

MEMORANDUM

To: Mayor and City Council
From: Chris Pike, Finance Director
Date: October 12, 2015
Subject: **Resolution to Amend the 2015 Operating and Capital Budgets**

ITEM DESCRIPTION

Resolution to Amend the 2015 Operating and Capital Budgets.

BACKGROUND

During 2015, a few events have occurred that require the City to amend its 2015 budget.

Current Year Projects Not Budgeted but Previously Discussed/Approved

The following projects were not budgeted in 2014 when the 2015 budget was adopted. However, these projects have been discussed or approved by Council since the budget adoption.

GENERAL FUND

- City Clerk Raise and Bonus (March) - \$7,000
- IGA with DeKalb County for Parks Bond Settlement (May)- \$500,000
- 3rd Floor Rent (May) - \$34,000
- Homestead Freeze Tax Refunds (July) - \$170,000

CAPITAL PROJECTS FUND

- Gated Community Access Control Ordinance (March) - \$40,000
- IGA with DeKalb County for Parks Bond Settlement (May)- \$3,500,000
- IGA with Doraville for Mid-block Crosswalk on Tilly Mill Road (May) - \$40,000

Additions to Current Year Projects

The following projects were not budgeted in 2014 when the 2015 budget was adopted. They represent items that staff has become aware of as the year has progressed.

GENERAL FUND

- Tyler Training for Court Clerk - \$5,000
- Replace and Repair Access Points - \$8,500
- Promotional Assessment (reclassify to operating fund from capital fund) - \$13,000
- Police Department Donations - \$7,935
- Parks Department Donations - \$7,000
- Development lots property taxes - \$62,505

Additionally, the 2015 HOST dollars and Building Permit revenue exceeded appropriations by about \$1.84 million. The following projects were considered the most advantageous use of the surplus dollars.

- Chamblee Dunwoody Road bicycle and pedestrian improvements - \$1,600,000
- City Hall Planning and Design - \$500,000
- Postage Room Renovation - \$40,000

Also, staff has identified a net surplus of \$55,427 in Capital Projects that have been completed or abandoned. These funds can be reallocated and the projects closed out. Staff is recommending surpluses in capital projects be allocated to partially fund the Mt. Vernon at Vermack intersection improvement project.

ALTERNATIVES

Council may choose to deny the recommendation and leave the existing budget in place. Council may also choose to accept any combination of the items.

RECOMMENDED ACTION

Staff recommends Council approve the resolution to amend the 2015 budget.

RESOLUTION 2015-10-XX**A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2015 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2015, AND ENDING DECEMBER 31, 2015, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES**

WHEREAS, a proposed amended budget for each of the various funds of the City has been presented to the Mayor and City Council; and

WHEREAS, the Mayor and City Council have reviewed the proposed amendment; and

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

WHEREAS, This Budget Amendment and the Budget Message pursuant to Section 5.03(a) of the City Charter have been filed in the office of the City Clerk and open for public inspection; and

WHEREAS, the Mayor and City Council intend to amend the annual budget for the Fiscal Year 2015.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Dunwoody, pursuant to their authority, as follows:

STATE OF GEORGIA
CITY OF DUNWOODY

Section 1. That the City of Dunwoody, Georgia hereby amends the budget for the Fiscal Year 2015, said budget being described below;

REVENUES	
SOURCE	PROPOSED BUDGET
General Fund (100) - Parks donation	\$ 7,000
General Fund (100) - Police Department donations	7,935
General Fund (100) - Building permit revenue	1,030,005
General Fund (100) - Local grants	4,000,000
General Fund (100) - Use of prior year reserves	170,000
HOST Fund (330) - Surplus HOST revenues	1,300,000
Capital Projects Fund (350) - Transfer from HOST Fund	1,300,000
Capital Projects Fund (350) - Transfer from General Fund	4,407,000
TOTAL REVENUES	\$ 12,221,940
EXPENDITURES	
EXPENDITURE	PROPOSED BUDGET
General Fund Expenditures (Fund 100)	
Homestead freeze tax refunds (0000)	\$ 170,000
City Clerk raise and bonus (1330)	7,000
Replace and repair access points (1535)	8,500
Third floor rent (1565)	27,000
Education and training (2650)	5,000
Promotional assessment (3200)	13,000
Small equipment (3200)	6,935
Education and training (3200)	1,000
Parks master plan (6200)	500,000
Small equipment (6200)	7,000
Utilities (7500)	62,505
General Fund Transfer to Capital Projects Fund (1565)	540,000
General Fund Transfer to Capital Projects Fund (3200)	27,000
General Fund Transfer to Capital Projects Fund (4200)	340,000
General Fund Transfer to Capital Projects Fund (6200)	3,500,000
HOST Transfer to Capital Projects Fund (Fund 330)	1,300,000
Capital Projects Expenditures (Fund 350)	5,707,000
TOTAL EXPENDITURES	\$ 12,221,940

STATE OF GEORGIA
CITY OF DUNWOODY

Section 2. That any increase or decrease in appropriations or revenue of any fund or for any department; the establishment of new capital projects other than those exceptions provided for herein, shall require approval of the City Council; and

Section 3. That the City Manager and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Resolution is followed.

SO RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA this the 12th day of October 2015.

Approved:

Michael G. Davis, Mayor

Attest:

Sharon Lowery, City Clerk
Seal

Approved as to Form and Content

City Attorney