406,228	1,410,391	1,468,102	1,444,000	1,516,000	
215 - E911 Fund	361000.00 - Interest Revenue	776	3,262	20,622	36,690	2,500	5,000	
215 - E911 Fund	391300.00 - Residual Equity Transfer	-	-	-	-	-	-	
		1,396,166	1,409,490	1,431,014	1,504,792	1,446,500	1,521,000	

Expenditures

Fund	Account *	2021	2022	2023	2024	2025	2026	
215 - E911 Fund	523200.00 - Communications	17,396	16,615	27,594	53,273	28,930	27,000	
215 - E911 Fund	571000.00 - Intergovernmental Expenses	1,234,574	1,272,167	1,329,406	1,452,050	1,417,570	1,494,000	
		1,251,970	1,288,782	1,357,000	1,505,322	1,446,500	1,521,000	
Gain/(Use) of Fund Balance		144,196	120,708	74,014	(531)	-	-	
FUND Balances, end of year			1,613,902	1,687,915	1,687,385	1,687,385	1,687,385	

230 - ARPA I Fund

Revenues				Total	Actuals	Actuals	Actuals	Actuals YTD as of 6/30/25	Remaining Forecast	Proposed
Fund	Department *	Account *	Description	Budget	2022	2023	2024	2025	2025	2026
230 - ARPA I Fund	0000 - No Department	332100.00 - Local Fiscal Recovery Funds		18,431,324	12,331,651	4,661,603	637,710	-	-	-
230 - ARPA I Fund	0000 - No Department	399999.00 - Reserves		-	-	-	-	713,446	86,914	-
				18,431,324	12,331,651	4,661,603	637,710	713,446	86,914	-
Expenditures								Actuals YTD as of 6/30/25	Remaining Forecast	Proposed
Fund	Department *	Account *	Description	Budget	2022	2023	2024	2025	2025	2026
230 - ARPA I Fund	4320 - Stormwater	521200.00 - ARPA Professional Services	Stormwater	-	102,149	146,123	96,158	6,208	-	-
230 - ARPA I Fund	4320 - Stormwater	541400.00 - ARPA Infrastructure	Stormwater	4,931,324	617,749	3,221,270	285,232	370,125	86,310	-
230 - ARPA I Fund	6200 - Parks & Recreation	521200.00 - ARPA Professional Services	Two Bridges Park	-	90,357	6,943	-	-	-	-
230 - ARPA I Fund	6200 - Parks & Recreation	541400.00 - ARPA Infrastructure	Two Bridges Park	3,000,000	1,494,349	1,204,944	53,988	149,419	-	-
230 - ARPA I Fund	7500 - Economic Development	521200.00 - ARPA Professional Services	Wayfinding Signage	500,000	27,048	82,323	3,393	9,991	604	-
	7500 - Economic Development	542000.00 - Machinery & Equipment	Wayfinding Signage	-	-	-	198,939	177,703	-	-
230 - ARPA I Fund	1511 - Finance	611000.03 - Transfers Out to ARPA II	Transfer to ARPA II	10,000,000	10,000,000	-	-	-	-	-
				18,431,324	12,331,651	4,661,603	637,710	713,446	86,914	-
Net				-	-	-	-	-	-	-

231 - ARPA II Fund

Revenues				Total	Actuals	Actuals	Actuals	Actuals YTD as of 6/30/25	Remaining Forecast	Proposed
Fund	Department *	Account *	Description	Budget	2022	2023	2024	2025	2025	2026
231 - ARPA II Fund	0000 - No Department	391200.10 - Transfers In from ARPA I		10,000,000	10,000,000	-	-	-	-	-
231 - ARPA II Fund	0000 - No Department	371000.00 - Contributions & Donations		-	-	-	-	146,900	-	-
231 - ARPA II Fund	0000 - No Department	399999.00 - Reserves		-	-	1,691,911	3,330,773	960,195	2,863,195	586,540
				10,000,000	10,000,000	1,691,911	3,330,773	1,107,095	2,863,195	586,540
Expenditures								Actuals YTD as of 6/30/25	Remaining Forecast	Proposed
Fund	Department *	Account *	Description	Budget	2022	2023	2024	2025	2025	2026
231 - ARPA II Fund	1511 - Finance & Admin	521200.00 - ARPA II Professional Services	Administrative Costs	44,253	44,253	-	-	-	-	-
231 - ARPA II Fund	1535 - Information Technology	522200.00 - ARPA II Repairs & Maintenance	Cybersecurity	1,000,000	9,456	571,078	276,988	142,478	-	-
231 - ARPA II Fund	1565 - Facilities	531100.00 - ARPA II Supplies	City Supplies/Services	191,189	-	65,352	86,431	4,219	35,188	-
231 - ARPA II Fund	1565 - Facilities	541300.01 - CityHall Building Improvement	City Supplies/Services	39,660	-	-	20,500	19,160	-	-
231 - ARPA II Fund	2650 - Municipal Court	542000.00 - ARPA II Machinery & Equipment	City Supplies/Services	19,151	-	-	19,151	-	-	-
231 - ARPA II Fund	3200 - Police	521200.00 - ARPA II Professional Services	Public Safety/Mental Heal	328,550	5,310	16,381	70,319	-	100,000	136,540
231 - ARPA II Fund	3200 - Police	521200.01 - ARPA II Professional Services	Public Safety/EMS	1,200,000	-	26,001	590,587	292,199	291,213	-
231 - ARPA II Fund	3200 - Police	522300.00 - ARPA II Rentals	Public Safety/LPR	68,000	-	-	68,000	-	-	-
231 - ARPA II Fund	3200 - Police	541400.00 - ARPA II Infrastructure	Public Safety/LPR	103,450	-	37,688	52,763	-	13,000	-
231 - ARPA II Fund	3200 - Police	611000.04 - Transfer Out - General Fund	Police Positions	3,051,867	-	-	1,035,585	-	2,016,282	-
231 - ARPA II Fund	3200 - Police	611000.05 - Transfer Out - Capital	Police Vehicles	253,880	-	-	253,880	-	-	-
231 - ARPA II Fund	4200 - Hwys & Streets	521200.00 - ARPA II Professional Services	Grant Writing	-	-	-	-	-	-	-
231 - ARPA II Fund	4200 - Hwys & Streets	541400.01 - ARPA II Infrastructure-Lighting	Public Safety/Lighting	484,731	-	-	-	307,955	26,776	150,000
231 - ARPA II Fund	4200 - Hwys & Streets	541400.02 - ARPA II Infrastructure-Safety Im	Safe Streets Construction	726,337	-	-	-	57,310	369,027	300,000
231 - ARPA II Fund	6200 - Parks & Recreation	521200.00 - ARPA II Professional Services	Direct Assistance	2,000,000	508,368	727,892	738,740	25,000	-	-
231 - ARPA II Fund	6200 - Parks & Recreation	541400.00 - ARPA II Infrastructure	Recreational Equity	-	-	-	-	-	-	-
231 - ARPA II Fund	6200 - Parks & Recreation	541400.00 - ARPA II Infrastructure	Social Services Incubator	-	-	-	-	-	-	-
231 - ARPA II Fund	6200 - Parks & Recreation	541400.01 - ARPA II Infrastructure-Lighting	Public Safety/Lighting	15,269	-	-	-	15,269	-	-
231 - ARPA II Fund	7000 - Community Development	521200.00 - ARPA II Professional Services	Safe Streets Position	450,000	-	227,656	117,830	92,805	11,709	-
231 - ARPA II Fund	7000 - Community Development	541400.00 - ARPA II Infrastructure	Safe Streets Construction	23,663	-	19,863	-	3,800	-	-
231 - ARPA II Fund	7500 - Economic Development	521200.00 - ARPA II Professional Services	Economic Development	-	-	-	-	-	-	-
231 - ARPA II Fund	9000 - Contingency	579000.00 - ARPA II Contingency	Contingency	-	-	-	-	-	-	-
				10,000,000	567,386	1,691,911	3,330,773	960,195	2,863,195	586,540
Net				-	9,432,614	-	-	146,900	-	-

ARPA Project Descriptions

#1.

Fund	Project	Project Description	FY 2026 Budget
APRA II	Public Safety / Mental Health	This funding will be used to contract with a company to provide a full-time, on-site clinician that will respond to calls with the police department involving people experiencing a mental health crisis. The clinician will also do case management follow-up. The company will also provide 24/7 on-call coverage. Funding is for three years.	\$136,540
APRA II	Public Safety / Lighting	This funding will be used to install lighting in lower income and areas of the city which have safety concerns.	\$150,000
APRA II	Safe Streets Construction	Once projects are identified, this funding will be utilized to construct the necessary improvements.	\$300,000
Total Expenditures Budget:			Total 2026 Budget \$586,540

250 - Grants Fund

			FUND Balances, beginning of year	56,788	62,371	62,371	255,917	255,917
Revenues			Actual	Actual	Actual	As Amended	Proposed	
Fund	Department *	Account *	2022	2023	2024	2025	2026	
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.15 - LMIG - State Operating	1,842,162	450,067	488,084	503,410	564,300	
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.20 - LMIG - Safety Action Plan	-	-	439,500	-	-	
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.19 - LMIG - State Operating	-	-	604,409	-	-	
			1,842,162	450,067	1,531,992	503,410	564,300	
Expenditures								
Fund	Department *	Account *	2022	2023	2024	2025	2026	
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.15 - LMIG - Repairs & Maintenance	1,836,579	450,067	488,084	503,410	564,300	
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.19 - LMIG - Repairs & Maintenance	-	-	604,409	-	-	
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.20 - LMIG - Safety Action Plan Repair	-	-	245,954	-	-	
			1,836,579	450,067	1,338,447	503,410	564,300	
Gain/(Use) of Fund Balance			5,583	-	193,546	-	-	
FUND Balances, end of year			62,371	62,371	255,917	255,917	255,917	

