

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

From: Linda Nabers
Finance Director

Through: Eric Linton
City Manager

Date: September 18, 2020

Subject: 2021 Budget UPDATE

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

- The updated version of the Fiscal Year 2021 Budget includes a 1% COLA adjustment and a 1% merit increase and the expense is distributed to all departments that have City employees. Both are effective April 1. The health insurance carrier came in with an original estimate of a 9% increase and the final number came in with an increase in the premiums of 7%, therefore the budget was adjusted down accordingly. Tuition reimbursement was increased by an additional \$20,000 in the Human Resources department under Education and Training for employees that want to continue their education according to the City's Tuition Reimbursement policy.
- Two printed quarterly Dunwoody Digests were eliminated and will be distributed electronically. Two of the four had been reduced in the original budget; a Community Survey that has historically been done every three years will be deferred or done in-house; the decrease in the expenses were (\$43,000) from the Communications Department.
- The recommendation was also made to increase the Tilly Mill Sidewalk SPLOST project to include \$100,000 more to expedite the progress and to include additional funding for Design. These funds will come out of the SPLOST Fund Balance.

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

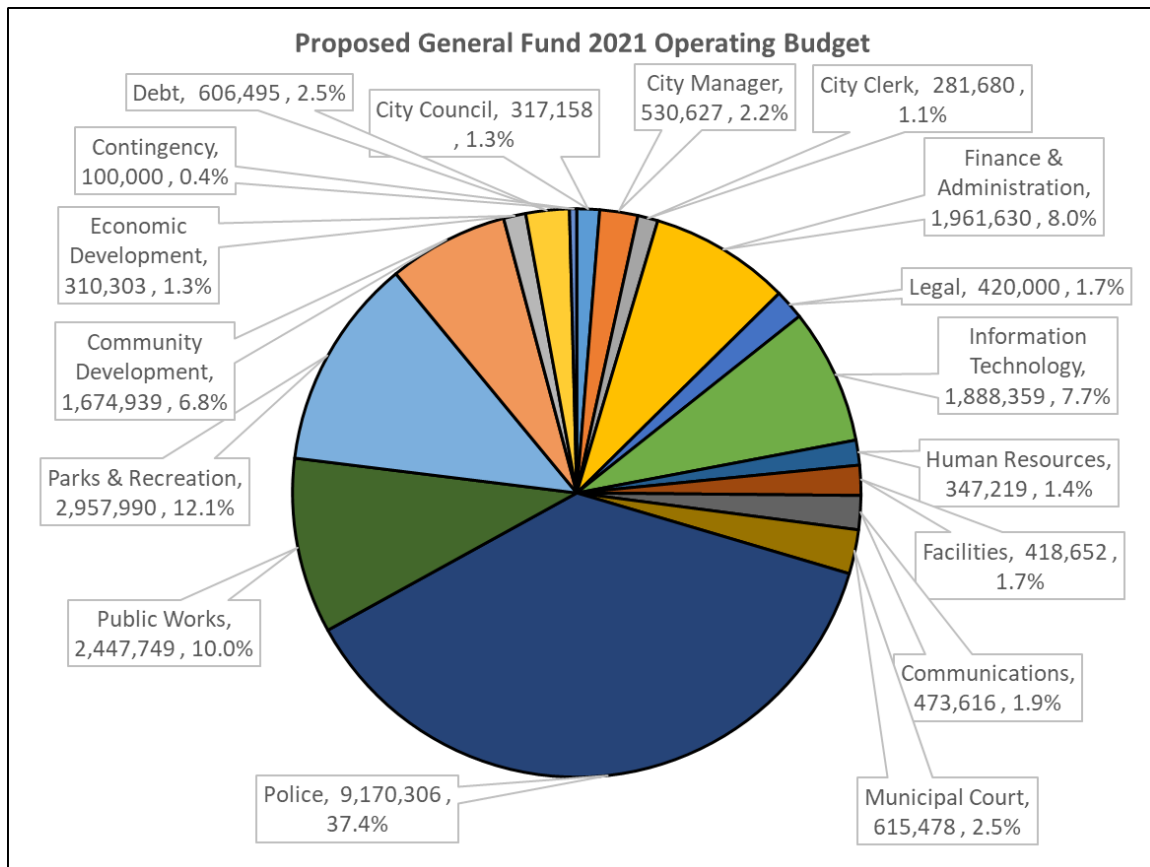
- The CIP Five year plan that will be adopted includes only recommended funding; alternate funding sources may be considered in the future to capitalize on the citizen's

