



4800 Ashford Dunwoody Road
 Dunwoody, Georgia 30338
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MEMORANDUM

To: Mayor and City Council

From: J. Jay Vinicki, Assistant City Manager

Date: October 9, 2019

Subject: **Public Hearing and Discussion of the 2020 Annual Operating and Capital Budgets**

ITEM DESCRIPTION

Public Hearing and Discussion of the 2020 Annual Operating and Capital Budgets

BACKGROUND

Presented here is the updated FY2020 Proposed Budget based off the recommendation of the City's Budget Committee. The Committee changes recommended and incorporated into this agenda are:

- \$18,142 to increase the contractual Parks positions from 1.5 to 2.0. The original proposal had one park operations coordinator and one part-time recreation leader. The current proposal now has one park operations coordinator and one full-time recreation program leader.
- \$59,165 to expand the City's contribution towards full-time employees from 10% to 11% for their 401 (a) Plans. The City will still contribute up to 4% additional for 457 Plans and 6.2% for Social Security Replacement – totaling 21.2%.
- \$60,000 within Economic Development budget for expansion of City art related efforts. The details of this program will be worked out during the upcoming year.
- All of these additions were offset by a decrease in the original net gain in fund balance of \$186,094.

Finance staff also reviewed all salaries and revenues and updated figures based on most recent information. Collectively, General Fund revenue increased \$23,036 more from \$25.57 to \$25.59 million. The net effective of salary and benefits updates and the change in revenue increased the General Fund reserve to a final recommended figure of \$100,000.

Please feel free to reach out to any of us with questions. The first read will be October 14 at 6 p.m. with final adoption on October 28.

RECOMMENDED ACTION

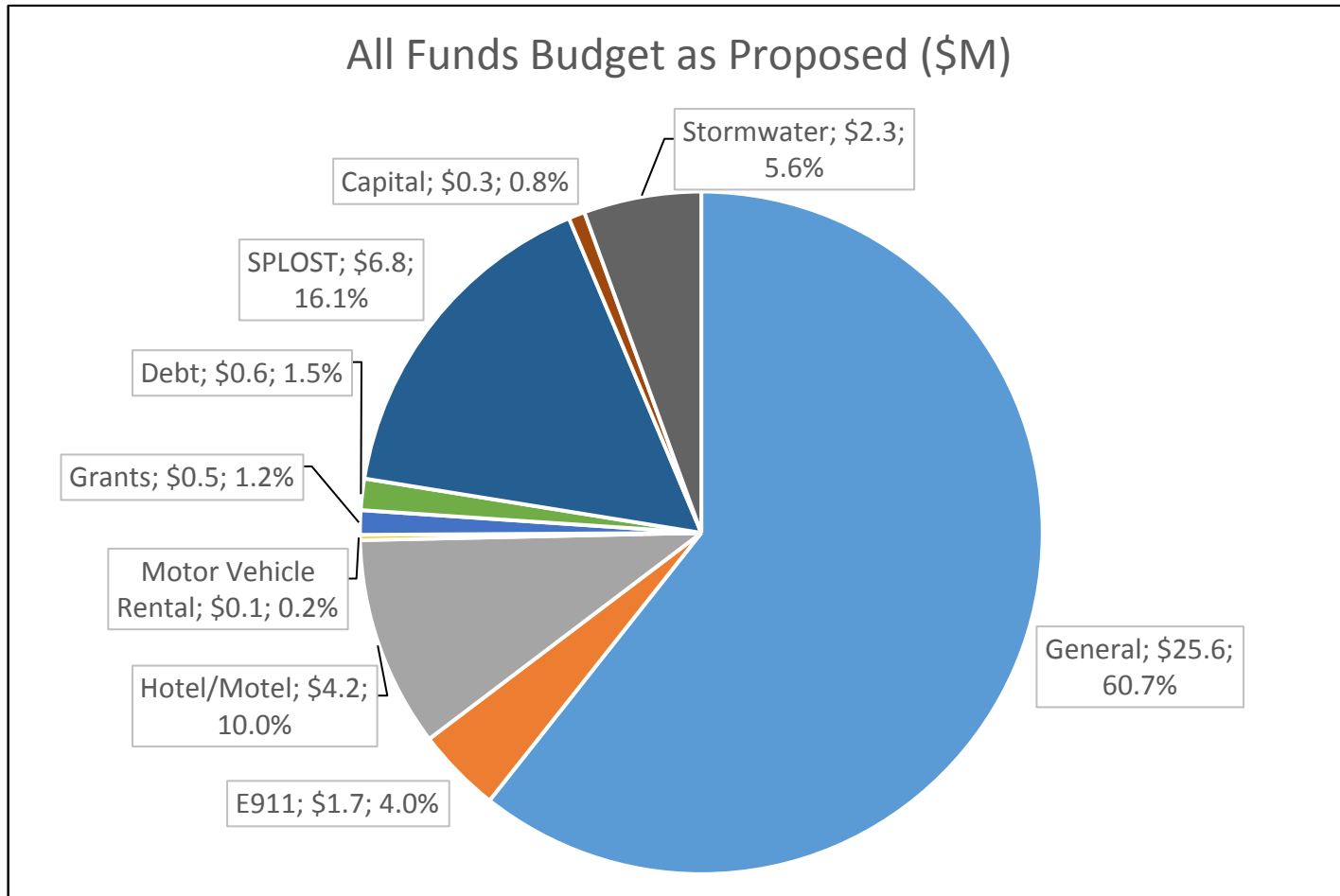
Staff recommends adopting the proposed 2020 budget resolution.