			FUND Balances, beginning of year		1,835,695	2,591,354	3,376,562	3,531,530	3,531,530
Revenues			Actual	Actual	Actual	Actual	As Amended	Proposed	
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026	
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.00 - Hotel/Motel Tax	2,976,384	4,174,143	4,895,141	4,869,141	5,150,000	5,304,000	
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.01 - Short Term Vacation Rental	257,252	506,876	543,743	624,663	556,000	572,000	
275 - Hotel/Motel Tax Fund	0000 - No Department	361000.00 - Interest Revenue	257	629	3,435	27,524	1,000	2,500	
275 - Hotel/Motel Tax Fund	0000 - No Department	371000.00 - Contributions & Donations	22,932	23,312	479,012	197,634	-	-	
275 - Hotel/Motel Tax Fund		133000.00 - Retained Earnings	-	-	-	-	-	-	
			3,256,824	4,704,960	5,921,331	5,718,963	5,707,000	5,878,500	
Expenditures			2021	2022	2023	2024	2025	2026	
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026	
275 - Hotel/Motel Tax Fund	4200 - Hwys & Streets	541400.00 - Infrastructure	73,632	126,992	686,104	993,128	1,070,875	1,004,250	
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	521200.00 - Professional Services	-	-	-	-	-	-	
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541200.00 - Site improvements	84,799	18,981	5,325	12,500	-	-	
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541400.00 - Infrastructure	-	-	-	35,052	-	100,000	
275 - Hotel/Motel Tax Fund	7500 - Economic Development	521300.00 - Technical Services	-	-	-	30,000	-	-	
275 - Hotel/Motel Tax Fund	7500 - Economic Development	541400.00 - Infrastructure	-	-	25,600	29,600	-	-	
275 - Hotel/Motel Tax Fund	1511 - Finance	611000.02 - Transfers Out to General Fund	1,212,613	1,755,382	2,039,582	2,060,177	2,139,750	2,203,500	
275 - Hotel/Motel Tax Fund	1511 - Finance	612000.00 - Transfers out to CU	1,414,712	2,047,946	2,379,512	2,403,539	2,496,375	2,570,750	
			2,785,756	3,949,301	5,136,123	5,563,996	5,707,000	5,878,500	
Gain/(Use) of Fund Balance			471,068	755,659	785,209	154,967	-	-	
FUND Balances, end of year				2,591,354	3,376,562	3,531,530	3,531,530	3,531,530	

280 - MVR Tax Fund

			FUND Balances, beginning of year					
			-	-	-	-	-	-
Revenues			Actual	Actual	Actual	Actual	As Amended	Proposed
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026
280 - MVR Excise Tax	0000 - No Department	314400.00 - MVR Excise Tax	94,299	97,843	99,673	105,031	103,000	106,000
			94,299	97,843	99,673	105,031	103,000	106,000
Expenditures								
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026
280 - MVR Excise Tax	1511 - Finance	611000.02 - Transfers Out-GF	94,299	97,843	99,673	105,031	103,000	106,000
			94,299	97,843	99,673	105,031	103,000	106,000
Gain/(Use) of Fund Balance			-	-	-	-	-	-
FUND Balances, end of year			-	-	-	-	-	-

320 - SPLOST I Fund

			FUND Balances, beginning of year		7,734,914	10,619,176	12,993,347	10,527,720	6,527,720
Revenues			Actual	Actual	Actual	Actual	As Amended	Proposed	
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026	
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	8,232,921	8,950,056	9,068,671	2,167,172	-	-	
320 - SPLOST	0000 - No Department	361000.00 - Interest Revenues	715	2,078	9,869	84,407	-	-	
320 - SPLOST	0000 - No Department	371000.00 - Contributions from PCID	41,803	-	-	47,815	-	-	
320 - SPLOST	0000 - No Department	383000.00 - Reimbursement for Damaged Prop	94,609	-	24,978	-	-	-	
320 - SPLOST		133000.00 - Retained Earnings	-	-	-	-	4,000,000	5,036,405	
			8,370,048	8,952,134	9,103,518	2,299,393	4,000,000	5,036,405	

Expenditures			2021	2022	2023	2024	2025	2026	
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026	
320 - SPLOST	1565 - Facilities	522200.00 - Repairs & Maintenance	21,171	84,825	37,681	245,358	236,070	60,000	
320 - SPLOST	1565 - Facilities	521200.00 - Professional Services	-	-	-	19,513	-	-	
320 - SPLOST	3200 - Police	531600.00 - Small Equipment	222,111	194,185	305,409	229,576	-	-	
320 - SPLOST	3200 - Police	542000.00 - Machinery & Equipment	600,119	341,599	814,814	403,150	1,131,940	737,485	
320 - SPLOST	4200 - Hwys & Streets	521200.00 - Professional Services	29,430	20,641	76,356	54,254	-	-	
320 - SPLOST	4200 - Hwys & Streets	522200.00 - Repairs & Maintenance	-	936	3,500	-	-	-	
320 - SPLOST	4200 - Hwys & Streets	541400.00 - Infrastructure	5,615,374	5,386,314	5,390,283	3,640,747	2,631,990	4,238,920	
320 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	-	39,372	101,304	172,422	-	-	
			6,488,205	6,067,872	6,729,347	4,765,020	4,000,000	5,036,405	
Gain/(Use) of Fund Balance			1,881,842	2,884,262	2,374,170	(2,465,627)	(4,000,000)	(5,036,405)	
FUND Balances, end of year				10,619,176	12,993,347	10,527,720	6,527,720	1,491,315	

			FUND Balances, beginning of year		-	4,947,675	4,947,675
Revenues			Actual	Actual	As Amended	Proposed	
Fund	Department *	Account *	2023	2024	2025	2026	
321 - SPLOST	0000 - No Department	313200.00 - SPLOST	-	7,136,690	9,160,000	9,343,000	
321 - SPLOST	0000 - No Department	361000.00 - Interest Revenues	-	16,465	2,000	1,000	
321 - SPLOST	0000 - No Department	371000.00 - Contributions from PCID	-	471,030	-	-	
321 - SPLOST	0000 - No Department	383000.00 - Reimbursement for Damaged Prop	-	-	-	-	
321 - SPLOST		133000.00 - Retained Earnings	-	-	-	-	
			-	7,624,185	9,162,000	9,344,000	

Expenditures						
Fund	Department *	Account *	2023	2024	2025	2026
321 - SPLOST	1565 - Facilities	522200.00 - Repairs & Maintenance	-	23,022	41,195	43,695
321 - SPLOST	3200 - Police	531600.00 - Small Equipment	-	141,329	-	-
321 - SPLOST	3200 - Police	542000.00 - Machinery & Equipment	-	1,271,243	1,208,100	1,220,755
321 - SPLOST	4200 - Hwys & Streets	521200.00 - Professional Services	-	27,969	-	-
321 - SPLOST	4200 - Hwys & Streets	522200.00 - Repairs & Maintenance	-	-	-	-
321 - SPLOST	4200 - Hwys & Streets	523400.00 - Printing & Binding	-	110	-	-
321 - SPLOST	4200 - Hwys & Streets	541400.00 - Infrastructure	-	1,212,838	7,709,135	7,873,480
321 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	-	-	41,195	43,695
321 - SPLOST	6200 - Parks & Recreation	541400.00 - Infrastructure	-	-	162,375	162,375
			-	2,676,510	9,162,000	9,344,000
Gain/(Use) of Fund Balance			-	4,947,675	-	-
FUND Balances, end of year				4,947,675	4,947,675	4,947,675

350 - Capital Fund							
FUND Balances, beginning of year		7,891,189	8,226,190	13,269,336	12,557,543	6,797,606	
Revenues	Actual	Actual	Actual	Actual	As Amended	Proposed	
Fund	Department *	2021	2022	2023	2024	2025	2026
350 - Capital Improvement Fund	0000 - No Department	321,415	204,697	339,611	582,597	-	-
350 - Capital Improvement Fund	391000.09 - Transfers In - Fund 100	-	2,000,000	7,287,233	200,000	220,000	370,000
350 - Capital Improvement Fund	391200.11 - Transfer In - ARPA II	-	-	-	253,880	-	-
350 - Capital Improvement Fund	133000.00 - Retained Earnings	-	-	-	-	5,759,937	4,763,377
		321,415	2,204,697	7,626,844	1,036,477	5,979,937	5,133,377
Expenditures							
Fund	Department *	2021	2022	2023	2024	2025	2026
350 - Capital Improvement Fund	1535 - Information & Technology	-	-	-	151,912	220,000	370,000
350 - Capital Improvement Fund	1565 - Facilities	-	-	114,577	26,230	-	-
350 - Capital Improvement Fund	3200 - Police	12,500	18,498	54,500	633,083	497,411	213,377
350 - Capital Improvement Fund	4200 - Hwys & Streets	1,161,054	1,836,978	934,426	438,448	1,198,805	200,000
350 - Capital Improvement Fund	6200 - Parks & Recreation	105,296	14,220	1,480,195	476,494	4,063,721	4,350,000
350 - Capital Improvement Fund	7500 - Economic Development	-	-	-	22,104	-	-
		1,278,850	1,869,696	2,583,698	1,748,270	5,979,937	5,133,377
Gain/(Use) of Fund Balance		(957,436)	335,001	5,043,146	(711,793)	(5,759,937)	(4,763,377)
FUND Balances, end of year			8,226,190	13,269,336	12,557,543	6,797,606	2,034,229

			FUND Balances, beginning of year		323,378	388,078	488,078	588,078	688,078
Revenues			Actual	Actual	Actual	Actual	As Amended	Proposed	
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026	
405 - Debt Service Fund	0000 - No Department	391200.09 - Transfers In-100	741,883	1,175,197	1,252,515	1,298,822	1,350,435	1,372,185	
405 - Debt Service Fund		133000.00 - Retained Earnings	-	-	-	-	-	-	
			741,883	1,175,197	1,252,515	1,298,822	1,350,435	1,372,185	

Expenditures			2021	2022	2023	2024	2025	2026	
Fund	Department *	Account *							
405 - Debt Service Fund	1511 - Finance & Administration	521200.00 - Professional Services	-	-	-	-	-	-	
405 - Debt Service Fund	8000 - Debt Service	581200.01 - Lease Prin	432,872	482,571	536,035	593,525	655,320	721,730	
405 - Debt Service Fund	8000 - Debt Service	582200.01 - Lease Int	171,371	163,143	151,697	140,515	130,330	116,505	
405 - Debt Service Fund	8001 - Debt Service	581200.01 - Lease Prin	-	316,680	354,259	361,594	369,085	376,725	
405 - Debt Service Fund	8001 - Debt Service	582200.01 - Lease Int	-	148,103	110,523	103,188	95,700	88,060	
			604,243	1,110,497	1,152,515	1,198,822	1,250,435	1,303,020	
Gain/(Use) of Fund Balance			137,639	64,700	100,000	100,000	100,000	69,165	
FUND Balances, end of year				388,078	488,078	588,078	688,078	757,243	

560 - Stormwater Fund

			FUND Balances, beginning of year		4,658,114	5,798,628	7,337,927	7,578,217	7,100,557
Revenues			Actual	Actual	Actual	Actual	As Amended	Proposed	
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026	
560 - Stormwater Utility	0000 - No Department	344260.00 - Stormwater Utility Charges	2,525,535	2,468,722	2,807,362	2,926,205	2,804,820	2,860,610	
560 - Stormwater Utility	0000 - No Department	361000.00 - Interest Revenue	1,516	8,116	51,981	83,853	2,000	10,000	
560 - Stormwater Utility	0000 - No Department	393800.00 - Capital Contributions	-	-	335,041	29,951	-	-	
560 - Stormwater Utility	0000 - No Department	133000.00 - Retained Earnings	-	-	-	-	477,660	95,520	
			2,527,051	2,476,838	3,194,384	3,040,009	3,284,480	2,966,130	

