

To: Mayor and Council  
City of Dunwoody

From: J. Jay Vinicki  
Assistant City Manager

Linda Nabers  
Finance Director

Thru: Eric Linton  
City Manager

Date: 14 June 2021

Re: FY2021 Mid-Year Budget Amendment

This memo details staff recommendations concerning the 2021 Mid Year Budget Amendment to be voted on July 12. It is support documentation for the millage rate adoption process of the City that has public hearings June 14 and June 28 with approval on the latter day. All figures in this memo are current approximations and will be fine-tuned during the next month, but should be materially the same unless noted in further documents. In summary, the budget proposal does the following:

- Keeps the city millage rate the same at 2.740 mills. As a reminder, citizens with homesteaded properties are charged one full mill less than this amount; and for any eligible citizens that had an increase in their home's assessed value, they received an offsetting exemption making it so there was no tax increase for that homeowner.
- Uses drastically less fund balance than originally adopted in the 2021 General Fund budget. The original projected \$4.4 million use of General Fund fund balance for FY21 to balance the city budget has been reduced to only \$2.1 million, leaving a projected 7.73 months at the end of 2021.
- Increases projected revenue by \$3.5 million in the General Fund. Most of that increase is from very conservative revenue budgeting last fall. Even with that revenue increase, expenses are recommended to be increased by only \$1.0 million primarily restoring cuts made due to the pandemic.



- Restores SPLOST and Hotel Motel Capital Funds to a more realistic level based on current economic standards. In the end, sales tax came back to pre-COVID levels before the end of 2020. The CIP included in this budget takes that into account. Hotel/Motel taxes still have not come even close to pre-pandemic levels, but are higher than original assumptions, so the CIP also reflects that.

**Background**

The City was two and half months into FY2020 when the pandemic fully hit the area. The first action by Mayor and Council was a review of revenues to estimate what revenue sources would most likely be hit and by how much. Departments started holding back expenditures that evolved into midyear budget cuts. Those cuts and revenue projections were carried onto the 2021 budget. To see the trend, it progressed as follows:

General Fund (\$M)	FY20 Orig Bdgt	FY20 Fin Bdgt	FY20 Unaudit	FY21 Crnt Bdgt
Starting Unassigned FB	\$ 17.1	\$ 17.1	\$ 17.1	\$ 18.6
Taxes	\$ 19.9	\$ 16.3	\$ 20.3	\$ 16.4
Lic & Permits	\$ 1.6	\$ 1.4	\$ 1.6	\$ 1.4
Charges for Srvc	\$ 0.5	\$ 0.3	\$ 0.6	\$ 0.4
Fines & For	\$ 1.4	\$ 0.9	\$ 1.6	\$ 0.9
Investment Inc	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.2
Contributions	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Misc Rev	\$ 0.4	\$ 0.3	\$ 0.4	\$ 0.3
Other (Hot/Mot)	\$ 1.7	\$ 0.6	\$ 0.9	\$ 0.5
<b>Total Revenue</b>	<b>\$ 25.6</b>	<b>\$ 20.0</b>	<b>\$ 25.6</b>	<b>\$ 20.1</b>
Dept Bdgt	\$ 25.6	\$ 24.6	\$ 24.1	\$ 24.7
<b>Total Exp</b>	<b>\$ 25.6</b>	<b>\$ 24.6</b>	<b>\$ 24.1</b>	<b>\$ 24.7</b>
Ending Unassigned FB	\$ 17.1	\$ 12.6	\$ 18.6	\$ 14.1
Gain/(Use) FB	\$ (0.0)	\$ (4.5)	\$ 1.5	\$ (4.6)
Months Remain	8.02	6.15	9.27	6.83

As shown above, the City went from a proposed balanced budget at the beginning of FY 2020 to a budget using \$4.5 million of fund balance at midyear. The unaudited actuals, due to very conservative revenue assumptions and department under expenditures, actually ended with a surplus of \$1.5 million.

The FY21 budget was designed in the fall of 2020 and used very similar conservative revenue assumptions, creating an original budget using \$4.4 million of fund balance. Staff, now having a full year plus of pandemic related revenues to look at along with the stabilization of the economy, recommends increasing revenues to \$23.6 million and using only \$2.1 million of fund balance.