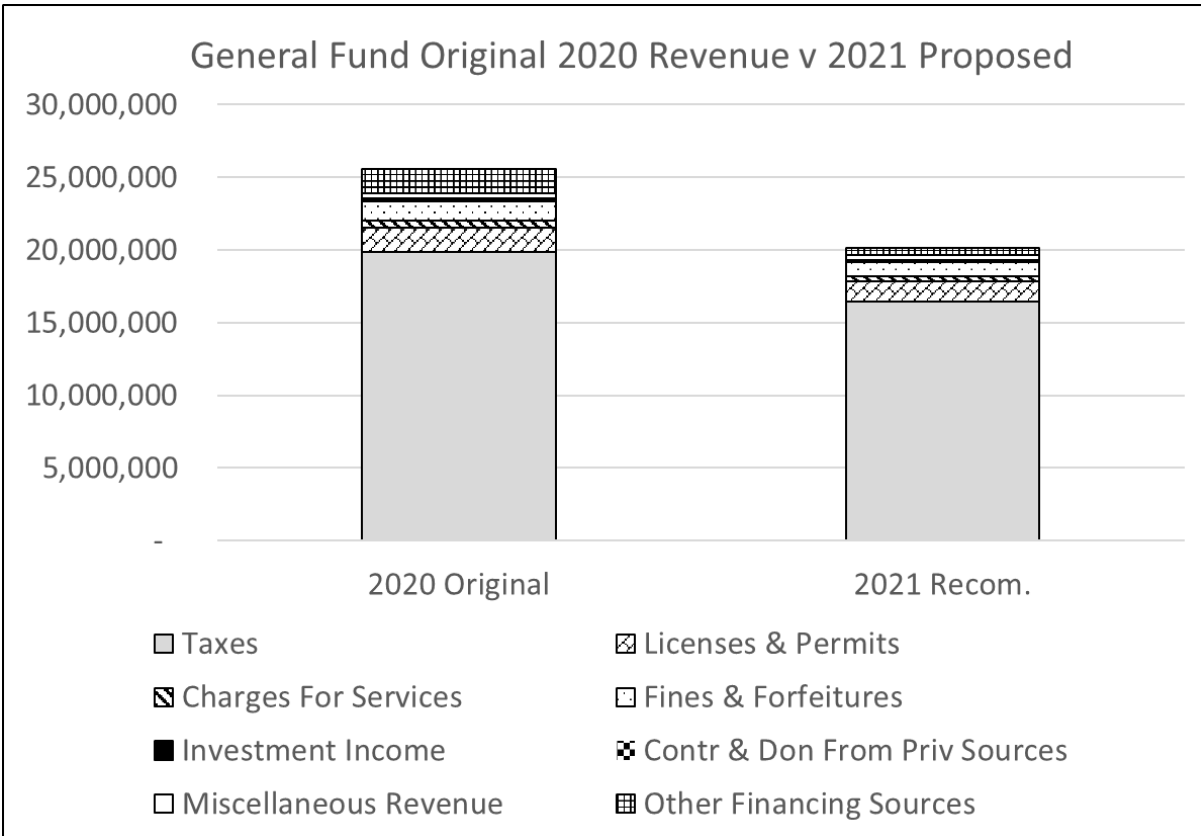
desire for more funding for projects. The CIP recap shows the unfunded projects but they are not part of the proposed budgeted dollars. There is a plan to present unfunded projects to Council on a regular basis.

- The Budget Committee further agreed that our changing environment must be closely watched and the City must continue to monitor and be engaged in a robust discussion about revenues and expenses prior to the development of next year’s budget. The current status of most all residential property values being frozen, severely hampers the City being able to maintain high service levels in all operations.