Expenditures			2021	2022	2023	2024	2025	2026	
Fund	Department *	Account *	2021	2022	2023	2024	2025	2026	
560 - Stormwater Utility	4320 - Stormwater	521100.01 - Official/Admin Svcs	328,504	336,481	346,836	357,241	350,830	545,260	
560 - Stormwater Utility	4320 - Stormwater	521200.00 - Professional Services	-	-	-	-	225,000	-	
560 - Stormwater Utility	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	91,236	60,136	165,278	131,702	520,000	250,000	
560 - Stormwater Utility	4320 - Stormwater	522200.00 - Repairs & Maintenance	1,222,819	826,299	856,170	2,147,127	2,140,000	2,110,000	
560 - Stormwater Utility	4320 - Stormwater	522300.00 - Rentals	927	-	-	-	-	-	
561 - Stormwater Utility	4320 - Stormwater	523100.00 - Property / Liability Insurance	7,021	11,127	11,470	13,990	15,650	14,870	
560 - Stormwater Utility	4320 - Stormwater	523100.01 - Insurance Claims	-	-	-	-	-	-	
560 - Stormwater Utility	4320 - Stormwater	523200.00 - Communications	-	11	-	-	-	-	
560 - Stormwater Utility	4320 - Stormwater	523400.00 - Printing & Binding	-	-	200	246	1,000	500	
560 - Stormwater Utility	4320 - Stormwater	523600.00 - Dues & Fees	1,445	1,445	500	500	2,000	1,500	
560 - Stormwater Utility	4320 - Stormwater	531100.00 - Supplies	14,834	16,967	28,499	17,932	30,000	44,000	
560 - Stormwater Utility	4320 - Stormwater	541400.00 - Infrastructure	-	-	146,692	-	-	-	
560 - Stormwater Utility	4320 - Stormwater	531600.00 - Small Equipment	-	-	-	-	-	-	
560 - Stormwater Utility	4320 - Stormwater	561000.00 - Depreciation Expense	82,739	83,858	99,441	130,982	-	-	
			1,749,524	1,336,324	1,655,085	2,799,720	3,284,480	2,966,130	
Gain/(Use) of Fund Balance			777,527	1,140,514	1,539,299	240,290	(477,660)	(95,520)	
FUND Balances, end of year				5,798,628	7,337,927	7,578,217	7,100,557	7,005,037	



Fiscal Year 2026 - 2030
Proposed Capital Budget

City of Dunwoody TOTAL Capital Projects Budget Budget FY 2026					
	Funding Source				
	Hotel/Motel	SPLOST I	SPLOST II	CIP	TOTAL
FACILITIES			\$87,390		\$87,390
PUBLIC SAFETY		\$737,485	\$1,220,755	\$213,377	\$2,171,617
PUBLIC WORKS	\$1,004,250	\$4,238,920	\$7,873,480	\$200,000	\$13,316,650
PARKS	\$100,000	\$60,000	\$162,375	\$4,350,000	\$4,672,375
INFORMATION TECHNOLOGY				\$370,000	\$370,000
TOTAL	<u>\$1,104,250</u>	<u>\$5,036,405</u>	<u>\$9,344,000</u>	<u>\$5,133,377</u>	<u>\$20,618,032</u>

City of Dunwoody TOTAL Capital Projects Budget Budget FY 2026 - 2030					
	Funding Source				
	Hotel/Motel	SPLOST I	SPLOST II	CIP	TOTAL
FACILITIES			\$508,670		\$508,670
PUBLIC SAFETY		\$737,485	\$6,282,410	\$213,377	\$7,233,272
PUBLIC WORKS	\$3,374,250	\$4,238,920	\$41,007,736	\$200,000	\$48,820,906
PARKS	\$2,315,000	\$60,000	\$821,184	\$4,950,000	\$8,146,184
INFORMATION TECHNOLOGY				\$890,000	\$890,000
TOTAL	<u>\$5,689,250</u>	<u>\$5,036,405</u>	<u>\$48,620,000</u>	<u>\$6,253,377</u>	<u>\$65,599,032</u>

City of Dunwoody
Hotel Motel Fund - Capital Projects Budget - Fund 275
Budget FY2025 to FY2030

Revenue:		PY									
	Type	Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	Total		
	Hotel/Motel Tax		1,070,875	1,104,250	1,113,000	1,135,000	1,157,000	1,180,000	6,760,125		
	Interest Revenue		-	-	-	-	-	-	-		
	Fund Balance		-	-	-	-	-	-	-		
	Total		1,070,875	1,104,250	1,113,000	1,135,000	1,157,000	1,180,000	6,760,125		
Expenditures:		PY								Actual to Date	Remaining
Proj #	Project	Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030	Total	as of 6/30/25	Budget
Public Works:											
P1B	Ash Dun Multi-Use Path P1	1,078,125	-	-	-	-	-	-	1,078,125	864,072	214,053
P1C	Ash Dun Multi-Use Path P2	2,842,938	945,875	954,250	1,113,000	1,135,000	122,000	-	7,113,063	376,717	6,736,346
P1D	Path Connection to Central Parkway	50,000	-	-	-	-	-	-	50,000	41,868	8,132
P1F	Top End Trail (West)	147,125	-	50,000	-	-	-	-	197,125	-	197,125
P1G	Trail Wayfinding Signage	-	125,000	-	-	-	-	-	125,000	12,512	112,488
Subtotal - Public Works:		4,118,188	1,070,875	1,004,250	1,113,000	1,135,000	122,000	-	8,563,313	1,295,169	7,268,144
Parks:											
20A	PCMS Football Field Light	159,200	-	-	-	-	-	-	159,200	159,200	-
21F	Water Feature	-	-	-	-	-	-	-	-	-	-
22D	Wayfinding Signage	100,000	-	-	-	-	-	-	100,000	100,000	-
23D	Womack Rd Ceramic Mural	60,000	-	-	-	-	-	-	60,000	55,200	4,800
24A	Connect Dunwoody Placemaking Plan	200,000	-	-	-	-	-	-	200,000	-	200,000
P2E	Perimeter Center E Improvements *	379,300	-	-	-	-	-	-	379,300	247,980	131,320
P2F	Dunwoody Sign	250,000	-	-	-	-	-	-	250,000	-	250,000
	Springwood Park	-	-	50,000	-	-	1,035,000	500,000	1,585,000	-	1,585,000
	Perimeter Park at Dunwoody Marta-North Ph			50,000				680,000	730,000	-	730,000
Subtotal - Parks:		1,148,500	-	100,000	-	-	1,035,000	1,180,000	3,463,500	562,380	2,901,120
									-		
Total Expenditures Budget		5,266,688	1,070,875	1,104,250	1,113,000	1,135,000	1,157,000	1,180,000	12,026,813	1,857,549	10,169,264

Hotel Motel Project Descriptions

Fund	Project	Project Description	2026 Budget
Public Works:			
Hotel / Motel	Ash Dun Multi-Use Path P2	The ceremonial groundbreaking for Phase I from Hammond Drive to Perimeter Center West was held on March 14, 2023. This is the first segment of the overall project which calls for separated pedestrian and bicycle facilities along Ashford Dunwoody Road between Hammond Drive and Mount Vernon Road. These improvements will help connect the office communities with the commercial businesses and residents along the Ashford Dunwoody Road corridor. Extending non-motorized transportation options in the Perimeter area will increase the geographic reach of the Dunwoody MARTA station. These pathways are one of the ways the City is meeting the “the last mile” connectivity challenge in this critical job center, which employs more than 125,000 people. Phase 1 will include a two-way, raised bicycle path (also known as a cycle track), a wider sidewalk, new pedestrian streetlights, and landscaping along Ashford Dunwoody Road in front of Perimeter Mall from Hammond Drive north to Perimeter Center West, where it will connect with a section that has already been built in front of the Lazy Dog Restaurant & Bar. The developer built this part of the path last year as part of its rezoning agreement. The cycle track will be separated from the roadway by a wide landscape buffer. Most of the existing trees will be retained, and new oak trees will be planted to replace the oak trees that require removal for the project. This project is included in the City’s transportation plan and aligns with the current draft of the Dunwoody Trail Master Plan, which is being developed in partnership with the PATH Foundation. Most of the \$1.5 million construction cost will be split 50/50 between the City and PCIDs. Decorative pavers, posts, benches, and trash cans will be fully funded by PCIDs. The City’s share of the cost will be funded through hotel/motel taxes. The Ashford Dunwoody Path has been split into phases for funding purposes. Future phases of the project will connect north to Mt. Vernon Road. This stretch of the path includes another recently-completed section in front of Perimeter Marketplace between Meadow Lane Road and Ashwood Parkway. This section was also built by the developer.	\$954,250
Hotel / Motel	Top End Trail (West)	Top End Trail (West)	\$50,000
Total - Public Works:			\$1,004,250
Parks:			
Hotel / Motel	Flyover Bridge/Springwood Park	Connecting Dunwoody Phase I plan. Located at 249 Perimeter Center Pkwy. 5.47-acre park that repurposes existing unused greenspace to be pedestrian and bicycle friendly, with decorative pavers and landscaped medians.	\$50,000
Hotel / Motel	Perimeter Park at Dunwoody Marta-North Ph	Connecting Dunwoody Phase I plan. 5.65-acre park underneath MARTA rail, across from High Street. 2014 proposed concept includes leisure space, open greenspace, walkways, and art.	\$50,000
Total - Parks:			\$100,000
Total Expenditures Budget		Total 2026 Budget	\$1,104,250

City of Dunwoody
SPLOST I Fund - 320
Budget FY2026 to FY2030

Revenue:									
	Type			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	SPLOST Revenues	-	-	-	-	-	-	-	-
	Interest Revenue	-	-	-	-	-	-	-	-
	Fund Balance	-	-	5,036,405	-	-	-	-	5,036,405
	Total	-	-	5,036,405	-	-	-	-	5,036,405
Expenditures:			Forecasted						
Transportation Improvement Projects:		Total PY	Expenditures						Total
Proj #	Project	Budget	as of 12/31/25	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Expenditures
Resurfacing:									
SP1-1801	Road Resurfacing SPLOST	19,078,650	18,978,650	100,000	-	-	-	-	19,078,650
Pedestrian Improvements:									
SP1-1802/SP5	Dunwoody Club Sidewalks	265,326	232,066	-	-	-	-	-	232,066
SP1-1806	Crosswalk Improvements - Mt Vernon Rd @ N Peachtree Rd & Dunwoody Club Dr @ Happy Hollw Rd	55,973	55,973	-	-	-	-	-	55,973
SP1-1807	Tilly Mill Road Sidewalk - North Peachtree to Womack	163,789	163,789	-	-	-	-	-	163,789
SP1-1808	SR141/PIB - Access Rd. Side	2,071	2,071	-	-	-	-	-	2,071
SP1-1810	Peeler Road SW - Equestrian Way	953,771	953,771	-	-	-	-	-	953,771
SP1-1812	N Shallowford SW @ Peeler	293,159	293,159	-	-	-	-	-	293,159
SP1-1814	Mt Vernon Road Corridor	300,000	200,000	100,000	-	-	-	-	300,000
SP1-1815	Mt Vernon Place Sidewalks	191,103	191,103	-	-	-	-	-	191,103
SP1-1816	Winters Chapel Multi-Use	1,227,315	1,244,895	-	-	-	-	-	1,244,895
SP1-1817	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	70,575	-	-	-	-	-	70,575
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	445,000	256,080	188,920	-	-	-	-	445,000
SP1-1819	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limt on Dun. Rd.	717,368	717,918	-	-	-	-	-	717,918
SP1-1820	Perimeter Center East NB @ P.C. Ext. - sidewalk	78,896	78,896	-	-	-	-	-	78,896
SP1-1821	Vermack Rd- Vanderlyn to Womack ADA Improvements	1,000,000	900,000	100,000	-	-	-	-	1,000,000
SP1-1822	Olde Village Run - sidewalk	314,662	314,662	-	-	-	-	-	314,662
SP1-1823	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	250,000	150,000	100,000	-	-	-	-	250,000
SP1-1824	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	250,000	150,000	100,000	-	-	-	-	250,000