General Fund (\$M)	FY20 Orig Bdgt	FY20 Fin Bdgt	FY20 Unaudit	FY21 Crnt Bdgt	FY21 Revised
Starting Unassigned FB	\$ 17.1	\$ 17.1	\$ 17.1	\$ 18.6	\$ 18.6
Taxes	\$ 19.9	\$ 16.3	\$ 20.3	\$ 16.4	\$ 19.3
Lic & Permits	\$ 1.6	\$ 1.4	\$ 1.6	\$ 1.4	\$ 1.4
Charges for Srvcs	\$ 0.5	\$ 0.3	\$ 0.6	\$ 0.4	\$ 0.4
Fines & For	\$ 1.4	\$ 0.9	\$ 1.6	\$ 0.9	\$ 1.3
Investment Inc	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.2	\$ 0.1
Contributions	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Misc Rev	\$ 0.4	\$ 0.3	\$ 0.4	\$ 0.3	\$ 0.5
Other (Hot/Mot)	\$ 1.7	\$ 0.6	\$ 0.9	\$ 0.5	\$ 0.6
<b>Total Revenue</b>	<b>\$ 25.6</b>	<b>\$ 20.0</b>	<b>\$ 25.6</b>	<b>\$ 20.1</b>	<b>\$ 23.6</b>
Dept Bdgt	\$ 25.6	\$ 24.6	\$ 24.1	\$ 24.7	\$ 25.7
<b>Total Exp</b>	<b>\$ 25.6</b>	<b>\$ 24.6</b>	<b>\$ 24.1</b>	<b>\$ 24.7</b>	<b>\$ 25.7</b>
Ending Unassigned FB	\$ 17.1	\$ 12.6	\$ 18.6	\$ 14.1	\$ 16.6
Gain/(Use) FB	\$ (0.0)	\$ (4.5)	\$ 1.5	\$ (4.6)	\$ (2.1)
Months Remain	8.02	6.15	9.27	6.83	7.73

### Changes in General Fund Expenditures

Departmental staff reviewed their operating budgets specifically with a focus on cuts done in midyear 2020 and with the original 2021 budget. Those department reviews were then examined by financial staff and the following recommendations to changes in General Fund operating have been made:

- \$337,938 in Parks to restore the reductions made originally expected with the opening of Brook Run Park and other facilities.
- \$158,000 in Public Works to restore infrastructure maintenance budgets and provide matching funds for a Georgia DOT safety grant that was recently awarded.
- \$117,018 in the City Hall sinking fund. This establishes the 2020 and 2021 payment and will be back to one payment next year.
- \$97,614 in Police for restoring various operating cuts during the budget process.
- \$60,000 in Parks to hire part-time staff due to the increase in workload through the park system.
- \$53,250 in Information Technology to add a GIS Technician that was proposed in the new operating contract but reduced during budgeting.
- \$47,252 in Public Works to add a half-time Field Service Representative that was proposed in the new operating contract but reduced during budgeting, while also making it full time. The future annual cost would be \$94,505.
- \$30,000 in Public Works to add to their existing \$66,000 for tree services, cost through May has been \$61,000. The reduction came during the budgeting process.
- \$25,340 in Economic Development to handle the increase in cost for making the Business Retention Manager full-time for the remainder of the year. This cost is in the General Fund but paid for by using CARES II funding.
- \$25,000 in Finance to cover reductions of general operating expenses
- \$20,000 in Community Development for maintenance on property that the Municipal Court authorizes the City to maintain temporarily.
- \$15,000 in Human Resources for restoring operating expenses related to employees on site and wellness programs.
- \$15,000 in Facilities for restoration of pandemic related reductions.
- \$12,000 in Communications to restore advertising efforts reduced due to the pandemic.
- \$5,300 in City Council to restore training that will now be in person.

### Changes in SPLOST

SPLOST revenues, when the pandemic began, were considered to be the second most vulnerable revenue source of the City after hotel / motel taxes. That being said, Mayor and Council prudently dropped sales tax projections by 20% for the full five year CIP.

With sales tax making a full recovery, staff recommends upping each annual projection by \$1,234,000, slightly below current collection rates. Given guidance by the Transportation Working Group, the following recommendations for changes are below. For reference, the original CIP and revised CIP follow at the end of this memo.

- Two projects in FY21 were increased \$300,000 due to projected higher construction costs. (Winters Chapel Multi-Use, now \$500,000 and Oakpoint Sidewalk, now \$550,000.)
- To use the additional funding available in FY2021, several smaller sidewalk related projects were added which could be completed in the near future. See the revised list at the end of the memo for all projects and amounts. All funding changes and additions are highlighted.
- For future years, Chamblee Dunwoody Rd at Peeler N/ Shallowford was programmed in from FY22 to FY24 at \$4.05 million. This addition was directly from the guidance of the Capital Working Group and in anticipation of the new elementary school on Chamblee Dunwoody Road.
- \$85,000 was dedicated to replacement of AEDs in city patrol vehicles and additional capital funding was added to regular police vehicle replacement.