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

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





Discussion Points 2021

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

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

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

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

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

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

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

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

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

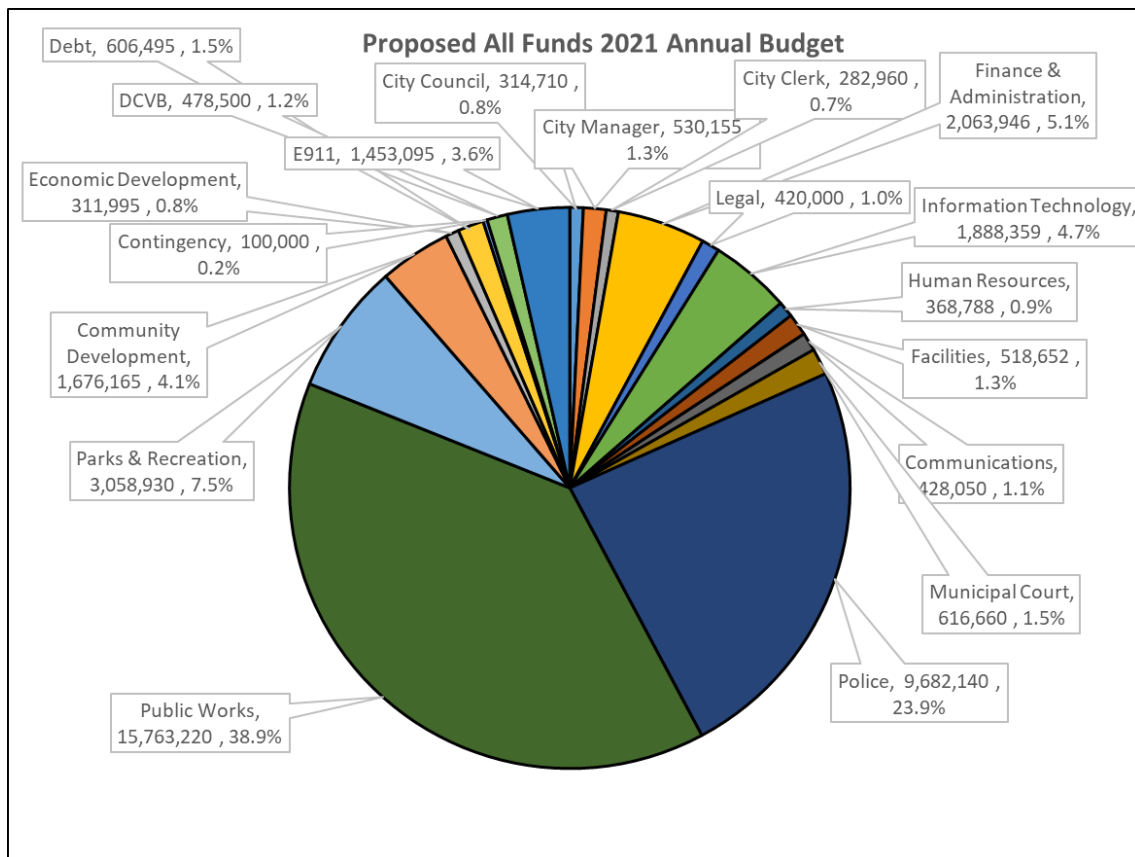
The Council can modify this CIP in the budget process or adopt now and modify at any subsequent date.

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

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

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

Possible Tax Anticipation Notice Needed for 2021. A tax anticipation note (TAN) is a short term loan for a municipality to make cash flows work within a year when revenue is earned at the end of the year. It is a very common practice. In most years, the City would not need this





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

and finance staff did not determine the need in 2020; however, the need looks more certain in 2021. That being said there is expected to be between \$50-100K worth of issuance costs.