Expenditures:			Forecasted						
Transportation Improvement Projects:		Total PY	Expenditures						Total
Proj #	Project	Budget	as of 12/31/25	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Expenditures
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	3,150,000	1,150,000	2,000,000	-	-	-	-	3,150,000
SP1-1826	Dunwoody Elementary School Path to Village North Court	100,000	50,000	50,000	-	-	-	-	100,000
SP1-1831	Dunwoody Park Gap at Dunwoody Park North	62,211	62,211	-	-	-	-	-	62,211
<i>SP1-1832</i>	<i>N. Shallowford Rd Shared Use Path</i>	525,000	425,000	100,000	-	-	-	-	525,000
SP1-1833	Old Spring House Lane Path-Chamblee Dun to Georgetown Sq	1,152,751	652,751	500,000	-	-	-	-	1,152,751
SP1-1834	Happy Hollow Rd Sidewalk- Dun. Club to Fontainebleau	149,000	149,000	-	-	-	-	-	149,000
SP1-1837	Ridgeview Road South Sidewalk Gap	62,744	62,744	-	-	-	-	-	62,744
SP1-1838	Womack - Cambridge to Vermack	520,000	220,000	300,000	-	-	-	-	520,000
SP1-1839	Dunwoody Village Street Grid - Regency	-	-	-	-	-	-	-	-
SP1-1840	Peeler Road - Lakeside Dr to Tilly Mill Road	20,000	20,000	-	-	-	-	-	20,000
SP1-1841	Perimeter Center West Pedestrian Beacon	25,000	25,000	-	-	-	-	-	25,000
SP1-1842	North Peachtree Road Pedestrian Beacon at Chesnut	25,000	25,000	-	-	-	-	-	25,000
SP1-1843	Chamblee Dunwoody Rd- Spalding Dr to Oakpointe Pl	20,000	20,000	-	-	-	-	-	20,000
SP1-1844	Peeler Rd sidewalk from Huntington Hall to Equestrian Way	20,000	20,000	-	-	-	-	-	20,000
SP1-1845	53 Perimeter Center East Sidewalk Gap	20,000	20,000	-	-	-	-	-	20,000
<i>SP1-1846</i>	<i>Georgetown Trail</i>	45,000	49,995	-	-	-	-	-	49,995
SP1-1847	Dunwoody Club Dr- Mill Shire Ln to Bend Creek Rd	20,000	20,000	-	-	-	-	-	20,000
SP1-1848	Dunwoody Village Parkway Sidewalk Extensions	250,000	150,000	100,000	-	-	-	-	250,000
<i>SP1-1850</i>	<i>Winters Chapel Path Phase 2</i>	480,000	480,000	-	-	-	-	-	480,000
Intersections:									
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	600,000	550,000	50,000	-	-	-	-	600,000
SP1-1805	Roberts Drive Improvements for New Austin Elementary	522,548	522,548	-	-	-	-	-	522,548
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	1,751,543	1,751,543	-	-	-	-	-	1,751,543
SP1-1827	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild	-	-	-	-	-	-	-	-
SP1-1828	Chamblee Dunwoody Road at Womack Road	2,253,224	2,253,774	-	-	-	-	-	2,253,774
SP1-1835	Chamblee Dunwoody @ Peeler	195,000	95,000	100,000	-	-	-	-	195,000
Corridor Projects:									
SP1-1803	Road Resurfacing - Georgetown Gateway	700,000	700,000	-	-	-	-	-	700,000
<i>SP1-1829</i>	<i>Chamblee Dunwoody Corridor-Dunwoody Village</i>	450,000	200,000	250,000	-	-	-	-	450,000
SP1-1851	Ashford Connector	294,601	194,601	100,000	-	-	-	-	294,601
Other Projects:									

Expenditures:			Forecasted						
Transportation Improvement Projects:		Total PY	Expenditures						Total
Proj #	Project	Budget	as of 12/31/25	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Expenditures
SP1-1809	Traffic Calming	25,000	3,000	-	-	-	-	-	3,000
SP1-1813	Westside Connector	100,000	66,371	-	-	-	-	-	66,371
SP1-1830	Chamblee Dunwoody Bridge	167,700	90,317	-	-	-	-	-	90,317
SP1-1836	Jett Ferry Gateway Area Concept	24,472	24,472	-	-	-	-	-	
SP1-1852	Signal Pole Replacement Hammond at P.C. Parkway	106,990	8,090	-	-	-	-	-	8,090
Total Transportation Improvement Projects:		39,524,867	35,015,024	4,238,920	-	-	-	-	39,229,472
Public Safety Facilities and Related Capital Equipment Projects:		Forecasted							
		Total PY	Expenditures						
Proj #	Project	Budget	as of 12/31/25	FY2026	FY2027	FY2028	FY2029	FY2030	Total Expenditures
SP2-1801	Police Vehicles	2,834,945	2,734,945	100,000	-	-	-	-	2,834,945
SP2-1802	Radio Coverage Improvements	759,357	759,357	-	-	-	-	-	759,357
SP2-1803	Expand Video Surveillance	189,218	189,218	-	-	-	-	-	189,218
SP2-1804/SP4	In-Car Camera System Replacements	821,242	721,242	100,000	-	-	-	-	821,242
SP2-1805	Police Copiers	50,583	50,583	-	-	-	-	-	50,583
SP2-1806	Computer Replacements	195,474	195,474	-	-	-	-	-	195,474
SP2-1807	AED Replacements in Police Vehicles	85,000	85,000	-	-	-	-	-	85,000
SP2-1808	Police Equipment	580,230	480,230	100,000	-	-	-	-	580,230
SP2-1809	Taser Replacements	230,405	192,920	37,485	-	-	-	-	230,405
SP2-1810	SWAT Storage Building	700,000	300,000	400,000	-	-	-	-	700,000
Total Public Safety Facilities and Related Capital Equipment Projects:		6,446,454	5,708,969	737,485	-	-	-	-	6,446,454
Repairs of Capital Outlay Projects:		Forecasted							
		Total PY	Expenditures						
Proj #	Project	Budget	as of 12/31/25	FY2026	FY2027	FY2028	FY2029	FY2030	Expenditures
SP3-1801	Facilities Repairs and Maintenance	747,680	747,680	-	-	-	-	-	747,680
SP7-1801	Parks Repairs and Maintenance	541,610	481,610	60,000	-	-	-	-	541,610
Total Repairs of Capital Outlay Projects:		1,289,290	1,229,290	60,000	-	-	-	-	1,289,290
Total Expenditures Budget		47,260,611	41,953,283	5,036,405	-	-	-	-	46,965,216
Difference									

SPLOST I Project Descriptions

Proj ID	Type	Project Description	2026 Budget
Resurfacing:			
SP1-1801	Road Resurfacing SPLOST	The 2018 pavement assessment found that many streets in the city are in poor to fair condition and the overall condition of the streets will continue to deteriorate at an accelerated rate without maintenance or reconstruction. This funding request supplemented with \$450,000 from the state's Local Maintenance & Infrastructure Grant will meet the target investment of \$3,000,000 to \$4,000,000 recommended in the city's pavement management program to maintain the backlog of roads that need paving at an acceptable level.	100,000
Pedestrian Improvements:			
SP1-1814	Mt Vernon Road Corridor	The city's transportation plan recommends turn lane, pedestrian and bicycle improvements on this segment of Mount Vernon Road. The city's paving plan indicates Mount Vernon Road between Corners Drive and Mount Vernon Place is due to be repaved. Because the pedestrian improvements could necessitate drainage improvements and new curb it would be beneficial to complete this work ahead of the repaving. This segment is located between the intersection project at Vermack and the planned intersection improvements at Tilly Mill Road. There are currently no bike facilities on either side and there is no sidewalk on the south side of Mount Vernon Road.	100,000
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	Adding a 12-foot wide, concrete, shared-use path with lighting	188,920
SP1-1821	Vermack Rd- Vanderlyn to Womack ADA Improvements	Adding a stormwater collection system and raising the elevation of the roadway to address poor drainage and to retain rainwater runoff from the additional impervious surface	100,000
SP1-1823	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	The City is continuing to work towards the goal of having a continuous network of sidewalks on all of its arterial and connection roadways. The proposed Vermack Road sidewalk project will fill a gap on the west side of Vermack Road from Womack Road south to the existing sidewalk adjacent to the Vermack Swim and Tennis Club.	100,000
SP1-1824	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	Building a shared use path on Tilly Mill Road between Mount Vernon Road and Womack Road is prioritized as a short term project in the city's transportation plan. The facility would connect to the Georgia State campus, Jewish Community Center and planned bicycle facilities on Mount Vernon Road and Tilly Mill Road south of Womack. The north end of Tilly Mill Road will likely need to be repaved in the next few years and the path facility should be planned prior to paving.	100,000
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	This project was identified as a long term project in the city's 2018 transportation plan. The City Council's transportation plan review committee recently rated it as the 4th highest priority of all the uncompleted projects in the plan. This segment of path would connect neighborhoods to the commercial node at Peeler Road and Winters Chapel and to Windwood Hollow Park. The funding request for 2023 is to fund the construction based on the most recent cost estimate. Additional funding will be needed in 2024 for lighting the path after it is constructed.	2,000,000
SP1-1826	Dunwoody Elementary School Path to Village North Court	The Dunwoody Elementary Path is prioritized as a short-range project in the city's transportation plan. The path would be located on public property of the DeKalb school board and the Georgia Board of Regents (GSU Dunwoody campus). The path would connect the school to the end of Village North Court and the neighborhoods of Northbrooke, Village North, Summerset and Adams Walk. These neighborhoods are currently more than 1 mile walking distance from the school making it impractical for most students to walk to school. The proposed connector path would shorten the walking distance to less than one mile for all of these neighborhoods and for many residents the walk would be 1/2 mile or less. Making walking more accessible for these areas can help to alleviate traffic on Womack Road during school arrival and dismissal.	50,000
SP1-1832	N. Shallowford Rd Shared Use Path	Conceptual Design for N. Shallowford Rd Shared Use Path	100,000
SP1-1833	Old Spring House Lane Path-Chamblee Dun to Georgetown Sq	This project was identified as a high priority project by the transportation plan review committee in 2021. Old Spring House Lane is on the route of the path planned to connect from Path 400 to the east side of Dunwoody. This project would connect the existing path on Dunwoody Square to the path under construction on Chamblee Dunwoody Road.	500,000