FY2020 Proposed Budget
First Read
October 14, 2020



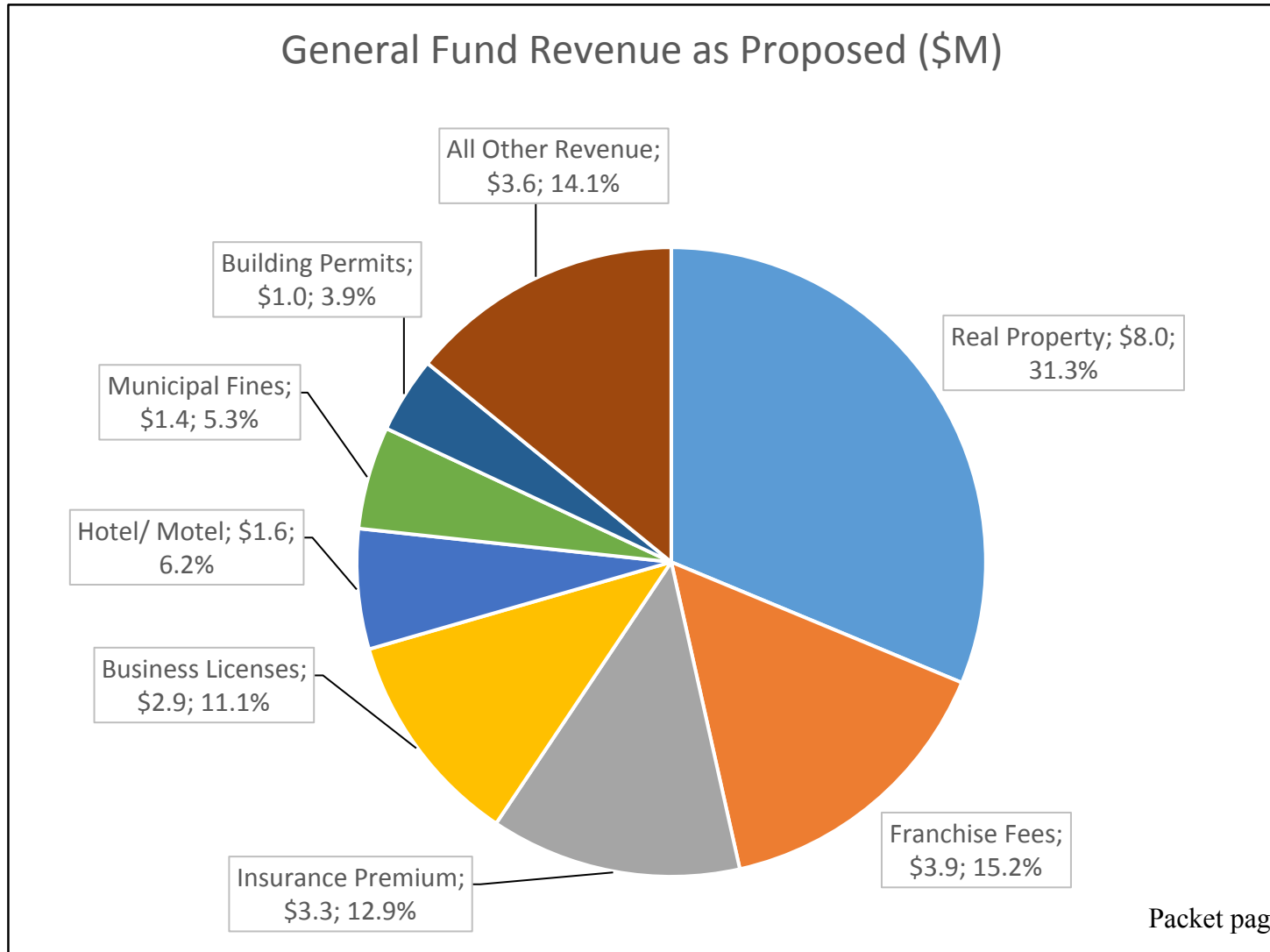
Overall Budget



