

MEMORANDUM

To: Mayor and City Council

From: Chris Pike, Finance Director

Date: October 27, 2014

Subject: Resolution to Amend the 2014 Operating and Capital Budgets

ITEM DESCRIPTION

Resolution to Amend the 2014 Operating and Capital Budgets.

BACKGROUND

During 2014, a few events have occurred that require the City to amend its 2014 budget.

Prior Year Projects Not Completed Until 2014

The following projects were budgeted in a previous year, but the project was not completed until 2014. Because appropriations expire at the end of the fiscal year, Council must reallocate budget dollars for this projects in the year completed.

GENERAL FUND

- | | |
|---|----------|
| • Office Furniture for new office - | \$3,309 |
| • Printers & Signature Pads (1 printer purchased in 2013) - | \$1,250 |
| • Fire System Feasibility Study - | \$75,000 |
| • Pavement Condition Assessment - | \$19,850 |
| • Perimeter Traffic Camera Connection - | \$25,000 |
| • Georgetown Trail Phase 6 Feasibility - | \$12,000 |
| • Conduit for Camera System - | \$74,267 |
| • GIS Technical Support Services - | \$4,000 |
| • Concept Sketches for Implementation Strategies - | \$25,250 |

Current Year Projects Not Budgeted but Previously Discussed/Approved

The following projects were not budgeted in 2013 when the 2014 budget was adopted. However, these projects have been discussed or approved by Council since the budget adoption.

GENERAL FUND

- | | |
|--|-----------|
| • Professional Services for City Manager Search (May) - | \$13,000 |
| • Court Failure to Appear Liability Reduction Project (July) - | \$25,000 |
| • Storm Damage Repairs & Maintenance (April) - | \$80,000 |
| • Public Works Repairs & Maintenance Outstanding Work Orders (July)- | \$150,000 |
| • Explorer Activity (revenue & expenditure) - | \$11,000 |
| • Adopt-a-Bench donation (revenue & expenditure) (April) - | \$34,000 |

E911 FUND

- | | |
|--|----------|
| • CAD to CAD Interface (LR Kimball) (June) - | \$25,000 |
|--|----------|

CAPITAL PROJECTS FUND

- Brook Run Surveillance Camera System (June) - \$22,750
- Chestnut Elementary School Pedestrian Safety (June) - \$40,000
- Kingsley Safe Routes to School Sidewalk & Improvements (August) - \$70,000
- Windwood Hollow fully ADA accessible playground (August) - \$65,000
- Resurfacing (October) \$175,000

STORMWATER FUNDS

- ProShot Concrete Contract (May) - \$97,100

Additions to Current Year Projects

The following projects were not budgeted in 2013 when the 2014 budget was adopted. They represent items that staff has become aware of as the year has progressed.

GENERAL FUND

- HOST Fund Setup (Transfer to Fund 330) - \$5,030,000

HOST FUND

- HOST Fund Setup (Transfer from Fund 100) - \$5,030,000

DEBT SERVICE/URA FUNDS

- Transfer Debt Service Budget to URA Fund (Principal & Interest) - \$1,314,088

Additionally, the 2014 HOST dollars exceeded appropriations by about \$2.596 million. The following projects were considered the most advantageous use of the surplus HOST dollars. The small different over the 2014 HOST will come from prior year HOST accumulated funds.

- Pernoshal Park - \$2,225,000
- Video Surveillance - \$150,000
- Play Structure at Georgetown Park Central Square - \$25,000
- Shade Structure at Georgetown Playground - \$75,000
- Construction funding for Mt. Vernon and Womack Rd. Pedestrian Crossing Improvements - \$150,000

Also, staff has identified a net surplus of \$296,835 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 first be used to cover the deficits in other projects (\$121,302) and the remainder of the projects be closed out and lapse into unassigned reserves.

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 ACTIONS

Staff recommends Council approve the resolution to amend the 2014 budget.

RESOLUTION 2014-10-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2014 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2014, AND ENDING DECEMBER 31, 2014, 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 2014.

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 2014, said budget being described below;

REVENUES	
SOURCE	PROPOSED BUDGET
General Fund (100) - Adopt-a-Bench donation	\$ 34,000
General Fund (100) - Explorers donations	11,000
General Fund (100) - Use of prior year reserves	880,676
Emergency 911 Fund (215) - Use of prior year reserves	25,000
HOST Fund (330) - Surplus HOST revenues	2,596,000
HOST Fund (330) - Transfer from General Fund	5,030,000
Capital Projects Fund (350) - Transfer from HOST Fund	2,596,000
Capital Projects Fund (350) - Transfer from General Fund	372,750
Stormwater Fund (560) - Use of prior year reserves	97,100
URA Fund (960) - Transfer from Debt Service Fund	1,314,088
TOTAL REVENUES	\$ 12,956,614

EXPENDITURES	
EXPENDITURE	PROPOSED BUDGET
General Fund Expenditures (Fund 100)	
City Manager search (1320)	\$ 13,000
Marketing Director's desk (1570)	3,309
Failure to Appear project (2650)	25,000
Printer/Signature Pads (2650)	1,250
Explorers supplies (3200)	11,000
Fire system feasibility study (3200)	75,000
Pavement condition assessment (4100)	19,850
Georgetown Trail Phase 6 feasibility study (4100)	12,000
Repairs & maintenance outstanding workorders (4200)	150,000
Storm damage repairs & maintenance (4200)	80,000
Perimeter Traffic Camera Connection (4200)	25,000
Adopt-a-Bench supplies (6200)	34,000
General Fund Transfer to Capital Projects Fund (4200)	350,000
General Fund Transfer to HOST Fund (4200)	5,030,000
General Fund Transfer to Capital Projects Fund (6200)	22,750
Conduit for camera system (6200)	74,267
GIS technical support services (7000)	4,000
Concept sketches for implementation strategies (7000)	25,250
E911 Expenditures (Fund 215)	25,000
HOST Transfer to Capital Projects Fund (Fund 330)	2,596,000
Capital Projects Expenditures (Fund 350)	2,968,750
Debt Service Fund Expenditures (Fund 405)	1,314,088
Stormwater Fund Expenses (Fund 560)	97,100
TOTAL EXPENDITURES	\$ 12,956,614

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 27^h day of October, 2014.

Approved:

Michael G. Davis, Mayor

Attest:

Sharon Lowery, City Clerk
Seal

Approved as to Form and Content

City Attorney