

## **MEMORANDUM**

**To:** Mayor and City Council  
**From:** Chris Pike, Finance Director  
**Date:** March 26, 2018  
**Subject:** **Resolution to Amend the 2017 Operating and Capital Budgets**

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### **ITEM DESCRIPTION**

Resolution to Amend the 2017 Operating and Capital Budgets.

### **BACKGROUND**

During 2017, a few events have occurred that require the City to amend its 2017 budget. Primarily, this includes a surplus for 2017 revenues and the recommendation of the Budget Committee to appropriate those funds accordingly. Capital items affected are listed below and should be read along with Exhibit A of the budget resolution.

The following projects were not budgeted (or budgeted sufficiently) in 2016 when the 2017 budget was adopted. However, these projects have been discussed previously and/or approved by Council since the budget adoption.

### **CAPITAL PROJECTS FUND**

- 2018 Road Resurfacing – \$418,607
- Austin Elementary Partial Funding (originally pushed to 2019) – \$600,000
- Georgetown Gateway Partial Funding (grant matching funds) – \$2,000,000
- Tilly Mill Road Sidewalk- North Peachtree to Womack (originally push to 2019 to complete ROW acquisition) – \$500,000
- Crosswalk Improvements- Tilly Mill at Andover and Chamblee Dunwoody at Georgetown Park (Originally Budgeted Rapid Flashing Beacons only) – \$80,000
- Traffic Calming – \$50,000
- BRP Playground Resurfacing – \$250,000
- Great Lawn Project Partial Funding – \$500,000
- Renovation & Buildout North Shallowford – \$700,000

In addition to the capital projects shown above, this amendment will “clean up” our 2017 financial report to include adjustments and initial budgets for Hotel Tax Fund, Rental Car Tax Fund, Debt Service Fund, Police Confiscation Fund, Grants Funds, and the Development Authority Fund. These adjustments are shown in Exhibit B.

### **RECOMMENDED ACTIONS**

Staff recommends the Budget Committees proposal to approve the resolution amending the 2017 budget.

**RESOLUTION 2018-03-XX**

**A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2017 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2017, AND ENDING DECEMBER 31, 2017, 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 2017.

**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 2017, said budget being described in Exhibit A and Exhibit B;

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 26<sup>th</sup> day of March, 2018.

Approved:

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Denis L. Shortal, Mayor

Attest:

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Sharon Lowery, City Clerk  
Seal