SP1-1838	Womack - Cambridge to Vermack	Conceptual Design for Sidewalk along the southern side of Womack Road from Cambridge Drive to Vermack Road.	300,000
SP1-1848	Dunwoody Village Parkway Sidewalk Extensions	The City adopted a Sidewalk Improvement Plan that prioritized sidewalk projects that would fill in gaps in the City's sidewalk network and improve safety. The planned sidewalk project would be at Dunwoody Village Parkway	100,000
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	The city's transportation plan recommends turn lane, pedestrian and bicycle improvements on Mount Vernon Road at Tilly Mill Road. This section of roadway also needs to be repaved. The final design plans will be completed in 2022 and the city will be ready to begin acquiring the necessary easements and right of way.	50,000
SP1-1835	Chamblee Dunwoody @ Peeler	The Chamblee Dunwoody Road corridor from Peeler Road to Vermack Road is identified as a priority for improvements in the city's comprehensive transportation plan to relieve traffic congestion and improve pedestrian and bicycle facilities. The City Council's transportation plan review committee ranked this project as their highest priority project. This project would fill in gaps in the sidewalk and bicycle infrastructure between Vermack and Peeler Road. Due to the anticipated cost of the project the city may choose to seek federal funds for construction so additional design funds are requested to meet federal requirements.	100,000
Corridor Projects:			
SP1-1829	Chamblee Dunwoody Corridor-Dunwoody Village	Right of Way funding for corridor improvements on Chamblee Dunwoody Road in Dunwoody Village	250,000
SP1-1851	Ashford Connector	Ashford Connector	100,000
	Total Transportation Improvement Projects:		4,238,920
Public Safety Facilities and Related Capital Equipment Projects:			
Proj #	Project		
SP2-1801	Police Vehicles	Funding for police administrative and patrol vehicles.	100,000
SP2-1804/SP4	In-Car Camera System Replacements	Axon in-car camera software and hardware. 5 year contract that includes camera upgrades	100,000
SP2-1808	Police Equipment	Police equipment including Active Shooter Plate Carriers/Trauma Kits, Ballistic Shields, First Responder Medical Bag Kits, Soft Body Armor, etc.	100,000
SP2-1809	Taser Replacements	Taser Replacements	37,485
SP2-1810	SWAT Storage	SWAT Storage Building	400,000
	Total Public Safety Facilities and Related Capital Equipment Projects:		737,485
Repairs of Capital Outlay Projects:			
Proj #	Project		
SP7-1801	Parks Repairs and Maintenance	Parks Repairs and Maintenance to optimize parks upkeep and preventive maintenance schedules	60,000
	Total Repairs of Capital Outlay Projects:		60,000
Total 2026 Budget			5,036,405

Revenue:		PY							Total		
	Type	Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY2029	FY2030	Budget		
	SPLOST Revenues	6,750,000	9,160,000	9,343,000	9,529,000	9,719,000	9,913,000	10,111,000	64,525,000		
	Interest Revenue	1,000	2,000	1,000	1,000	1,000	1,000	1,000	8,000		
	Fund Balance	-	-	-	-	-	-	-	-		
	Total	6,751,000	9,162,000	9,344,000	9,530,000	9,720,000	9,914,000	10,112,000	64,533,000		
Expenditures:											
Transportation Improvement Projects:		PY							Total	Actual to Date	Remaining
Proj #	Project	Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY2029	FY2030	Budget	as of 6/30/25	Budget
Resurfacing:		-									
SP124-1801	Road Resurfacing SPLOST (1)	1,118,340	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	17,618,340	2,075,916	15,542,424
Pedestrian Improvements:		-									
SP124-1814	Mt Vernon Path Phase 2-Vermack to Mount Vernon Place	-	-	-	300,000	-	1,950,000	275,000	2,525,000	-	2,525,000
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	-	-	-	-	-	-	-	-	-	-
SP124-1825	Peeler Path Phase 1- Glaze Dr to Lakeside Dr	400,000	-	-	-	-	-	-	400,000	110	399,890
SP124-1832	N. Shallowford Rd Path (2)	-	-	162,000	500,000	-	1,600,000	2,700,000	4,962,000	-	4,962,000
SP124-1834	Happy Hollow Road Sidewalk-Kingsland Court to Peeler Road	-	150,000	673,480	850,000	1,000,000	-	-	2,673,480	-	2,673,480
SP1-1838	Womack Sidewalk - Cambridge to Vermack	-	-	-	-	-	-	-	-	-	-
SP124-1841	Perimeter Center West Pedestrian Beacon	200,000	-	-	-	-	-	-	200,000	(2,276)	202,276
SP124-1842	North Peachtree Road Pedestrian Beacon at Chesnut	225,000	-	-	-	-	-	-	225,000	68,329	156,671
SP124-1845	Perimeter Center East Path (3)	50,000	250,000	-	-	-	-	-	300,000	11,884	288,116
SP124-1846	Top End Trail (Middle) Old Georgetown Tr to Georgetown Sq (5)	-	561,250	-	-	-	-	-	561,250	-	561,250
SP124-1849	Ridgeview Rd North - road widening and sidewalk	50,000	300,000	-	-	-	-	-	350,000	41,598	308,403
SP124-1850	Winters Chapel Path Phase 2- Charmant to Peeler (4) (6)	450,000	700,000	150,000	422,000	1,610,000	100,000	-	3,432,000	-	3,432,000
SP124-2404	Mount Vernon Path Phase 3-Village to Vermack	-	250,000	188,000	-	-	-	-	438,000	-	438,000
SP124-2402	ADA Sidewalk Ramp Upgrades	-	160,000	100,000	124,470	113,476	108,480	101,262	707,688	-	707,688
SP124-2406	Edison - Cherry Hill Connector Path	-	38,750	-	-	-	-	-	38,750	7,144	31,606
	Hammond Drive Path	-	-	100,000	-	-	-	-	100,000	-	100,000
Intersections:		-									
SP124-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	2,445,000	1,263,010	-	-	-	-	-	3,708,010	-	3,708,010
SP124-2403	Chamblee Dunwoody at Vermack	50,000	-	-	-	-	-	-	50,000	-	50,000
Corridor Projects:		-									
SP124-1829	Village Crossing-Chamblee Dunwoody Rd (7)	-	800,000	3,300,000	2,700,000	2,350,000	1,500,000	2,629,568	13,279,568	156,667	13,122,901
	Perimeter Signal Detection Equipment Replacement (8)	-		50,000					50,000	-	50,000
Other Projects:		-									
SP124-1830	Chamblee Dunwoody Bridge	230,000	400,000	400,000	400,000	400,000	400,000		2,230,000	-	2,230,000

Expenditures:											
Transportation Improvement Projects:		PY							Total	Actual to Date	Remaining
Proj #	Project	Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY2029	FY2030	Budget	as of 6/30/25	Budget
SP124-2405	School Flasher Remoter Monitoring	-	86,125	-	-	-	-	-	86,125	38,046	48,079
Total Transportation Improvement Projects:		5,218,340	7,709,135	7,873,480	8,046,470	8,223,476	8,408,480	8,455,830	53,935,211	2,397,417	51,537,794
Public Safety Facilities and Related Capital Equipment Projects:									Total	Actual to Date	Remaining
Proj #	Project	PY Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Budget	as of 6/30/25	Budget
SP224-1801	Police Vehicles	407,100	700,000	813,000	816,000	819,000	825,000	875,000	5,255,100	1,129,899	4,125,201
SP224-1803	Expand Video Surveillance	30,000	-	-	-	-	-	-	30,000	-	30,000
SP224-1804/SP4	In-Car Camera System Replacements	82,755	82,755	82,755	82,755	82,755	82,755	108,390	604,920	-	604,920
SP224-1806	Computer Replacements	212,000	-	-	-	-	-	-	212,000	270,165	(58,165)
SP224-1807	AED Replacements	-	-	-	-	-	-	-	-	29,250	(29,250)
SP224-1808	Police Equipment	327,965	425,345	70,000	325,000	325,000	325,000	395,000	2,193,310	270,692	1,922,618
SP224-2410	Video Wall for Real Time Crime Center	300,000	-	-	-	-	-	-	300,000	352,719	(52,719)
	Portable Vehicle Barriers	-	-	135,000	-	-	-	-	135,000	-	135,000
	Riot Team Equipment	-		120,000	-	-	-	-	120,000	-	120,000
Total Public Safety Facilities and Related Capital Equipment Projects:		1,359,820	1,208,100	1,220,755	1,223,755	1,226,755	1,232,755	1,378,390	8,850,330	2,052,725	6,797,605
Parks/Greenspace/Recreation									Total	Actual to Date	Remaining
Proj #	Project	PY Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Budget	as of 6/30/25	Budget
SP824-2401	Parks/Greenspace/Recreation	108,980	162,375	162,375	162,375	162,379	165,375	168,680	1,092,539	-	1,092,539
TotalParks/Greenspace/Recreation:		108,980	162,375	162,375	162,375	162,379	165,375	168,680	1,092,539	-	1,092,539
Repairs of Capital Outlay Projects:									Total	Actual to Date	Remaining
Proj #	Project	PY Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Budget	as of 6/30/25	Budget
SP324-1801	Facilities Repairs and Maintenance	31,930	41,195	43,695	48,700	53,695	53,695	54,550	327,460	23,022	304,438
SP724-1801	Parks Repairs and Maintenance	31,930	41,195	43,695	48,700	53,695	53,695	54,550	327,460	-	327,460
Total Repairs of Capital Outlay Projects:		63,860	82,390	87,390	97,400	107,390	107,390	109,100	654,920	23,022	631,898
Total Expenditures Budget		6,751,000	9,162,000	9,344,000	9,530,000	9,720,000	9,914,000	10,112,000	64,533,000	4,473,164	60,059,836

Difference		-	-	-	-	-	-	-			
		PY							Total		
		Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY2029	FY2030	Budget		
(1)	LMIG funds (recorded in grant fund)	-	502,000	564,303	565,000	565,000	565,000	565,000	3,326,303		
(2)	Federal grant (N. Shallowford Rd Path)	-	960,000	-	-	-	-	-	960,000		
(3)	PCID reimbursement (Perimeter Center East Path)	50,000	250,000	-	-	-	-	-	300,000		
(4)	Peachtree Corners (Winters Chapel Path)	-	-	-	300,000	690,000	-	-	990,000		
(5)	Federal grant (Top End Trail)	-	-	850,000	-	-	-	-	850,000		
(6)	Federal grant (Winters Chapel Path)	-	600,000	-	-	1,500,000	-	-	2,100,000		
(7)	Federal grant (Village Crossing-Chamblee Dunwoody Rd)	-	850,000	-	-	-	-	-	850,000		
(8)	PCID reimbursement (Signal Detection Equipment)	-	-	50,000	-	-	-	-	50,000		
		50,000	3,162,000	1,464,303	865,000	2,755,000	565,000	565,000	9,426,303		

