

MEMORANDUM

To: Mayor and City Council

From: Chris Pike

Date: October 23, 2017

Subject: **Resolution approval of the 2018 Annual Operating and Capital Budgets**

ITEM DESCRIPTION

Resolution to approve the 2018 Annual Operating and Capital Budgets

BACKGROUND

As required by the City's Charter, the Mayor and City Manager distributed a proposed Fiscal Year 2018 Budget to the remaining six Councilmembers by September 1, 2016. On September 14th and 18th, the Budget Committee of Councilmembers Tallmadge, Deutsch and Thompson met during a public meeting to discuss the proposed budget. Based on the Mayor's request, issues upon which the Budget Committee reached a unanimous decision would become part (or be removed from) the proposed Budget. Issues on which the Budget Committee could not reach unanimous consensus would be forwarded to the full City Council for consideration.

Since the September 1st Proposed Budget was submitted, some changes have been made. However, the vast majority of the budget has remained static over the past month. The three areas updated include:

- Removal of \$500,000 for paving the parking lot at NDCAC
- Removal of \$250,000 for the Brook Run playground resurfacing
- Addition of \$850,000 for Winters Chapel Multiuse Trail

These changes leave \$46,439 not appropriated at this time. The amount would be applied at a later date to cover shortfalls or roll into fund reserves at the end of the year.

RECOMMENDED ACTION

Staff recommends adopting the proposed 2018 budget resolution.

RESOLUTION 2017-10-XX

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2018 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO SECTION 5.04 OF THE DUNWOODY CODE OF ORDINANCES, BEGINNING JANUARY 1, 2018, AND ENDING DECEMBER 31, 2018, 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 2018 Budget, and the Budget Message pursuant to Section 5.03(a) of the Code of Ordinances, 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 2018.

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 2018, said budget being described below;

Description	Budget
General Fund	\$ 24,160,800
E911 Fund	1,225,000
Hotel Excise Tax Fund	2,800,000
Vehicle Rental Excise Tax Fund	100,000
Grants Fund	418,607
Debt Service Fund	496,991
HOST Fund	5,252,000
Capital Projects Fund	5,429,393
Stormwater Fund	2,092,383

STATE OF GEORGIA
CITY OF DUNWOODY

GENERAL FUND BUDGET REVENUE

SOURCE	PROPOSED BUDGET
Taxes	\$ 19,799,000
Licenses and Permits	1,597,500
Charges for Services	517,300
Fines and Forfeitures	1,000,000
Investment Income	20,000
Contributions and Donations	5,000
Miscellaneous Revenue	242,000
Use of Prior Year Reserves	-
Other Financing Sources	980,000
TOTAL GENERAL FUND RECEIPTS	\$ 24,160,800

GENERAL FUND BUDGET EXPENDITURES

DEPARTMENT	PROPOSED BUDGET
City Council	\$ 279,579
City Manager	467,116
City Clerk	217,876
City Attorney	300,000
Finance & Administration	5,247,353
Municipal Court	609,312
Police	9,140,716
E911	175,000
Public Works	2,808,756
Parks	2,306,076
Community Development	2,024,514
Economic Development	288,064
Contingency	250,000
TOTAL GENERAL FUND EXPENDITURES	\$ 24,114,361
EXCESS TRANSFER TO FUND BALANCE	\$ 46,439

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 salary increase of 3.5%, including a cost-of-living adjustment to all eligible full-time employees effective April 1, 2018 if they meet certain standards; and

Section 4. That this budget fixes the number of established Dunwoody full-time equivalent positions at 90.7 and amends the Position Allocation and Compensation Chart, attached hereto and incorporated herein as Exhibit A, accordingly. This number may only be increased or decreased through approval of the Mayor and City Council; and

Section 5. That this budget amends the existing occupation tax schedule. A copy of the amended documents is attached hereto and incorporated herein as Exhibit B; and

STATE OF GEORGIA
CITY OF DUNWOODY

Section 6. 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.

Section 7. That any and all Resolutions or any part thereof in conflict with this Resolution are hereby repealed.

SO RESOLVED AND EFFECTIVE BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA this the 23rd day of October 2017.

Approved:

Denis L. Shortal, Mayor

Attest:

Sharon Lowery, City Clerk
Seal

Approved as to Form and Content

City Attorney



EXHIBIT A

POSITION ALLOCATION AND COMPENSATION CHART

Department/Title	Full Time	Elected Officials	Salary Range	
			Minimum	Maximum
General Government Mayor City Council		1 6	Set by Charter Set by Charter	Set by Charter Set by Charter
Office of the City Manager City Manager Assistant City Manager	1 1		Set by Council \$ 96,500	Set by Council \$ 144,800
Administrative Services City Clerk	1		\$ 74,600	\$ 112,100
Community Development Community Development Director	1		\$ 87,900	\$ 132,200
Economic Development Economic Development Director Business Retention Manager	1 0.7		\$ 85,100 \$ 36,600	\$ 128,000 \$ 55,000
Financial Services Finance Director	1		\$ 99,300	\$ 149,400
Human Resources Human Resources Director Human Resources Generalist	1 1		\$ 85,400 \$ 44,000	\$ 128,400 \$ 66,000
Municipal Court Court Clerk Deputy Municipal Court Clerk	1 3		\$ 55,700 \$ 37,100	\$ 83,700 \$ 55,800
Parks and Recreation Parks and Recreation Director	1		\$ 87,900	\$ 132,200
Public Safety Chief of Police Deputy Chief of Police Major Lieutenant Sergeant Police Officer Crime Analyst (non-sworn) Records Supervisor (non-sworn) Executive Assistant (non-sworn) Crime Scene Technician (non-sworn) Police Service Representative (non-sworn) Property & Evidence Technician (non-sworn) Prisoner Transport Officer (non-sworn)	1 1 2 4 9 45 1 1 1 1 6 2 2		\$ 99,300 \$ 80,400 \$ 67,100 \$ 58,100 \$ 52,800 \$ 43,200 \$ 42,100 \$ 42,000 \$ 41,300 \$ 37,500 \$ 33,500 \$ 33,000 \$ 27,400	\$ 149,400 \$ 121,000 \$ 100,600 \$ 87,400 \$ 79,400 \$ 64,800 \$ 63,300 \$ 63,000 \$ 62,100 \$ 56,400 \$ 50,300 \$ 49,600 \$ 41,200
Public Works Public Works Director	1		\$ 93,100	\$ 140,100

EXHIBIT B

Business Regulations and Licensing

Schedule of Rates

The base fee of \$125.00 is levied on all applications and renewals (except professional practitioners paying a flat fee) and is non-refundable.

The gross receipts fee of is levied on all applications and renewals (except professional practitioners paying a flat fee) on taxable revenues exceeding \$50,000.

The employee tax rate is for each employee (one employee minimum) and is calculated on a full-time equivalent basis.

The Professional Practitioners fee of \$400 is per practitioner working at business location. Please see FAQ's to view list of qualifying professional practitioners.

Fee class	Gross Receipts Rate	Employee Rate
1	\$0.00021	\$6.00
2	\$0.00035	\$8.00
3	\$0.00048	\$10.00
4	\$0.00062	\$12.00
5	\$0.00076	\$14.00
6	\$0.00090	\$16.00