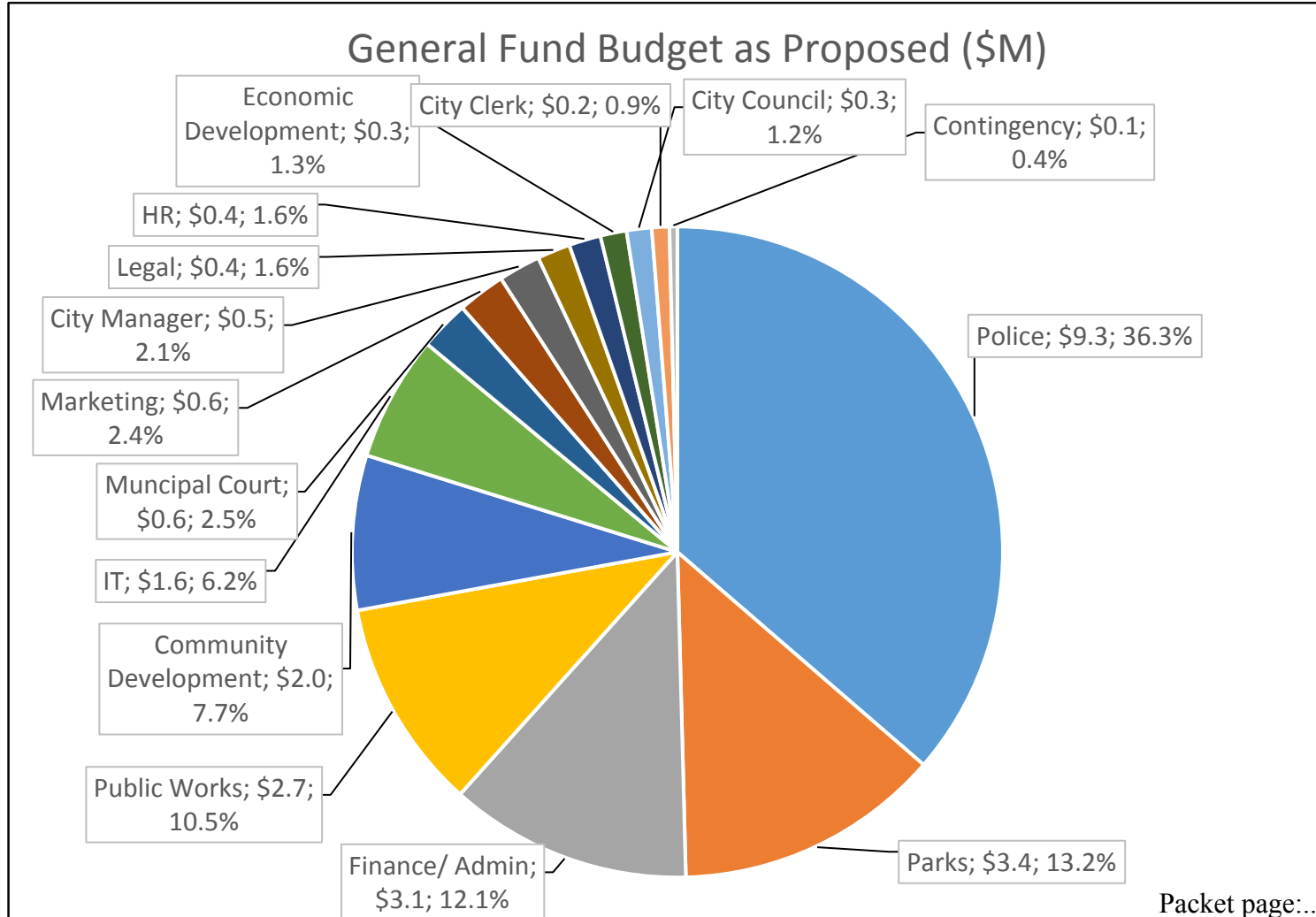
Note: All funds combined are \$42.2M, with \$2.6M of interfund transfers.