Notes (Estimated Reimbursements):

SPLOST II Project Descriptions

Proj ID	Type	Project Description	2026 Budget
Resurfacing:			
SP1-1801	Road Resurfacing SPLOST	The 2018 pavement assessment found that many streets in the city are in poor to fair condition and the overall condition of the streets will continue to deteriorate at an accelerated rate without maintenance or reconstruction. This funding is recommended in the city's pavement management program to maintain the backlog of roads that need paving at an acceptable level.	\$ 2,750,000.00
Pedestrian Improvements:			
SP1-1832	N. Shallowford Rd Shared Use Path	This project is referred to in the Georgetown Master Plan as North Shallowford Road Multi-Modal Improvements consisting of sidewalks, bike lanes, landscaped buffers, pedestrian crossing improvements and lighting. Bike lanes were added on North Shallowford Road by narrowing the vehicle lanes when the road was repaved in 2011, but several gaps in the sidewalk still exist. Subsequent to the addition of the bike lanes as a low-cost retrofit, the city's vision for bicycle accommodations has evolved to prioritize bicycle lanes/paths that are physically separated from vehicle traffic to encourage a wider range of riders.	\$ 162,000.00
SP124-1834	Happy Hollow Road Sidewalk-Kingsland Court to Peeler Road	To design and construct sidewalk Happy Hollow Road-Kingsland Court to Peeler Road	\$ 673,480.00
SP124-1850	Winters Chapel Path Phase 2 - Charmant to Peeler	The project consists of a shared-use path along Winters Chapel Road between Charmant Place and Peeler Road in the cities of Dunwoody and Peachtree Corners. This project will connect to Phase I of the path which is currently under construction and to a shared-use path on Peeler Road.	\$ 150,000.00
SP124-2404	Mount Vernon Path Phase 3-Village to Vermack	This intersection has been identified in the City of Dunwoody's Comprehensive Transportation Plan as a priority project due to its current poor safety and low level of service. This intersection and the surrounding corridors lack adequate turn lanes along Mount Vernon Road and have limited accommodation for non-motorized users. The goal of this project is to correct these deficiencies and improve the safety and operations of this intersection.	\$ 188,000.00
SP124-2402	ADA Sidewalk Ramp Upgrades	The City's Americans with Disability Act Transition Plan - ADA sidewalk ramp upgrades to meet current assessibility requirements	\$ 100,000.00
	Hammond Drive Path	Hammond Drive Path	\$ 100,000.00
Corridor Projects:			
SP124-1829	Village Crossing-Chamblee Dunwoody Rd	The Village Crossroads Project seeks to transform Chamblee Dunwoody Road in Dunwoody Village into a more walkable and bike-friendly corridor, with added traffic-calming measures to reduce speeds. This projects covers Chamblee Dunwoody Road from Womack Road to Roberts Drive.	\$ 3,300,000.00
	Perimeter Signal Detection Equipment Replacement	Perimeter Signal Detection Equipment Replacement	\$ 50,000.00
Other Projects:			
SP1-1830	Chamblee Dunwoody Bridge	Background: The Georgia Department of Transportation (GDOT) is planning to replace the Chamblee Dunwoody Road bridge over I-285 as part of the project currently referred to as the I-285 Westbound Ramp Extension. The new bridge will have the same number of lanes on Chamblee Dunwoody Road as the existing bridge with a 10-foot sidewalk on the east side of road and a 12-foot wide shared use path on the west side. With Cotillion Drive and Savoy Drive becoming one-way roads, a return access lane connecting the two roads will also be added to the eastside of the bridge. Plan: The planned bridge replacement provides an opportunity for the city to add enhancements to the new bridge which serves as one of the primary gateways into Dunwoody.	\$ 400,000.00
	Total Transportation Improvement Projects:		\$ 7,873,480.00
Public Safety Facilities and Related Capital Equipment Projects:			
Proj #	Project		
SP2-1801	Police Vehicles	Funding for police administrative and patrol vehicles.	\$ 813,000.00
SP2-1804/SP4	In-Car Camera System Replacements	Axon in-car camera software and hardware. 5 year contract that includes camera upgrades	\$ 82,755.00
SP2-1808	Police Equipment	Police equipment including Active Shooter Plate Carriers/Trauma Kits, Ballistic Shields, First Responder Medical Bag Kits, Soft Body Armor, etc.	\$ 70,000.00
	Portable Vehicle Barriers	Portable Vehicle Barriers	135,000
	Riot Team Equipment	Riot Team Equipment	120,000
	Total Public Safety Facilities and Related Capital Equipment Projects:		\$ 1,220,755.00

SPLOST II Project Descriptions

Proj ID	Type	Project Description	2026 Budget
Parks/Greenspace/Recreation			
Proj #	Project		
	Parks/Greenspace/Recreation	Parks/Greenspace/Recreation Infrastructure	\$ 162,375.00
	Total Parks/Greenspace/Recreation:		\$ 162,375.00
Repairs of Capital Outlay Projects:			
Proj #	Project		
SP3-1801	Facilities Repairs and Maintenance	Facilities Repairs and Maintenance to complete repairs and preventive maintenance	\$ 43,695.00
SP7-1801	Parks Repairs and Maintenance	Parks Repairs and Maintenance to optimize parks upkeep and preventive maintenance schedules	\$ 43,695.00
	Total Repairs of Capital Outlay Projects:		\$ 87,390.00
Total 2026 Budget			\$ 9,344,000.00

City of Dunwoody
Capital Projects Fund - 350
Budget FY2026 to FY2030

Revenue:									
	Type			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	Transfers In - General Fund (Fund 100)	-	-	370,000	100,000	220,000	100,000	100,000	890,000
	Fund Balance	-	-	4,763,377	600,000	-	-	-	5,363,377
	Total	-	-	5,133,377	700,000	220,000	100,000	100,000	6,253,377
			Forecasted						
Expenditures:		Total PY	Expenditures/A						Total
Proj #	Project	Budget	djustments	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Expenditures
Information Technology:									
24B	New Laptops and Desktops	172,850	172,850	100,000	100,000	100,000	100,000	100,000	672,850
24C	Hybrid Conference Rooms	127,150	127,150	-	-	-	-	-	127,150
25A	New HOST and SANS	120,000	120,000	120,000	-	120,000	-	-	360,000
	Council Chambers/Court Room A/V Upgrades	-	-	150,000	-	-	-	-	150,000
Subtotal - Information Technology:		420,000	420,000	370,000	100,000	220,000	100,000	100,000	1,310,000
Police:									
24D	Vehicle Replacement	401,291	445,484	-	-	-	-	-	445,484
24E	Police Equipment	276,943	58,098	174,652	-	-	-	-	232,750
21C	LPRs and Security Cameras	139,840	101,115	38,725	-	-	-	-	139,840
Subtotal - Police:		818,074	604,697	213,377	-	-	-	-	818,074
Public Works:									
16H	Tilly Mill Sidewalk Womack to North Peachtree - Phase 1	1,275,763	1,250,244	-	-	-	-	-	1,250,244
16I	Westside Connector-Concep	213,738	213,738	-	-	-	-	-	213,738
16K	Cotillion Dr Multi-Use Path Design	50,000	41,424	-	-	-	-	-	41,424
16P	Winters Chapel Multi-UseP	1,321,613	1,321,613	-	-	-	-	-	1,321,613
17F	Dunwoody Village Sidewalk	41,022	41,022	-	-	-	-	-	41,022
17I	Chamblee Dun Downtown	50,000	45,097	-	-	-	-	-	45,097
18I	Chamblee Dun @ Womack Int	148,392	148,392	-	-	-	-	-	148,392
21B	Dunwoody Gateway Marker Installation	628,701	628,701	-	-	-	-	-	628,701
101	Road Resurfacing	18,014,261	18,014,261	-	-	-	-	-	18,014,261
405	Chamb-Dun Georgetown Corr	2,416,332	1,952,794	-	-	-	-	-	1,952,794
408	Chamb-Dun @ Splading ROW	140,847	140,847	-	-	-	-	-	140,847
411	Womack/Vermack Intersection Improvement	400,000	300,000	100,000	-	-	-	-	400,000
415	Concept Funding - Chamblee Dunwoody at Peeler	140,000	40,000	100,000	-	-	-	-	140,000
Subtotal - Public Works:		24,840,669	24,138,133	200,000	-	-	-	-	24,338,133
Parks & Recreation:									
	Georgetown Park - Play Structure	15,000	15,000	-	-	-	-	-	15,000
20K	Waterford Park Improvements	293,943	293,943	-	-	-	-	-	293,943
20L	Austin Elementary Demo	293,573	293,573	-	-	-	-	-	293,573
22F	Spruill Center for the Arts Capital Expansion	1,000,000	1,000,000	-	-	-	-	-	1,000,000
22G	Dunwoody Nature Center Capital Expansion	1,000,000	250,000	750,000	-	-	-	-	1,000,000
23A	General Capital Repair & Improvement	1,800,000	1,800,000	600,000	600,000	-	-	-	3,000,000
23B	Peachtree Middle School Turf	1,000,000	(1,000,000)	-	-	-	-	-	-
23C	Brook Run Maintenance Building	3,050,000	1,050,000	2,000,000	-	-	-	-	3,050,000
23E	Veteran's Memorial Renovation - Brook Run Park	489,832	489,832	-	-	-	-	-	489,832
	Homecoming Park	-	-	1,000,000	-	-	-	-	1,000,000
	Unallocated Capital (Shallowford Road Proceeds)	836,401	-	-	-	-	-	-	-
Subtotal - Parks & Recreation:		9,778,749	4,192,348	4,350,000	600,000	-	-	-	10,142,348
Total Expenditures Budget		35,857,492	29,355,178	5,133,377	700,000	220,000	100,000	100,000	36,608,555
Difference				-	-	-	-	-	

