

MEMORANDUM

To: Mayor and City Council

From: Christopher Pike, Finance Director

Date: October 10, 2016

Subject: **Resolution to Amend the 2016 Operating and Capital Budgets**

ITEM DESCRIPTION

Resolution to Amend the 2016 Operating and Capital Budgets.

BACKGROUND

During 2016, a few events have occurred that require the City to amend its 2016 budget. Items affected are listed below along with the revised HOST revenue addition of \$1,898,673.

Current Year Projects Not Budgeted but Previously Discussed/Approved

The following projects were not budgeted (or budgeted sufficiently) in 2015 when the 2016 budget was adopted. However, these projects have been discussed previously and/or approved by Council since the budget adoption including revenue shortfalls from original estimates.

GENERAL FUND

- | | |
|--|-----------|
| • Reduction in car tag tax revenues | \$200,000 |
| • Reduction in court fines | \$150,000 |
| • Municipal Service Contracts (IT, CD, and PW) | \$975,567 |
| • Legal Settlement | \$250,000 |

HOST FUND

- | | |
|----------------------------|-------------|
| • Additional HOST receipts | \$1,898,673 |
|----------------------------|-------------|

CAPITAL PROJECTS FUND

- | | |
|--|-----------|
| • Sidewalk Contract Overages (Peeler, Village Creek, Womack) | \$200,000 |
| • Additional Resurfacing | \$600,000 |

STORMWATER FUND

- | | |
|------------------------------|-----------|
| • Additional Repair Projects | \$500,000 |
|------------------------------|-----------|

Current Year Projects Not Previously Discussed/Approved

Staff is recommending a reduction in estimated building permits by \$150,000 with a \$75,000 offsetting savings in the expenses to the inspection contractor. This is primarily a timing issue based on projects anticipated having permits by year end now expected to take place in early 2017. The major IHG renovation at Crowne may still come in 2016, but it isn't as certain as it was initially projected. Also, the Police have recognized savings of \$251,894 in several personnel line items as a result of staffing attrition.

Additionally, Community Development had funding in the General Fund operating budget for sustainability initiatives. During 2016, electric vehicle charging stations (a capital item) was purchased and installed. The amendment includes a reclassification that lowers the operating budget and increases the capital budget to correctly classify these purchases. The amount of the two charging stations were \$28,090.

Lastly, this amendment does not include any costs associated with real estate transactions including the operating costs related to 4800 Ashford Dunwoody or the rent from that building. Those will be captured at a later date; likely in 2017 when all costs are finalized.

RECOMMENDED ACTION

Staff recommends Council approve the resolution to amend the 2016 budgets.

RESOLUTION 2016-10-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2016 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2016, AND ENDING DECEMBER 31, 2016, 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, the Mayor and City Council intend to amend the annual budget for the Fiscal Year 2016.

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 2016, said budget being described below;

REVENUES	
SOURCE	PROPOSED BUDGET
General Fund (100) - Car Tax (TAVT)	\$ (200,000)
General Fund (100) - Court Fines	(150,000)
General Fund (100) - Building Permits	(150,000)
HOST Fund (330) - Surplus HOST revenues	1,898,673
HOST Fund (330) - Use of Prior Year Reserves	300,000
Capital Projects Fund (350) - Transfer from HOST Fund	2,198,673
Capital Projects Fund (350) - Transfer from General Fund	(1,870,583)
Stormwater Fund (560) - Use of Prior Year Reserves	500,000
TOTAL REVENUES	\$ 2,526,763

EXPENDITURES	
EXPENDITURE	PROPOSED BUDGET
General Fund Expenditures (Fund 100)	
Municipal Service Contract - IT (1535)	\$ 345,325
Municipal Service Contract - Community Dev (7000)	425,000
Municipal Service Contract - Public Works (4100)	130,242
Professional Services - Legal Settlement (1530)	250,000
Police Overtime Savings (3200)	(50,000)
Police Salary Savings (3200)	(51,894)
Police Fuel Savings (3200)	(50,000)
Police Employee Health Insurance Savings (3200)	(100,000)
General Fund Transfer to Capital Projects Fund (4200)	(1,898,673)
HOST Transfer to Capital Projects Fund (Fund 330)	2,198,673
Capital Projects Sidewalk Contracts Overage (Fund 350)	200,000
Capital Projects Vehicle Charging Stations (Fund 350)	28,090
Capital Projects Additional Resurfacing (Fund 350)	600,000
Stormwater Fund - Repairs & Maintenance (560)	500,000
TOTAL EXPENDITURES	\$ 2,526,763

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.

STATE OF GEORGIA
CITY OF DUNWOODY

**SO RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF
DUNWOODY, GEORGIA** this the 10th day of October 2016.

Approved:

Denis L. Shortal, Mayor

Attest:

Sharon Lowery, City Clerk
Seal

Approved as to Form and Content

City Attorney