

MEMORANDUM

To: Mayor and City Council
From: Chris Pike, Finance Director
Date: March 23, 2015
Subject: **Resolutions to Amend the 2014 & 2015 Operating and Capital Budgets**

ITEM DESCRIPTION

Resolutions to Amend the 2014 & 2015 Operating and Capital Budgets.

BACKGROUND*Amendment to 2014 Budget*

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

- The Motor Vehicle and Hotel Excise Tax Funds exceeded the revenues budgeted causing a higher expense out of those funds \$343,000
- Police Department confiscated assets and utilized previously confiscated assets to acquire goods and services as provided by Georgia law \$14,186
- Renewal of warranties for Police Department laptops in lieu of replacement \$15,500
- Utilize prior year reserves to cover unexpected stormwater repair projects and associated supplies \$144,000
- The City received higher building permit revenue than originally anticipated and as a result paid higher amount to Clark Patterson Lee per the 70/30 split in the contract (revenue & expense) \$331,000
- Transfer prior year HOST reserves to new HOST Fund as required by the Department of Community Affairs \$5,030,000
- Transfer current year surplus HOST allocation from new HOST Fund as required by the Department of Community Affairs \$4,000,000

The following items relate to prior years' events that require amendment to properly reflect the budget as it relates to actual activity.

- Transfer private contribution for the Winters Chapel/Peeler Island Project that was reported in the General Fund while the actual expense was incurred in the Capital Projects Fund. (Transfer from Fund 100 to Fund 350) - \$30,000
- Transfer 2011 general fund allocation representing a private contribution for Dunwoody Village Parkway that has been received in the Capital Projects Fund. (Transfer from Fund 350 to Fund 100) - \$275,000

Amendment to 2015 Budget

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

- Carryover project – Fin & Admin-Final month of CHP for wellness program (paid in January) - \$2,000
- Carryover project – Fin & Admin-Professional services for assistance

#9.

(if needed) for RFP 15-01 -	\$5,000
• Carryover project – Fin & Admin-Professional services for AUP for Retirement plan review -	\$5,000
• Carryover project – Municipal Court-FTA project	\$25,000
• Carryover project – Public Works-Bicycle Friendly Assessment	\$5,000
• Carryover project – Community Development-Digitization of Plans	\$29,177
• Carryover project – Community Development-PCID Zoning District	\$77,945
• Carryover project – Community Development-Comprehensive Plan 5 year update (Phase I)	\$60,000
• Carryover project – Community Development-Concept sketches for implementation strategies-	\$34,602

The following items represent items that staff has become aware of as the year has progressed.

• Formula error in master budget spreadsheet (Police dues and fees)	\$10,000
• Formula error in master budget spreadsheet (Police small equipment)	\$11,375
• City Manager contract terms	\$5,000

ALTERNATIVES

Council may choose to deny the recommendation and leave the existing budgets in place. Council may also choose to accept any combination of the items. Not approving may result in negative comments from the Georgia Department of Audits and Accounts.

RECOMMENDED ACTIONS

Staff recommends Council approve the resolutions to amend the 2014 and 2015 budgets.

STATE OF GEORGIA
CITY OF DUNWOODY

RESOLUTION 2015-03-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**

RESOLUTION 2015-03-XX

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) - Building permit revenue	\$ 331,000
General Fund (100) - Prior year allocation returned	275,000
General Fund (100) - Reclassification of HOST Fund setup	5,030,000
General Fund (100) - Use of prior year reserves	45,500
Confiscated Assets (211 & 212) - Revenues	14,186
Hotel Motel Tax Fund (275) - Surplus hotel/motel tax revenues	326,000
Motor Vehicle Excise Tax Fund (280) - Surplus motor vehicle excise tax revenue	17,000
Capital Projects Fund (350) - Transfer from General Fund	30,000
Capital Projects Fund (350) - Transfer from HOST Fund	4,000,000
Stormwater Fund (560) - Use of prior year reserves	144,000
TOTAL REVENUES	\$ 10,212,686

EXPENDITURES

EXPENDITURE	PROPOSED BUDGET
General Fund Expenditures (Fund 100)	
Clark Patterson Lee 70/30 permit revenue split (7000)	\$ 331,000
PD laptop warranty renewals (1535)	15,500
Private contribution-Transfer to Capital Projects Fund (Fund 350)	30,000
Confiscated Assets Expenditures (Fund 211 & 212)	14,186
Hotel/Motel Tax Transfers to General Fund (Fund 275)	195,600
Hotel/Motel Tax Transfers to CVBD (Fund 275)	130,400
Motor Vehicle Excise Tax Transfers to General Fund (Fund 280)	17,000
HOST Surplus Transfer (Fund 330)	4,000,000
Capital Projects Expenditures (Fund 350)	5,335,000
Stormwater Fund Expenses (Fund 560)	144,000
TOTAL EXPENDITURES	\$ 10,212,686

**STATE OF GEORGIA
CITY OF DUNWOODY**

RESOLUTION 2015-03-XX

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 9th day of March, 2015.

Approved:

Michael G. Davis, Mayor

Attest:

Sharon Lowery, City Clerk
(Seal)

Approved as to Form and Content

City Attorney