Net budget figure is \$39.6M

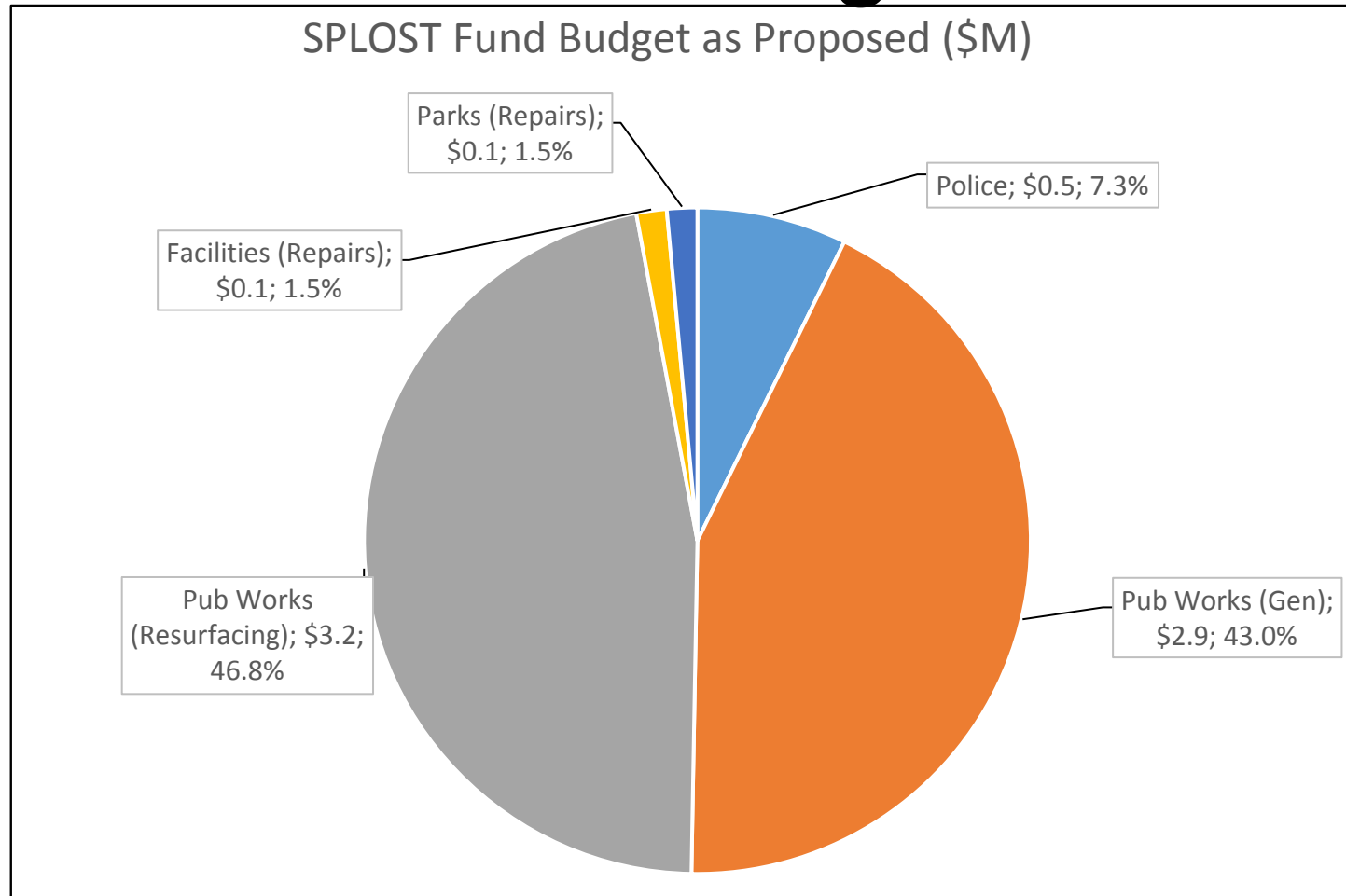
General Fund Revenues



General Fund Budget

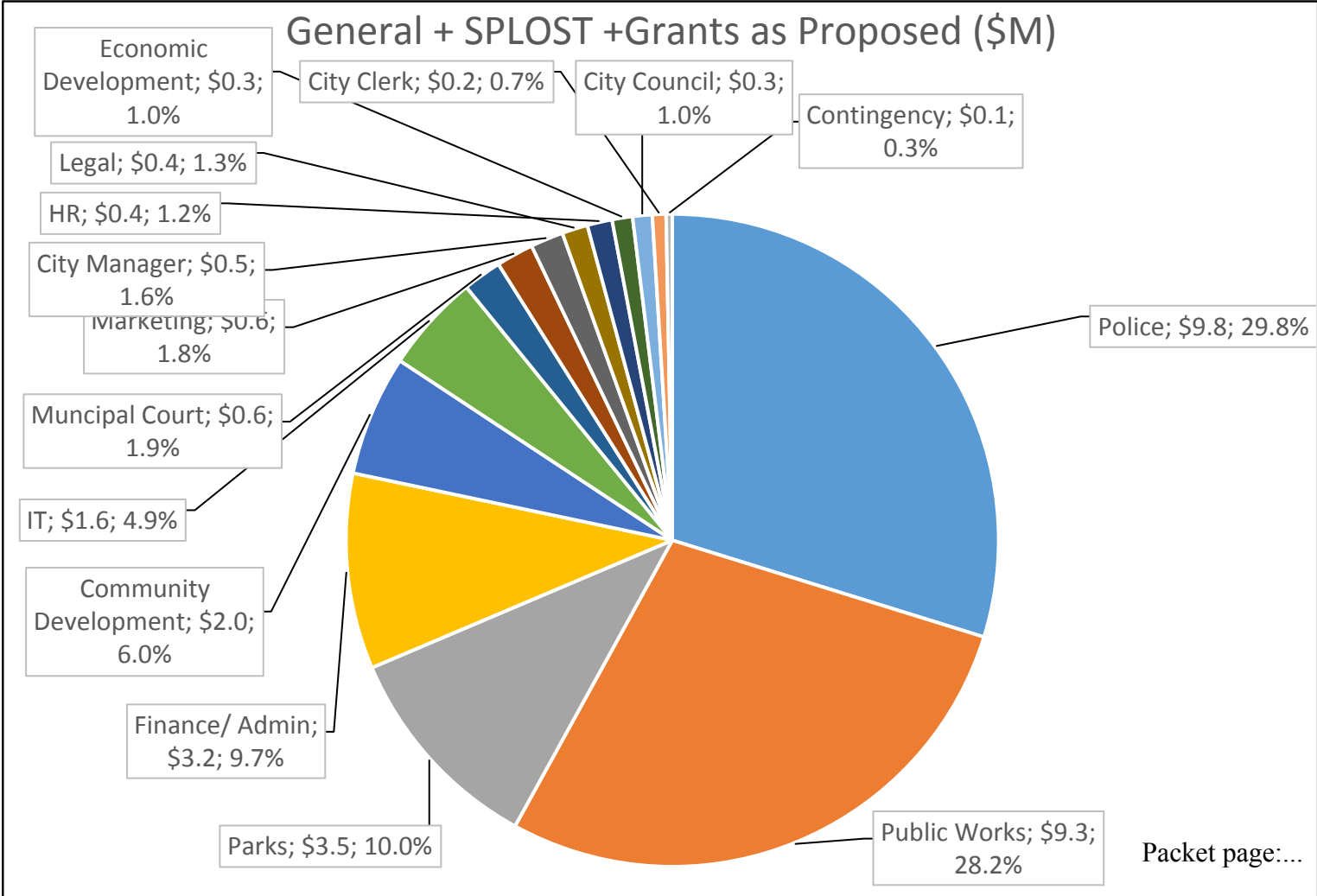


SPLOST Fund Budget



Note: There is an additional \$487K in state funding towards road resurfacing bring the overall figure to \$3.7M.

General + SPLOST + Grants



FY2020 Highlights

- Parks & Recreation
 - Enhancing service levels for new park facilities and expansions. (\$413K)
 - One park operations coordinator and one full-time recreation coordinator. (\$161K)
- Economic Development
 - Funding of \$60K to start City art related efforts.
- Police
 - Replacing public safety computer equipment and vehicles through SPLOST. (\$494K)
 - Fully funding two additional sworn officers previously funded through savings. (\$109K)
- Compensation
 - Up to a 3.1% pay increase for public safety personnel (\$137K) with an additional \$48K for other City employees (budgeted in those departments).
 - An additional \$59K to increase the City's contribution to 401 (a) Plans from 10 to 11% making the total retirement contribution now 21.2% [11% 401(a); potential for 4% matching contribution; 6.2% social security replacement]

FY2020 Highlights

- Public Works
 - 2020 Resurfacing. (\$3.1M in SPLOST, \$487K in State funding.)
 - Chamblee Dunwoody at Spalding Dr Intersection. (\$1.4M)
 - Peeler Rd Sidewalks from Equestrian Way to Brook Run Park. (\$1M)
 - North Shallowford Sidewalk at Peeler Rd. (\$150K)
 - Improve Mt Vernon Rd Corridor from Corners Dr to Mt Vernon Place. (\$100K)
 - Build Winters Chapel Multi Use Path – Dunwoody Club to Charmant (\$100K)
 - Mt Vernon Place Sidewalks – Mt Vernon Road to Falkirk (\$50K)