### Changes in Hotel/Motel

Hotel / Motel tax revenue, of which some is dedicated to capital, was the hardest hit revenue source for the City. While there has been some improvement, city staff cannot recommend anything other than a very conservative estimate for the full CIP.

With that being said, the actions for the Hotel / Motel fund are described below. For reference, the original CIP and revised CIP follow at the end of this memo.

- The main adjustment on this schedule is for presentation purposes only. The CIP is still in its first year and this schedule reflects all available fund balance which had already been appropriated for Phase I of Ashford Dunwoody Trail. This is not a new phase or funding.
- When the next CIP is rolled out in the Mayor's fall budget proposal, the previously funded projects that are still active will show in the first column, so the full picture is presented.
- Also, no undesignated funding is budgeted in this version.

### Next Step

There will be two more public hearings on June 28 associated with the millage rate. It will also be adopted that night. The Mayor and Council will review this budget between today and its adoption on July 12.



Original SPLOST CIP

City of Dunwoody							
SPLOST Fund - 320							
Budget FY 2021 to FY 2025							
<b>Revenue:</b>							
Type	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total	
SPLOST Revenues	5,066,000	5,252,000	5,352,000	5,405,000	5,459,000	26,534,000	
Interest Revenue	1,000	-	-	-	-	1,000	
Fund Balance	2,472,625	-	-	-	-	2,472,625	
<b>Total</b>	<b>7,539,625</b>	<b>5,252,000</b>	<b>5,352,000</b>	<b>5,405,000</b>	<b>5,459,000</b>	<b>29,007,625</b>	
<b>Expenditures:</b>							
<b>Transportation Improvement Projects:</b>							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
<b>Resurfacing:</b>							
SP1-1801	Road Resurfacing SPLOST	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	13,750,000
<b>Pedestrian Improvements:</b>							
SP1-1814	Mt Vernon Road Corridor	200,000	-	-	-	1,000,000	1,200,000
SP1-1815	Mt Vernon Place Sidewalks	200,000	-	-	-	-	200,000
SP1-1816	Winters Chapel Multi-Use	300,000	-	-	-	500,000	800,000
	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	-	-	-	-	100,000
	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	200,000	200,000	1,000,000	-	-	1,400,000
	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limt on Dun. Rd.	450,000	-	-	-	-	450,000
	Perimeter Center East NB @ P.C. Ext. - sidewalk	50,000	-	-	-	-	50,000
	Vermack Rd- Vanderlyn to Womack ADA Improvements	200,000	-	-	-	-	200,000
	Olde Village Run - sidewalk	500,000	-	-	-	-	500,000
	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	250,000	-	-	-	-	250,000
	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	150,000	82,000	282,000	818,000	-	1,332,000
	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	150,000	-	-	-	-	150,000
	Dunwoody Elementary School Path to Village North Court	100,000	-	-	117,000	389,000	606,000
	Dun. Park Gap at Dun. Park North	-	-	-	200,000	-	200,000
	N. Shallowford Rd- 4646 C.D. to Peachford	-	-	-	-	300,000	300,000
<b>Intersections:</b>							
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	300,000	-	-	-	-	300,000
	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild	300,000	-	-	-	-	300,000
	Chamblee Dunwoody Road at Womack Road	200,000	1,700,000	-	-	-	1,900,000
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	-	-	800,000	1,000,000	-	1,800,000
<b>Corridor Projects:</b>							
	Chamblee Dunwoody Corridor-Dunwoody Village	450,000	-	-	-	-	450,000
<b>Total Transportation Improvement Projects:</b>		<b>6,850,000</b>	<b>4,732,000</b>	<b>4,832,000</b>	<b>4,885,000</b>	<b>4,939,000</b>	<b>26,238,000</b>
<b>Public Safety Facilities and Related Capital Equipment Projects:</b>							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP2-1801	Police Vehicles	489,625	300,000	300,000	300,000	300,000	1,689,625
SP2-1806	Computer Replacements	-	20,000	20,000	20,000	20,000	80,000
<b>Total Public Safety Facilities and Related Capital Equipment Projects:</b>		<b>489,625</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>1,769,625</b>
<b>Repairs of Capital Outlay Projects:</b>							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP3-1801	Facilities Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
SP7-1801	Parks Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total Repairs of Capital Outlay Projects:</b>		<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>
<b>Total Expenditures Budget</b>		<b>7,539,625</b>	<b>5,252,000</b>	<b>5,352,000</b>	<b>5,405,000</b>	<b>5,459,000</b>	<b>29,007,625</b>
<b>Difference</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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### Revised SPLOST CIP