Capital Projects Description

Proj ID	Project	Project Description	FY 2026 Budget
Information Technology:			
	New Laptops and Desktops	Annual replacement of laptops/desktops that are at end of useful life	100,000
	New HOST and SANS	Recurring schedule replacements of one host and multiple sans a City Hall	120,000
	Council Chambers/CourtRoom A/V Upgrades	Recurring schedule updates/replacements of "behind the scenes" AV equipment in Dunwoody Hall that are at end of useful life	150,000
Total - Information Technology:			370,000
Police:			
24E	Police Equipment	Police equipment including Active Shooter Plate Carriers/Trauma Kits, Ballistic Shields, First Responder Medical Bag Kits, Soft Body Armor, etc.	174,652
21C	LPRs and Security Cameras	License Plate Readers and Fixed cameras (PCID Project & City-wide) Vendor: FLOCK	38,725
Total - Police:			213,377
Public Works:			
411	Womack/Vermack Intersection Improvement	Design concepts at the Womack and Vermack Intersection to enhance pedestrian, safety and operational improvements.	100,000
415	Concept Funding - Chamblee Dunwoody at Peeler	Concept Funding - Chamblee Dunwoody at Peeler	100,000
Total - Public Works:			200,000
Parks & Recreation:			
22G	Dunwoody Nature Center Capital Expansion	Dunwoody Nature Center capital expansion project	750,000
23A	General Capital Repair & Improvement	General capital parks repairs and preventive maintenance and improvements	600,000
23C	Brook Run Maintenance Building	The new facility will cover 8,400 square feet across two floors on the site of the current maintenance building on DeKalb Drive in Brook Run Park. The new structure will contain loading docks, material storage, a workshop, and drive-in storage on the ground floor with offices and a conference room on the floor above.	2,000,000
	Homecoming Park	Construction of Homecoming Park on Vermack Road	1,000,000
Total - Parks & Recreation:			4,350,000
Total Expenditures Budget			5,133,377



APPENDIX

City of Dunwoody
Personnel Position Control

Department	City Employee					City Contractor		FY2025	FY2026
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2025	FY2026	Total	Total
City Council	7	7	7	7	7	-	-	7	7
City Manager	2	2	2	2	4	-	-	2	4
City Clerk	1	3	3	3	3	-	-	3	3
Finance	2	3	7	7	10	3	-	10	10
Administration	-	-	-	-	-	2	-	2	-
Legal	-	-	-	-	-	1	1	1	1
Information Technology	1	2	2	6	7	2	-	8	7
Human Resources	2	3	3	3	3	-	-	3	3
Communications	2	2	2	2	2	-	-	2	2
Municipal Court	4	4	4	4	4	-	-	4	4
Police	78	78	78	87	87	-	-	87	87
Public Works	1	1	1.5	1.5	3.5	12.0	10.0	13.5	13.5
Parks & Recreation	1	1	1	1	1	7	7	8	8
Parks & ROW Maintenance	-	-	-	-	-	30	30	30	30
Community Development	1	2	2	2	6	10	6	12	12
Economic Development	2	2	2	2	2	-	-	2	2
Total	104.0	110.0	114.5	127.5	139.5	67.0	54.0	194.5	193.5

Changes from FY2025 Budget to FY2026 Budget:

Conversions from Contractor to City Employee:

City Manager (2):

Executive Assistant

Receptionist

Finance (3):

Purchasing Manager

Risk Manager

Business License Specialist

IT (1):

GIS Manager

Public Works (2):

Capital Projects Manager

Administrative Assistant

Community Development (4):

City Engineer

Building Official

Senior Planner

Planner

CITY OF DUNWOODY, COMMUNITY DEVELOPMENT - FEE SCHEDULE

EXHIBIT A

Zoning Fees						
REZONING FROM ANY DISTRICT	TO:	ACREAGE				
		0 to 5	5+ to 10	10+ to 20	20+ to 100	100+
	Any R (single family) district	\$500	\$1,000	\$1,500	\$2,000	\$2,500 plus an additional \$40 per acre for any portion thereof over 100 acres. Maximum fee = \$10,000
	Any RM (multi-family), Mixed Use, Commercial or Industrial District	\$750	\$1,500	\$2,000	\$2,500	\$3,000 plus an additional \$50 per acre for any portion thereof over 100 acres. Maximum fee = \$10,000
	PD	Any acreage: \$2,000 plus \$50 per acre or any portion thereof. Maximum fee = \$10,000				
SPECIAL LAND USE PERMIT	Home Occupation	\$250				
	All Other Use Permits	\$500				
MODIFICATIONS	Any modification request			\$300 plus \$100 for each additional modification request on the same piece of property		

Variances		
VARIANCES/APPEALS/SPECIAL EXCEPTIONS	Single-Family Residential Zoning Districts	\$250 plus \$50 for each additional variance request on the same piece of property
	Multi-Family Districts, Non-Residential Districts, and Commercial Uses in Residential	\$350 plus \$100 for each additional variance request
	All Signs	\$350 plus \$100 for each additional variance request. For appeal costs see Section 20-26.C4

Other		
SPECIAL ADMINISTRATIVE PERMIT	\$250 plus \$50 for each additional request reviewed concurrently on the same property	
ADMINISTRATIVE PERMIT	Event Type	Fee
	Temporary Outdoor Seasonal Sales (Christmas trees, pumpkins, etc.)	\$50
	Temporary Outdoor Sales	\$50 plus \$10 per day
ZONING CERTIFICATION LETTER	Fee	
	\$30	
PRELIMINARY PLAT	Use	Cost Per Unit
	Residential	\$350 plus \$5 per lot
	Commercial	\$350 plus \$5 per acre
FINAL PLAT	\$350 plus \$5 per lot	
MINOR SUBDIVISION	\$350	
REISSUE OF CONSTRUCTION OR LAND DISTURBANCE PERMIT	10% of original total fee which consists of all individual fees, i.e. administrative, permit, inspection, etc., up to a maximum of \$10,000	

Construction Permit Fees		
ADMINISTRATIVE FEE	\$25 for all new permits and reissue of permits, certificates of occupancy, inspection sheets, and for installation lists when not attached to combination building permits	
Building permits will be calculated based on the tables below		
PERMIT FEES FOR COSNTRUCTION PERMITS WITH VALUATIONS UNDER \$75,000, EXCEPT NEW CONSTRUCTION	Construction Classification	Permit Fee
	Residential	\$175
	Commercial	\$350
VALUATIONS FOR USES NOT COVERED UNDER THE ICC BUILDING VALUATION DATA CONSTRUCTION COST TABLE	Use	\$0 per \$1000 of the construction valuation listed below (or otherwise noted) \$6 per \$1000 for Residential
	Patio Cover, Deck, Balcony	\$15 per square foot
	Enclosed Patio, Sunroom, Screened Room	\$30 per square foot
	Shed Storage Building	\$20 per square foot
	Fences 6’ in height or taller	\$1 per square foot
	Pools (value per square foot)	\$180 per square foot
	Public Garages	\$47 per square foot
	Retaining Wall (value per linear foot)	
	8’ or less in height	\$10 per square foot
	More than 8’ in height	\$20 per square foot
	Tenant OR Interior Finish Improvements	\$50 per square foot
	VALUATIONS FOR USES LISTED IN THE ICC BUILDING VALUATION DATA CONSTRUCTION COST TABLE	Use
New One & Two Family Residential		Use ICC Building Valuation Data Table, latest published edition
New Non-Residential & Multi-Family		Use ICC Building Valuation Data Table, latest published edition
The following valuation shall be used for the valuation of separate permits pertaining to the same structure. Permits with valuations under \$75,000 use project valuation of \$31,200 for residential projects and \$41,000 for commercial projects.		
a. Building shell only: 80% of valuation above b. Mechanical only: 15% of valuation above		

	c. Plumbing only: 15% of valuation above d. Electric only: 15% of valuation above	
TELECOMMUNICATION FACILITIES IN THE RIGHT- OF-WAY	Permit or Fee Type	Fee
	Application Fee for Co-Location of a Small Cell Installation on an existing pole	\$100 per facility
	Application Fee for each replacement pole with an associated Small Cell Installation	\$250 per replacement pole
	Application Fee for each new pole with an associated Small Cell Installation	\$1,000 per pole
	Right-of-Way Occupancy Fee for Co-Located Small Cell Installation on existing or replacement pole	\$100 per pole, annually
	Right-of-Way Occupancy Fee for Small Cell Installation on a new pole	\$200 per pole, annually
	Annual Attachment rate for poles owned by the City	\$40 per Small Cell Installation, annually
OTHER FEES	Permit or Fee Type	Fee
	Building/Engineering review for retaining wall – site plan review	\$100 per review
	Occupational Tax Certificate (OTC) Inspection Required for a new Occupational Tax Certificate and/or Change of Tenant	\$125 covers initial and one follow-up inspection, \$75 per inspection thereafter
	Move In As-Is / Change of Occupancy Classification	\$375 covers building and fire plan review, initial and one follow-up inspection, certificate of completion
	Inspections outside of normal business hours	\$150/hour (min 2 hours)
	Reinspection fees	\$50/hour (min 1 hour)
	Inspections for which no fee is specifically indicated	\$50/hour (min 1 hour)
	Demolition Permit	\$100
	Tree Replacement Fund Donation	\$1,000 per 1.0 unit of density credit required
	COMPONENT PERMITS not to be used for remodeling or new construction	\$50 minimum see permit forms for additional fees
	Temporary Certificate of Occupancy	\$250
	Final Certificate of Occupancy	\$50
	Tree Removal Permit	\$25 for 1 to 5 trees, and \$25 for every additional 1 to 5 trees

Review Fees			
LAND DISTURBANCE PERMIT	Use	Cost Per Unit	
	Residential	\$350 plus \$20 per lot	
		Additional review fee of \$200 assessed for the second and subsequent re-submittal of plans	
	Commercial	\$350 plus \$20 per acre	
		Additional review fee of \$200 assessed for the second and subsequent re-submittal of plans	
INSPECTIONS AND PLAN REVIEWS	Plan Review Type	Fee Amount	
	Site Plan Review		
	Initial Review	\$100	
	1st Resubmittal Review	\$50	
	Each Additional Review	\$150	
		< than 12,000 sq. ft.	> than 12,000 sq. ft.
	Life Safety/ Accessibility:		
	Initial Review	\$100	\$100
	1st Resubmittal Review	\$50	\$50
	Each Additional Review	\$150	\$150
	Alarm/Detection System		
	Initial Review	\$100	\$150
	1st Resubmittal Review	\$50	\$75
	Each Additional Review	\$150	\$200
	Automatic Sprinkler System		
	Initial Review	\$100	\$150
	1st Resubmittal Review	\$50	\$75
	Each Additional Review	\$150	\$200

	Fire line		
	Initial Review	\$100	\$150
	1st Resubmittal Review	\$50	\$75
	Each Additional Review	\$150	\$200
	Hood Suppression System		
	Initial Review	\$100	
	1st Resubmittal Review	\$50	
	Each Additional Review	\$150	
	Construction Permit Inspections	Fee Amount	
	50%-80%-100% Any Construction without deficiencies	\$100	
	Follow-up inspections from non-compliance		
	1st Re-inspection	\$50	
	2nd and all additional inspections	\$100	

Permit Fees

Inspection	Cost Per Unit
Road Vert. & Sect.	\$16 per linear foot
Curb and Gutter	\$6.50 per linear foot
Base and Paving	\$2.50 per square foot
Commercial Driveway	\$0.75 per square foot
Storm Drainage	\$20 per linear foot
Wastewater	\$22 per linear foot
Water Main	\$16 per linear foot
Sidewalk	\$2 per square foot
Other	
Permit Fees	Cost Per Unit
Street Name Markers/Intersection	\$75 per intersection