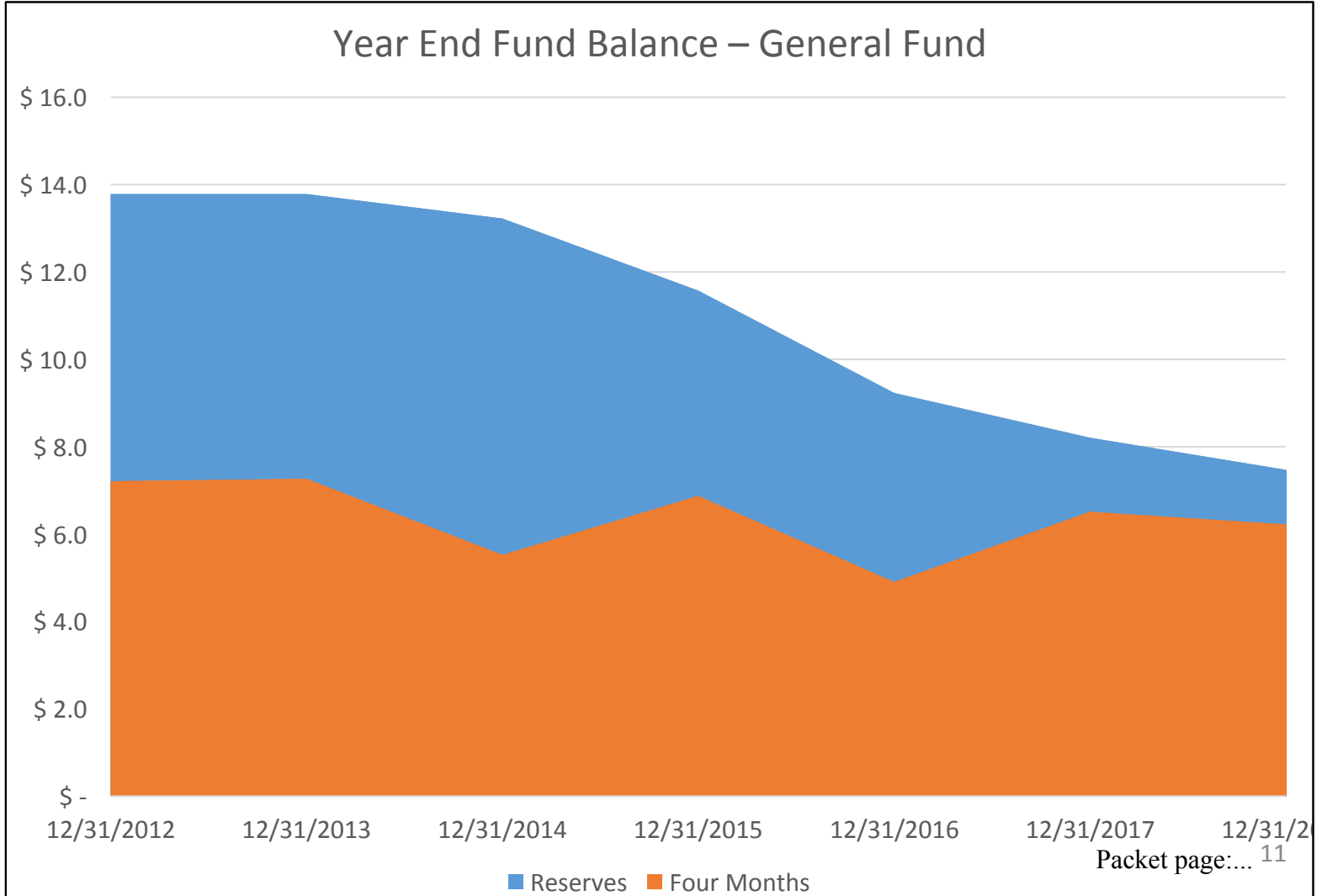
FY2020 Highlights

- Again, Dunwoody has a balanced budget and has maintained the lowest tax rate for homesteaded property for any taxing city in the County.
- Your average homeowner will pay only \$286 in City property taxes based on a \$450K house.
- This budget eliminates the need for a budgeted subsidy for E911.
- Hotel / Motel taxes are being used to create tourist and citizen related multi-use paths based on the Dunwoody/DCVB Plan.
- Dunwoody's annual debt payment is less than 2.5% of the General Fund budget.