City of Dunwoody							
SPLOST Fund - 320							
Budget FY 2021 to FY 2025							
<b>Revenue:</b>							
	Type	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
	SPLOST Revenues	6,300,000	6,486,000	6,586,000	6,651,000	6,717,000	32,740,000
	Interest Revenue	1,000	-	-	-	-	1,000
	Fund Balance	2,472,625	-	-	-	-	2,472,625
	<b>Total</b>	<b>8,773,625</b>	<b>6,486,000</b>	<b>6,586,000</b>	<b>6,651,000</b>	<b>6,717,000</b>	<b>35,213,625</b>
<b>Expenditures:</b>							
<b>Transportation Improvement Projects:</b>							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
<b>Resurfacing:</b>							
SP1-1801	Road Resurfacing SPLOST	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	13,750,000
<b>Pedestrian Improvements:</b>							
SP1-1814	Mt Vernon Road Corridor	200,000	-	-	-	-	200,000
SP1-1815	Mt Vernon Place Sidewalks	200,000	-	-	-	-	200,000
SP1-1816	Winters Chapel Multi-Use	500,000	-	-	-	-	500,000
	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	-	-	-	-	100,000
	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	200,000	200,000	-	1,000,000	-	1,400,000
	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limt on Dun. Rd.	550,000	-	-	-	-	550,000
	Perimeter Center East NB @ P.C. Ext. - sidewalk	50,000	-	-	-	-	50,000
	Vermack Rd- Vanderlyn to Womack ADA Improvements	200,000	-	-	-	-	200,000
	Olde Village Run - sidewalk	500,000	-	-	-	-	500,000
	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	250,000	-	-	-	-	250,000
	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	150,000	-	-	100,000	1,050,000	1,300,000
	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	150,000	-	-	-	600,000	750,000
	Dunwoody Elementary School Path to Village North Court	100,000	-	-	-	-	100,000
	Dun. Park Gap at Dun. Park North	200,000	-	-	-	-	200,000
TBD	N. Shallowford Rd Path	200,000	-	191,000	200,000	-	591,000
TBD	Old Spring House Lane Path- Chamblee Dunwoody to Georgetown Sq	300,000	-	-	-	-	300,000
TBD	Ridgeview Rd South Sidewalk Gap	-	100,000	-	-	-	100,000
TBD	Happy Hollow Rd Sidewalk	149,000	-	-	-	-	149,000
TBD	Womack Rd Sidewalk- Cambridge to Vermack	-	100,000	-	-	-	100,000
TBD	Vermack Rd Sidewalk- Womack to Parliament Way	-	600,000	-	-	-	600,000
TBD	Ridgeview Rd North Sidewalk Gap	-	245,000	-	-	-	245,000
TBD	Kellogg Circle Sidewalk Gap	-	-	150,000	-	-	150,000
TBD	Chamblee Dunwoody Bridge Path	-	-	750,000	-	-	750,000
<b>Intersections:</b>							
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	300,000	-	-	-	-	300,000
	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild	300,000	-	-	-	-	300,000
	Chamblee Dunwoody Road at Womack Road	200,000	1,700,000	-	-	-	1,900,000
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	-	-	-	-	1,800,000	1,800,000
TBD	Chamblee Dunwoody Rd at Peeler/N. Shallowford	-	100,000	2,000,000	1,950,000	-	4,050,000
<b>Corridor Projects:</b>							
	Chamblee Dunwoody Corridor-Dunwoody Village	450,000	-	-	-	-	450,000
<b>Total Transportation Improvement Projects:</b>		<b>7,999,000</b>	<b>5,795,000</b>	<b>5,841,000</b>	<b>6,000,000</b>	<b>6,200,000</b>	<b>31,835,000</b>
<b>Public Safety Facilities and Related Capital Equipment Projects:</b>							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP2-1801	Police Vehicles	489,625	471,000	525,000	431,000	297,000	2,213,625
SP2-1806	Computer Replacements	-	20,000	20,000	20,000	20,000	80,000
TBD	AED Replacement in Police Vehicles	85,000	-	-	-	-	85,000
<b>Total Public Safety Facilities and Related Capital Equipment Projects:</b>		<b>574,625</b>	<b>491,000</b>	<b>545,000</b>	<b>451,000</b>	<b>317,000</b>	<b>2,378,625</b>
<b>Repairs of Capital Outlay Projects:</b>							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP3-1801	Facilities Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
SP7-1801	Parks Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total Repairs of Capital Outlay Projects:</b>		<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>
<b>Total Expenditures Budget</b>		<b>8,773,625</b>	<b>6,486,000</b>	<b>6,586,000</b>	<b>6,651,000</b>	<b>6,717,000</b>	<b>35,213,625</b>
<b>Difference</b>		-	-	-	-	-	-