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

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

City of Dunwoody

FY2021 Proposed Budget - Overview

REVENUE ANTICIPATION AND EXPENDITURE APPROPRIATIONS

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

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

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

| Expenditures | General Fund | E911 Fund | Hotel/Motel Fund | Motor Vehicle Excise Tax Fund | Grants Fund | Debt Service Fund | SPLOST Fund | Capital Projects Fund | Stormwater Utility Fund | Total Government | Elimination of Interfund Activity | Net Total Government |
|--------------------------|----------------------|---------------------|-------------------|-------------------------------|-------------------|-------------------|---------------------|-----------------------|-------------------------|----------------------|-----------------------------------|----------------------|
| City Council | \$ 314,710 | | | | | | | | | \$ 314,710 | | \$ 314,710 |
| City Manager | \$ 530,155 | | | | | | | | | \$ 530,155 | | \$ 530,155 |
| City Clerk | \$ 282,960 | | | | | | | | | \$ 282,960 | | \$ 282,960 |
| Finance & Administration | \$ 1,963,946 | | | | | \$ 100,000 | | | | \$ 2,063,946 | | \$ 2,063,946 |
| Information Technology | \$ 1,888,359 | | | | | | | \$ - | | \$ 1,888,359 | | \$ 1,888,359 |
| Human Resources | \$ 368,788 | | | | | | | | | \$ 368,788 | | \$ 368,788 |
| Legal | \$ 420,000 | | | | | | | | | \$ 420,000 | | \$ 420,000 |
| Facilities | \$ 418,652 | | | | | | \$ 100,000 | | | \$ 518,652 | | \$ 518,652 |
| Communications | \$ 428,050 | | | | | | | | | \$ 428,050 | | \$ 428,050 |
| Municipal Court | \$ 616,660 | | | | | | | | | \$ 616,660 | | \$ 616,660 |
| Police | \$ 9,192,515 | | | | | | \$ 489,625 | | | \$ 9,682,140 | | \$ 9,682,140 |
| E911 | | \$ 1,453,095 | | | | | | | | \$ 1,453,095 | | \$ 1,453,095 |
| Public Works | \$ 2,449,030 | | \$ 500,000 | | \$ 400,000 | | \$ 6,850,000 | \$ 3,450,400 | \$ 2,113,790 | \$ 15,763,220 | | \$ 15,763,220 |
| Parks & Recreation | \$ 2,958,930 | | | | | | \$ 100,000 | \$ - | | \$ 3,058,930 | | \$ 3,058,930 |
| Community Development | \$ 1,676,165 | | | | | | | | | \$ 1,676,165 | | \$ 1,676,165 |
| Economic Development | \$ 311,995 | | | | | | | | | \$ 311,995 | | \$ 311,995 |
| Contingency | \$ 100,000 | | | | | | | | | \$ 100,000 | | \$ 100,000 |
| Subtotal | \$ 23,920,915 | \$ 1,453,095 | \$ 500,000 | \$ - | \$ 400,000 | \$ 100,000 | \$ 7,539,625 | \$ 3,450,400 | \$ 2,113,790 | \$ 39,477,825 | \$ - | \$ 39,477,825 |

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

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

| | | | | | | | | | | | | |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Net | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

City of Dunwoody

FY2021 Proposed Budget – General Fund

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

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

General Fund Revenues Detail

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

1110 - CITY COUNCIL

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

1320 - CITY MANAGER

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

1330 - CITY CLERK

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

1511 - FINANCE & ADMINISTRATION

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

1512 - ACCOUNTING

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

1513 - BUDGET

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

1516 - REVENUE

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

1517 - PURCHASING

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

1530 - LEGAL

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

1535 - INFORMATION TECHNOLOGY

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

1540 - HUMAN RESOURCES

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

1555 - RISK MANAGEMENT

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

1565 - FACILITIES

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

1570 - COMMUNICATIONS

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

2650 - MUNICIPAL COURT

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

3200 - POLICE

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

4100 - PUBLIC WORKS

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

4200 - HIGHWAYS & STREETS

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

6200 - PARKS & RECREATION

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

7000 - COMMUNITY DEVELOPMENT

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

7500 - ECONOMIC DEVELOPMENT

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

9000 - Debt Service and Other Financing Uses

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

City of Dunwoody

FY2021 Proposed Budget – Other Funds

215 - E911 Fund

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

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

250 - Grants Fund

Revenues

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

Expenditures

| Fund | Department * | Account * | 2020 | 2021 |
|------|--------------|-----------|---------------------------|------------------------------|
| | | | 250 - Multiple Grant Fund | 4001 - Public Works - Grants |
| | | | 487,045 | 400,000 |