LAND DEVELOPMENT	Traffic Signs/Intersection	\$65 per intersection
	Land Disturbance Permit (LDP)	Fee
	LDP	\$125
	Fees for Land Disturbance Permits	
	Valuation	Fee
	\$1 to \$5,000	\$300
	\$5,001 to \$20,000	\$300 for the first \$5,000 and \$150 for each additional \$1,000, or fraction thereof
	\$20,001 to \$100,000	\$2,250 for the first \$20,000 and \$100 for each additional \$1,000, or fraction thereof
	\$100,001 to \$250,000	\$10,550 for the first \$100,000 and \$50 for each additional \$1,000, or fraction thereof
	\$250,001 to \$500,000	\$18,050 for the first \$250,000 and \$25 for each additional \$1,000, or fraction thereof
	\$500,001 to \$1,000,000	\$24,300 for the first \$500,000 and \$15 for each additional \$1,000, or fraction thereof
	\$1,000,001 and up	\$31,800 for the first \$1,000,000 and \$10 for each additional \$1,000, or fraction thereof

Sign Permit Fees		
REVIEW FEE	\$15	
SIGN PERMIT	Sign Message Area Size	Flat Fee
	1 to 50 square feet	\$50
	51 to 100 square feet	\$100
	101 to 150 square feet	\$150
	151 to 200 square feet	\$200

CITY OF DUNWOODY, ALCOHOL LICENSE - FEE SCHEDULE

Alcohol License Renewal			
License(s)	Monthly Fee(s)	Annual Fee(s)	Administration Fee(s)
Beer, Wine, Liquor, Sunday Sales: COP		\$ 6,000.00	\$ 300.00
Beer, Wine, Liquor, Sunday Sales: Package		\$ 6,000.00	\$ 300.00
Beer Only: Package		\$ 600.00	\$ 100.00
Beer Only: COP		\$ 600.00	\$ 100.00
Wine Only: Package		\$ 600.00	\$ 100.00
Wine Only: COP		\$ 600.00	\$ 100.00
Beer & Wine Combination: Package		\$ 900.00	\$ 100.00
Beer & Wine Combination: COP		\$ 900.00	\$ 100.00
Liquor: Package		\$ 4,000.00	\$ 200.00
Liquor: COP		\$ 4,000.00	\$ 200.00
Sunday Sales		\$ 1,100.00	
Additional Fixed Bar(s)		\$ 600.00 each	
Additional Movable Bar(s)		\$ 300.00 each	
Wholesaler/Importer: Beer		\$ 600.00	\$ 100.00
Wholesaler/Importer: Wine		\$ 600.00	\$ 100.00
Wholesaler/Importer: Liquor		\$ 4,000.00	\$ 200.00
Fraternal Org: Beer and/or Wine		\$ 500.00	\$ 100.00
Fraternal Org: Liquor		\$ 1,000.00	\$ 200.00
Patio Permit		\$ 50.00	
Licensee Background Check Fee		\$ 50.00	
Registered Agent Background Check Fee		\$ 50.00	
* COP (Consumption on Premise)			
Renewals Postmarked After November 30th will be charged eleven 11%:			
(10% Penalty 1% Interest)			

Temporary Alcohol License	
Valid for 60 days:	
Liquor	\$ 500.00
Beer/Wine	\$ 250.00
Liquor/Beer/Wine	\$ 750.00

Limited On-Premises Consumption License (BYOB)			
	Monthly Fee(s)	Annual Fee(s)	Administration Fee(s)
Beer Only		\$ 300.00	\$ 100.00
Wine Only		\$ 300.00	\$ 100.00
Beer & Wine		\$ 600.00	\$ 100.00

Alcohol Beverage Wholesaler, Broker or Importer License Application			
	Monthly Fee(s)	Annual Fee(s)	Administration Fee(s)
Beer Only	\$ 50.00		\$ 100.00
Wine Only	\$ 50.00		\$ 100.00
Beer & Wine	\$ 75.00		\$ 100.00
Liquor	\$ 333.00		\$ 200.00
Non-Resident Wholesaler		\$ 100.00	
Non-Resident Importer		\$ 100.00	
*Non-Resident (Located outside of Dunwoody City Limits)			

Alcohol Exise Tax - Wholesaler
Tax Imposed on First Sale or Use of Malt Beverages, Wine, and Distilled Spirits in the City.
(a) Where malt beverages, commonly known as tap or draft beer, are sold in or from a barrel or bulk container, a tax of \$6.00 on each container containing not more than 15½ gallons and a proportionate tax at the same rate on all fractional parts of 15½ gallons;
(b) Where malt beverages are sold in bottles, cans or other containers, except barrel or bulk containers, a tax of \$0.05 per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces;
(c) There is imposed by the city an excise tax on the first sale or use of wine in the city at a rate of \$0.22 per liter and a proportionate tax at the same rate on all fractional parts of a liter;
(d) There is imposed by the city an excise tax on the first sale or use of distilled spirits in the city at the rate of \$0.22 per liter and a proportionate tax at the same rate on all fractional parts of a liter.

Alcohol Beverage Manufacturer License Application (Brewpub or Manufacturer)			
	Monthly Fee(s)	Annual Fee(s)	Administration Fee(s)
Beer Only	\$ 50.00		\$ 100.00
Wine Only	\$ 50.00		\$ 100.00
Liquor	\$ 333.00		\$ 200.00
Brewpub	\$ 100.00		\$ 100.00
Additional Movable Bars	\$ 25.00		
Additional Fixed Bars	\$ 50.00		
Sunday Sales	\$ 91.67		
Patio Permit	\$ 50.00		

Individual Pouring Permit Fee			
	Monthly Fee(s)	Annual Fee(s)	Administration Fee(s)
Pouring Permit		\$ 60.00	
Background Check Fee		\$ 50.00	

CITY OF DUNWOODY, PARKS - FEE SCHEDULE

Fees due 30 days before the event

Brook Run Park Rental Fees		
Event Size	Facility Rental*	Permit Fee
Small (up to 300)	\$600 / \$1200	\$ 300.00
Medium/Large (300-1200)	\$ 2,500.00	\$ 425.00
5K, Walk, Run*, Large Festivals/Events	\$ 2,500.00	\$ 425.00
**Sign Deposit \$100.00 (Refundable) A \$200 refundable security deposit is required for all park rentals Dunwoody 501C (3) fees are waived except for park rental fees.		

*includes \$50 application fee
 *includes \$50 application fee
 *includes \$50 application fee

Outside Park Fees			
Event Size	Permit Fee	Deposits**	Total
Small (up to 300)	\$ 300.00	\$ 800.00	\$ 1,100.00
Medium (300-1200)	\$ 425.00	\$ 1,000.00	\$ 1,425.00
Application Fee: \$50.00 Any events over 400 people \$2,500 (no 1/2 day pricing) **Sign Deposit based on number of signs--see chart below (Refundable) Dunwoody 501C (3) fees are waived except for park rental fees.			

**Signs Deposits	
Total Number of Signs Erected	Deposit
0 - 10	\$ 100.00
10 - 50	\$ 250.00
50 - 100	\$ 400.00
100 - 200	\$ 750.00
200+	\$ 900.00

Park Pavilion Rental Fees		
	up to 4 hours	4 hours or more
Pernoshal Park Pavilion	\$ 200.00	\$ 400.00
Windwood Hollow Park Pavilion	\$ 100.00	\$ 200.00
Brook Run Pavilion and Amphitheater (must rent together)	\$ 600.00	\$ 1,200.00
Brook Run Arboretum Pavilion	No fees. First come, first serve	
North Shallowford Annex (only available to Dunwoody based non-profit)		\$ 20.00
Any events over 300 people \$2,500 (no 1/2 day pricing) Dunwoody Cluster Schools get 50% discount on all pavilion rentals. A \$200 refundable security deposit is required for all park rentals		

Park Field Rental Fees		
Category 1: City Programs		
Category 2: AA groups, Dunwoody cluster schools	\$20 per hour/field	Min of 2 hours/ up to 11 hours
Category 3: Civic, faith based, private schools, non-profit groups, individuals	\$100 per hour/field	Min of 2 hours/ up to 6 hours
Category 4: Business, other contracted groups	\$850 per 1/2 day (< 4 hours)	\$1500 per full day/field

CITY OF DUNWOODY, POLICE SERVICE - FEE SCHEDULE

Services		
Fingerprinting	\$ 15.00	cash only
Criminal / Background Checks	\$ 20.00	cash only
Request Records Restriction/Expungement)	\$ 25.00	cash or money order only

Alarm Registration		
Residential	No Cost	
Commercial	\$ 25.00	

False Alarm Fees		
1st and 2nd	No Cost	
3rd - 5th	\$ 50.00	each
6th	\$ 100.00	each
7th	\$ 150.00	each
8th	\$ 250.00	each
9th	\$ 350.00	each
10th+	\$ 500.00	each

CITY OF DUNWOODY, OTHER - FEE SCHEDULE

Media Production Permit Application	
Application Fee	\$ 25.00
Filming Permit Fees	\$ 100.00
Filming on public property, park/facility rentals	\$500.00 per day
Police Services (min. 3 hours/officer)	\$55.00 per hour
Taxi Cabs Occupation Tax	
Base Fee	\$ 125.00
Background Check Fee	\$ 50.00
Employee Fee - # of Employees: _____ X	\$ 12.00
This Tax Certificate is only good through December 31st of each year	
TaxiCab Driver Permit	
Background Check Fee	\$ 50.00
This permit is from July 1st through June 30th of the following year	
Vehicle for Hire Company (Occupation Tax Certificate)	
Fee (Minimum) – includes up to \$20,000 in gross receipts and 1 employee	\$ 135.00
per \$1,000 in excess of \$20,000	\$ 0.00054
Employee Fee (over 1) - # of Employees: _____ X	\$ 10.00
This Tax Certificate is only good through December 31st of each year	
Vehicle for Driver's Permit	
Fee (Per Driver)	\$ 100.00
Vehicle for Hire Automobile Permits	
Fee (Per Automobile)	\$ 350.00
This permit is from July 1st through June 30th of the following year	
Solicitor Permit	
Solicitor Permit Fee	\$ 60.00
Background Check Fee	\$ 50.00
This permit is for a maximum of 3 months	
Massage or Spa Establishment License Application	
License Fee	\$ 200.00
Massage Work Permit Fee - # of Permits: _____ X	\$ 50.00
Background Check Fee - # of Checks: _____ X	\$ 50.00
This Tax Certificate is only good through December 31st of each year	
Massage Work Permit	
Massage Work Permit Fee	\$ 50.00
Background Check Fee	\$ 50.00
Expires 1 year	
Secondhand Dealer Permit	
Permit Fee	\$ 50.00
Investigation Fee	\$ 50.00
*Fees in addition to obtaining Occupation Tax Certificate	
Renew annually	
Pain Management Clinics	
Background Check Fee	\$ 50.00

City of
Dunwoody
Georgia