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Original Hotel / Motel CIP

City of Dunwoody							
Hotel Motel Fund - Capital Projects Budget - 275							
Budget FY 2021 to FY 2025							
<b>Revenue:</b>							
	<b>Type</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
	Hotel/Motel Tax	213,750	250,000	250,000	250,000	250,000	1,213,750
	Interest Revenue	-	-	-	-	-	-
	Fund Balance	286,250	312,930	-	-	-	599,180
	<b>Total</b>	<b>500,000</b>	<b>562,930</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,812,930</b>
<b>Expenditures:</b>							
	<b>Proj #</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
	<b>Project</b>						
<b>Public Works:</b>							
P1C	Ash Dun Multi-Use Path P2	250,000	215,000	-	-	-	465,000
P1D	Path Connection to Central Parkway	250,000	175,000	-	-	-	425,000
	Undesignated	-	-	250,000	250,000	250,000	750,000
<b>Subtotal - Public Works:</b>		<b>500,000</b>	<b>390,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,640,000</b>
<b>Parks:</b>							
	Undesignated	-	172,930	-	-	-	172,930
<b>Subtotal - Parks:</b>		<b>-</b>	<b>172,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,930</b>
<b>Total Expenditures Budget</b>		<b>500,000</b>	<b>562,930</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,812,930</b>
<b>Difference</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





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### Revised Hotel / Motel CIP

City of Dunwoody							
Hotel Motel Fund - Capital Projects Budget - 275							
Budget FY 2021 to FY 2025							
<b>Revenue:</b>							
Type	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	
Hotel/Motel Tax	275,000	275,000	275,000	275,000	275,000	1,375,000	
Interest Revenue	-	-	-	-	-	-	
Fund Balance	1,364,625	-	-	-	-	1,364,625	
<b>Total</b>	<b>1,639,625</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>2,739,625</b>	
<b>Expenditures:</b>							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
<b>Public Works:</b>							
	Ash Dun Multi-Use Path P1	603,125	-	-	-	-	603,125
P1C	Ash Dun Multi-Use Path P2	556,500	100,000	275,000	275,000	275,000	1,481,500
P1D	Path Connection to Central Parkway	250,000	175,000	-	-	-	425,000
	Undesignated	-	-	-	-	-	-
<b>Subtotal - Public Works:</b>		<b>1,409,625</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>2,509,625</b>
<b>Parks:</b>							
	Water Feature	130,000	-	-	-	-	130,000
	PCE Design Work	100,000	-	-	-	-	100,000
<b>Subtotal - Parks:</b>		<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230,000</b>
<b>Total Expenditures Budget</b>		<b>1,639,625</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>2,739,625</b>

**RESOLUTION 2021-06-XX**

**A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2021 FOR THE GENERAL, HOTEL/MOTEL AND SPLOST FUNDS, OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2021, AND ENDING DECEMBER 31, 2021, 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 the General, Hotel Motel and SPLOST 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,** the fund 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 2021.

**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 amends the budget for the Fiscal Year 2021, said budget amendments being described below in Exhibit A, B and C;

Section 2. That any increase or decrease in appropriations of the General, Hotel Motel and SPLOST funds for any department; 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 14th day of June, 2021.