FY2020 and Beyond

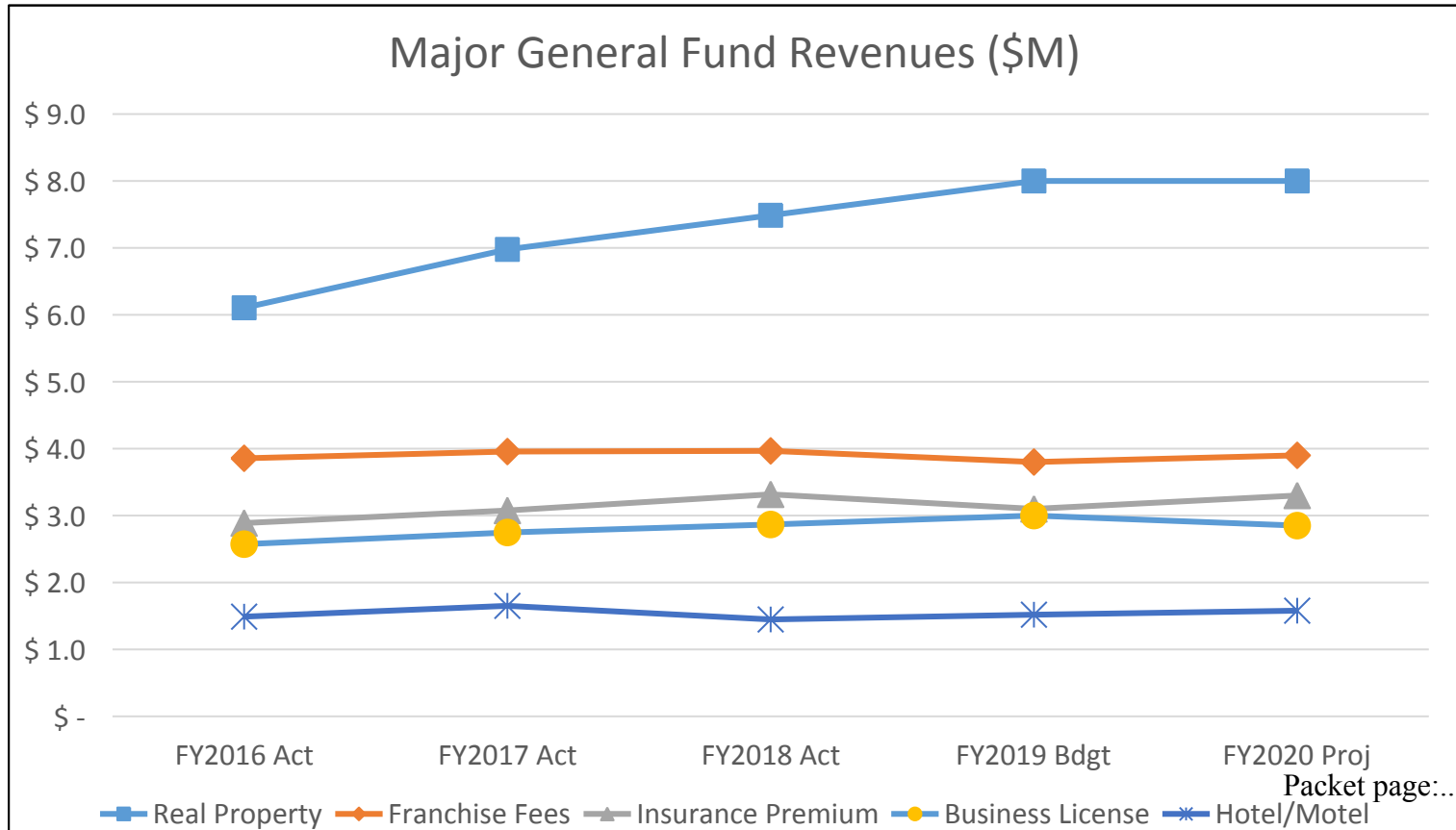
- Dunwoody has built a good reserve amount; however, the homestead freeze and 1.0 mill exemption are hampering tax digest robust growth from being a safe assumption.
- Other major categories of revenue are stable (business licenses, insurance premium tax, and franchise fees) have limited room for growth to keep up with expenses.