275 - Hotel Motel Tax Fund

Revenues

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

Expenditures

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

280 - MVR Tax Fund

Revenues

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

Expenditures

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

320 - SPLOST Fund

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

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

350 - Capital Fund

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

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

405 - Debt Service Fund

Revenues

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

Expenditures

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

560 - Stormwater Fund

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

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

City of Dunwoody

FY2021 – FY2025 Proposed Capital Budget

| | | | | |
|--------------------------------------|--|--|--|--|
| City of Dunwoody | | | | |
| TOTAL Capital Projects Budget | | | | |
| Budget FY 2021 | | | | |

| | Funding Source | | | TOTAL |
|---------------|------------------|--------------------|--------------------|---------------------|
| | Hotel/Motel | SPLOST | CIP | |
| IT | | | | \$0 |
| FACILITIES | | \$100,000 | | \$100,000 |
| PUBLIC SAFETY | | \$489,625 | | \$489,625 |
| PUBLIC WORKS | \$500,000 | \$6,850,000 | \$3,450,400 | \$10,800,400 |
| PARKS | | \$100,000 | | \$100,000 |
| TOTAL | \$500,000 | \$7,539,625 | \$3,450,400 | \$11,490,025 |

| | | | |
|---|--|--|--|
| City of Dunwoody TOTAL Capital Projects Budget Budget FY 2021 - 2025 | | | |
|---|--|--|--|

| | Funding Source | | | TOTAL |
|------------------------|--------------------|---------------------|--------------------|---------------------|
| | Hotel/Motel | SPLOST | CIP | |
| INFORMATION TECHNOLOGY | | | \$400,000 | \$400,000 |
| FACILITIES | | \$500,000 | | \$500,000 |
| PUBLIC SAFETY | | \$1,769,625 | | \$1,769,625 |
| PUBLIC WORKS | \$1,640,000 | \$26,238,000 | \$3,450,400 | \$31,328,400 |
| PARKS | \$172,930 | \$500,000 | \$400,000 | \$1,072,930 |
| TOTAL | \$1,812,930 | \$29,007,625 | \$4,250,400 | \$35,070,955 |

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

Revenue:

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

Expenditures:

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

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

Revenue:

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

Expenditures:

Transportation Improvement Projects:

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

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

Public Safety Facilities and Related Capital Equipment Projects:

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

Repairs of Capital Outlay Projects:

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

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

| | | | | | | |
|-------------------|---|---|---|---|---|---|
| Difference | - | - | - | - | - | - |
|-------------------|---|---|---|---|---|---|

Notes:

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

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

Revenue:

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

Expenditures:

| Proj # | Project | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
|---|---|------------------|----------------|----------------|----------------|----------------|------------------|
| Information Technology: | | | | | | | |
| 20D | Storage Area Network Repl | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Subtotal - Information Technology: | | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Public Works: | | | | | | | |
| 101 | Road Resurfacing | 1,207,525 | - | - | - | - | 1,207,525 |
| 16H | Tilly Mill Sidewalk Womack to N. P'tree - Phase 1 | 641,914 | - | - | - | - | 641,914 |
| 202-Peeler | Peeler Road Sidewalk & Bike Lane | 18,391 | - | - | - | - | 18,391 |
| 408 | Chamblee Dunwoody & Spalding Drive | 184,219 | - | - | - | - | 184,219 |
| 415 | Concept Funding-Chamblee Dunwoody at Peeler | 50,000 | - | - | - | - | 50,000 |
| 407/17Q | Citywide Traffic Signal Communications (ITS) | 106,996 | - | - | - | - | 106,996 |
| 405 | Chamblee Dunwoody Georgetown Corridor | 60,000 | - | - | - | - | 60,000 |
| 16I | Westside Connector - Concept | 120,308 | - | - | - | - | 120,308 |
| 16K-COT | Cotillion Drive Multi-use Path Design | 8,756 | - | - | - | - | 8,756 |
| 16P-WINT | Winters Chapel Multi-use Path | 796,909 | - | - | - | - | 796,909 |
| 17F | Dunwoody Village Sidewalk | 15,000 | - | - | - | - | 15,000 |
| | Chamblee Dunwoody Road Peeler to Vermack Improvements (Grant Match) | 100,000 | - | - | - | - | 100,000 |
| | Dunwoody Gateway Marker Installation | 140,382 | - | - | - | - | 140,382 |
| Subtotal - Public Works: | | 3,450,400 | - | - | - | - | 3,450,400 |
| Parks & Recreation: | | | | | | | |
| | Undesignated | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Subtotal - Parks & Recreation: | | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Total Expenditures Budget | | 3,450,400 | 200,000 | 200,000 | 200,000 | 200,000 | 4,250,400 |

Difference - - - - -