Approved:

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Lynn P. Deutsch, 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

City of Dunwoody Fiscal Year 2021 Mid-Year Budget Amendment General Fund (100)
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	Approved 2021 Budget	2021 Amended Budget	Mid-Year Change	Mid-Year 2021 Budget
<b>Unassigned Fund Balance January 1st</b>	18,630,901	18,630,901		18,630,901
Taxes	16,437,710	16,437,710	2,891,290	19,329,000
Licenses & Permits	1,385,000	1,385,000	(3,000)	1,382,000
Charges for Services	377,600	377,600	33,000	410,600
Fines & Forfeitures	947,000	947,000	353,000	1,300,000
Investment Income	180,000	180,000	(100,000)	80,000
Contributions & Donations	5,000	5,000	0	5,000
Miscellaneous	314,000	314,000	210,000	524,000
Other Financing Sources	478,500	478,500	136,500	615,000
<b>Total Revenue</b>	<b>20,124,810</b>	<b>20,124,810</b>	<b>3,520,790</b>	<b>23,645,600</b>
City Council	314,710	314,747	5,300	320,047
City Manager	530,155	530,459		530,459
City Clerk	282,960	283,010		283,010
Facilities	418,652	421,152	15,000	436,152
Finance & Administration	1,963,946	1,964,087	25,000	1,989,087
Legal	420,000	420,000		420,000
Information Technology	1,888,359	1,936,774	53,250	1,990,024
Human Resources	368,788	368,865	15,000	383,865
Communications	428,050	428,117	12,000	440,117
Municipal Court	616,660	616,748		616,748
Police	9,192,515	9,258,664	97,614	9,356,278
Public Works	2,449,030	2,449,160	235,252	2,684,412
Parks & Recreation	2,958,930	2,959,036	397,938	3,356,974
Community Development	1,676,165	1,708,603	20,000	1,728,603
Economic Development	311,995	312,157	25,340	337,497
Debt Service	606,495	606,495	117,018	723,513
Contingency	100,000	100,000		100,000
<b>Total Expenses</b>	<b>24,527,410</b>	<b>24,678,074</b>	<b>1,018,712</b>	<b>25,696,786</b>
<b>Unassigned Fund Balance December 31</b>	<b>14,228,301</b>	<b>14,077,637</b>		<b>16,579,715</b>
Months Fund Balance End	6.96	6.84		7.73
Gain/(Use) of Fund Balance	(4,402,600)	(4,553,264)	2,502,078	(2,051,186)
Four Month Reserve	8,175,803	8,226,025		8,565,595
Six Month Reserve	12,263,705	12,339,037		12,848,393

## EXHIBIT B

City of Dunwoody Fiscal Year 2021 Mid-Year Budget Amendment Hotel Motel Fund (275)
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	Approved 2021 Budget	2021 Amended Budget	Mid-Year Change	Mid-Year 2021 Budget
Starting Fund Balance January 1st	1,364,625	1,364,625	1,364,625	1,364,625
Taxes	1,140,000	1,140,000	326,667	1,466,667
<b>Total Revenue</b>	<b>1,140,000</b>	<b>1,140,000</b>	<b>326,667</b>	<b>1,466,667</b>
Public Works	500,000	500,000	909,625	1,409,625
Parks & Recreation		100,000	130,000	230,000
Transfer Out to General Fund	427,500	427,500	122,500	550,000
Transfer Out to Component Unit	498,750	498,750	142,917	641,667
<b>Total Expenses</b>	<b>1,426,250</b>	<b>1,526,250</b>	<b>1,305,042</b>	<b>2,831,292</b>
<b>Ending Fund Balance December 31</b>	<b>1,078,375</b>	<b>978,375</b>	<b>0</b>	<b>0</b>
Gain/(Use) of Fund Balance	286,250	386,250	672,500	2,831,292

## EXHIBIT C

City of Dunwoody Fiscal Year 2021 Mid-Year Budget Amendment SPLOST Fund (320)
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	Approved 2021 Budget	Mid-Year Change	Mid-Year 2021 Budget
Starting Fund Balance Jaunary 1st	5,853,071	5,853,071	5,853,071
Taxes	5,066,000	1,234,000	6,300,000
Investment Income	1,000		1,000
<b>Total Revenue</b>	<b>5,067,000</b>	<b>1,234,000</b>	<b>6,301,000</b>
Facilities	100,000		100,000
Police	489,625	85,000	574,625
Public Works	6,850,000	1,149,000	7,999,000
Parks & Recreation	100,000		100,000
<b>Total Expenses</b>	<b>7,539,625</b>	<b>1,234,000</b>	<b>8,773,625</b>
<b>Ending Fund Balance December 31</b>	<b>5,853,071</b>	<b>5,853,071</b>	<b>0</b>
Use of Fund Balance	2,472,625	2,472,625	3,380,446