General Fund Balance



Net Tax Digest Changes

Major Revenue Stability with Some Growth





FY2020 Proposed Budget
First Read
October 14, 2020





PROPOSED POSITION ALLOCATION AND COMPENSATION CHART

Grade	Department	Title	Full Time	Elected Officials	Salary Range	
					Minimum	Maximum
101	Police	Prisoner Transport Officer	2		\$28,085	\$44,936
104	Police	Police Service Representative	6		\$35,379	\$56,606
105	Police	Property and Evidence Technician	2		\$38,209	\$61,135
105	Municipal Court	Deputy Municipal Court Clerk	3		\$38,209	\$61,135
106	Police	Crime Analyst	1		\$41,266	\$66,026
106	Police	Executive Assistant	1		\$41,266	\$66,026
106	Police	Crime Scene Technician	1		\$41,266	\$66,026
107	Police	Detective	9		\$44,567	\$71,308
107	Human Resources	Human Resources Generalist	1		\$44,567	\$71,308
107	Police	Police Officer	38		\$44,567	\$71,308
107	Police	Records Supervisor	1		\$44,567	\$71,308
110	Economic Development	Business Retention Manager	0.7		\$56,142	\$89,827
110	Police	Sergeant	9		\$56,142	\$89,827
111	Police	Lieutenant	4		\$60,633	\$100,045
112	Municipal Court	Municipal Court Clerk	1		\$65,484	\$108,049
114	City Clerk	City Clerk	1		\$76,381	\$126,028
114	Police	Major	2		\$76,381	\$126,028
116	Community Development	Community Development Director	1		\$89,090	\$146,999
116	Police	Deputy Chief	1		\$89,090	\$146,999
116	Economic Development	Economic Development Director	1		\$89,090	\$146,999
116	Human Resources	Human Resources Director	1		\$89,090	\$146,999
116	Parks and Recreation	Parks and Recreation Director	1		\$89,090	\$146,999
117	Public Works	Public Works Director	1		\$96,218	\$158,759
118	City Manager	Assistant City Manager	1		\$103,915	\$171,460
118	Finance and Administration	Finance Director	1		\$103,915	\$171,460
118	Police	Police Chief	1		\$103,915	\$171,460
	City Manager	City Manager	1		Set by Council	Set by Council
	General Government	City Council		6	Set by Charter	Set by Charter
	General Government	Mayor		1	Set by Charter	Set by Charter

STATE OF GEORGIA
CITY OF DUNWOODY

RESOLUTION 2019-XX-XX

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2020 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2020, AND ENDING DECEMBER 31, 2020, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES

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

WHEREAS, appropriate advertised public hearings have been held on the proposed budget, as required by law and regulations; and

WHEREAS, the Fiscal Year 2020 Budget, and the Budget Message pursuant to Section 5.03(a) of the City Charter, have been filed in the office of the City Clerk and open for public inspection; and

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

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

WHEREAS, the Mayor and City Council intend to adopt an annual budget for the Fiscal Year 2020:

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

Section 1. That the City of Dunwoody, Georgia hereby adopts a budget for the Fiscal Year 2020, said budget being described below;

<u>Description</u>	<u>Budget</u>
General Fund	\$25,590,986
E911 Fund	1,700,000
Hotel-Motel Tax Fund	4,210,000
Rental Motor Vehicle Excise Tax Fund	105,000
SPLOST Fund	6,800,000
Grants	487,045
Debt Service Fund	625,951
Capital Projects Fund	325,000
Stormwater Fund	2,349,055

**STATE OF GEORGIA
CITY OF DUNWOODY**

RESOLUTION 2019-XX-XX

GENERAL FUND BUDGET REVENUE

SOURCE	PROPOSED BUDGET
Taxes	\$ 19,860,036
Licenses and Permits	1,643,000
Charges for Services	506,500
Fines and Forfeitures	1,350,000
Investment Income	180,000
Contributions and Donations	5,000
Miscellaneous Revenue	362,700
Use of Prior Year Reserves	-
Other Financing Sources	1,683,750
TOTAL GENERAL FUND RECEIPTS	\$ 25,590,986

GENERAL FUND BUDGET EXPENDITURES

DEPARTMENT	PROPOSED BUDGET
City Council	\$ 318,096
City Manager	534,036
City Clerk	222,343
City Attorney	420,000
Finance	3,084,240
Human Resources	405,402
Information Technology	1,595,726
Marketing	608,173
Municipal Court	632,236
Police	9,300,105
E911	-
Public Works	2,683,792
Parks	3,388,952
Community Development	1,964,958
Economic Development	332,927
Contingency	100,000
TOTAL GENERAL FUND EXPENDITURES	\$ 25,590,986
EXCESS TRANSFER TO FUND BALANCE	\$ -

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

Section 3. That this budget establishes a cost-of-living (inflationary) salary increase of 2.1% and a merit-based salary increase averaging 1.0% to all eligible full-time employees effective April 1, 2020 if they meet certain standards; and

Section 4. That this budget increases the number of established Dunwoody full-time positions by two as per the attached schedule; which may only be increased or decreased through approval of the Mayor and City Council; and

**STATE OF GEORGIA
CITY OF DUNWOODY**

RESOLUTION 2019-XX-XX

Section 5. That the City Manager and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Resolution is followed.

SO RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA this the 28th day of October, 2019.

Approved:

Denis L. Shortal, Mayor

Approved as to Form and Content:

City Attorney's Office

Attest:

Sharon Lowery, City Clerk
(SEAL)