Approved as to Form and Content

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City Attorney

**EXHIBIT A**

		2017			
		General Fund		Capital Projects Fund	
		Debit	Credit	Debit	Credit
100-0000.311100.00	Real Property Taxes		876,380		
100-0000.311300.00	Personal Property Tax		20,000		
100-0000.311310.00	Motor Vehicle		50,000		
100-0000.311340.00	Intangibles Tax		125,000		
100-0000.311700.00	Franchise Fees		64,000		
100-0000.314100.00	Hotel/Motel Tax		31,000		
100-0000.314200.00	Alcoholic Beverage Excise Tax		65,000		
100-0000.314400.00	MVR Excise Tax		8,753		
100-0000.314500.00	Energy Excise Tax		120,000		
100-0000.316200.00	Insurance Premiums Tax		425,000		
100-0000.321100.00	Alcoholic Beverage Licenses		45,000		
100-0000.322210.00	Planning & Zoning Fees		50,000		
100-0000.323100.00	Building Structures		2,914,000		
100-0000.344300.00	Streetlight Fees		28,000		
100-0000.351170.00	Court Fines		330,000		
100-0000.361000.00	Interest Revenues		30,000		
100-0000.391300.00	Surplus from 2017 Budget				
100-0000.392200.00	Property Sales Proceeds	622,146			
100-1110.523100.00	Council Liability Insurance		40,000		
100-1330.521200.00	Clerk Professional Services		20,000		
100-1511.521100.01	Accounting Position (budgeted hire 7-1-2018, change to 4-1-18)				
100-1530.521200.01	Legal Professional Services		100,000		
100-1565.521200.00	Finance - Facilities (Broker Compensation)				
100-1565.522200.00	Facilities R&M Carryover		210,000		
100-1565.531230.00	Finance - Facility Electricity		50,000		
100-1565.611000.00	City Hall Debt Sinking Fund (1/13 of Balloon)				
100-1570.521200.00	Marketing Professional Services		25,000		
100-1570.531100.00	Marketing Carryover (branding)		13,000		
100-3200.512100.00	DPD - Various		500,000		
100-3200.521200.00	Study to Optimize Radio Coverage (particularly in east near Gwinnett)				
100-3200.531600.00	DPD Carryover (small equipment)		50,000		
100-4200.522200.03	PW - Traffic Signal R&M		100,000		
100-6200.521200.00	Parks - Master Plan Suplus		375,620		
100-7000.521100.01	Comm Dev - Official/Admin Svcs	1,245,000			
100-9000.579000.00	Council Contingency		300,000		
330-0000.313300.00	HOST				
330-3200.611000.01	Transfers to Capital Projects Fund				
100-1565.611000.01	Transfers to Capital Projects Fund	700,000			
100-3200.611000.01	Transfers to Capital Projects Fund				
100-4200.611000.01	Transfers to Capital Projects Fund	3,648,607			
100-6200.611000.01	Transfers to Capital Projects Fund	750,000			
350-0000.391000.00	Transfers From General Fund				5,098,607
350-0000.391000.02	Transfers From HOST Fund				
350-1565.541300.00	Renovation & Buildout North Shallowford (Cost Unknown)			700,000	
350-3200.531600.00	Expand Video Surveillance System (estimate only)				
350-3200.531600.00	In-Car Camera System Replacement				
350-3200.542000.00	Radio Coverage improvements (completed based on study - cost unknown but estimated in \$500k to \$1mm & rest paid with SPLOST)				
350-4200.522200.00	2018 Road Resurfacing			418,607	
350-4200.541400.00	Austin Elementary Partial Funding (originally pushed to 2019)			600,000	
350-4200.541400.00	Georgetown Gateway Partial Funding (grant matching funds)			2,000,000	
350-4200.541400.00	Tilly Mill Road Sidewalk- North Peachtree to Womack (originally push to 2019 to complete ROW acquisition)			500,000	
350-4200.541400.00	Crosswalk Improvements- Tilly Mill at Andover and Chamblee Dunwoody at Georgetown Park (Originally Budgeted Rapid Flashing Beacons only)			80,000	
350-4200.541400.00	Traffic Calming			50,000	
350-6200.522200.00	BRP Playground Resurfacing			250,000	
350-6200.541100.00	Great Lawn Project Partial Funding			500,000	
		6,965,753	6,965,753	5,098,607	5,098,607

**EXHIBIT B**

275-0000.314100.00	Hotel/Motel Tax		51,845.00
275-0000.361000.00	Interest Revenue		17.00
275-1511.611000.00	Operating Transfers Out	31,124.00	
275-1511.612000.00	Transfers to Component Unit	20,738.00	
280-0000.314400.00	MV Rental Excise Tax		8,762.00
280-1511.611000.00	Transfers Out-100	8,762.00	
405-0000.391200.01	Transfers In-100		213,444.00
405-8000.582200.01	Lease Interest	213,444.00	
405-6200.612000.00	Transfers out - CU	56,328.00	
405-0000.391300.00	Residual Equity Transfer In		56,328.00
211-0000.351320.00	Cash Confiscation		5,500.00
211-0000.361000.00	Interest Revenue		60.00
211-3200.531600.00	Small Equipment	5,823.00	
211-0000.391300.00	Residual Equity Transfer		263.00
212-0000.351320.00	Cash Confiscation		7,416.00
212-0000.361000.00	Interest Revenue		89.00
212-3200.521300.00	Technical Services	546.00	
212-3200.531600.00	Small Equipment	1,607.00	
212-3200.523500.00	Travel	1,152.00	
212-3200.523700.00	Education & Training	4,200.00	
250-0000.331100.00	Federal Grants		804,657.00
250-0000.334100.00	State Grants		543,865.00
250-4000.500000.00	Public Works Expenditures	1,315,834.00	
250-3005.531600.17	FBI Grant-Small Equipment	26,765.00	
250-3004.531600.17	BVP-Small Equipment	5,923.00	
960-0000.361000.00	Interest Revenue		64.00
960-0000.391200.00	Transfers In-405		7,484.00
960-6200.612000.00	Transfers Out	7,540.00	
960-8960.581200.01	Lease Principal	8.00	