



4800 Ashford Dunwoody Road
Dunwoody, Georgia 30338
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MEMORANDUM

To: Mayor and City Council
From: Linda Nabers, Finance Director
Date: September 13, 2021
Subject: Resolution to Amend 2021 Operating Budgets

ITEM DESCRIPTION

Resolution to Amend the 2021 Operating Budgets.

BACKGROUND

The following budget amendment will ensure that the State Confiscated, American Rescue, Grants, Motor Vehicle, Capital Project, Debt Service and Court funds are in compliance with Georgia State Law Section 36-81-3. Please see Exhibit A for the details of the Adjustments. This includes Revenues and Expenditures.

The City has received supplemental revenue and will book related expenditures for these funds. This covers most all funds except the Motor Vehicle Funds and the Debt Service funds where in the Mid-year budget amendment for the General Fund the City recognized the increase in the revenue and to the sinking fund for the balloon payment due at a future date. The Capital Projects fund amendment is for expenditures previously approved by the Mayor and Council for the use of the Flock equipment. The Court funds should have been budgeted in the custodial fund for the receipt of all court funds. The funds will then be disbursed to the General Fund, State Agency Funds and the payment of the bonds when adjudicated.

RECOMMENDED ACTIONS

Staff recommends the approval of the resolution amending the 2021 budgets, as presented.

RESOLUTION 2021-09-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2021 FOR THE STATE CONFISCATED, AMERICAN RESCUE, GRANTS, MOTOR VEHICLE, CAPITAL PROJECTS, DEBT SERVICE AND COURT 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 State Confiscated, American Rescue, Grants, Motor Vehicle, Capital Projects, Debt Service and Court 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;

Section 2. That any increase or decrease in appropriations of the State Confiscated, American Rescue, Grants, Motor Vehicle, Capital Projects, Debt Service and Court 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 13th day of September, 2021.

Approved:

Lynn P. Deutsch, Mayor

Attest:

Sharon Lowery, City Clerk
Seal

Approved as to Form and Content

City Attorney

City of Dunwoody**EXHIBIT A**

Fiscal Year 2021 Budget Amendments - State Confiscated, American Rescue, Grants, Motor Vehicle, Capital Projects,
Debt Service and Court Funds

FUND	Department	Account	Account Name	Proposed Budget Change
SOURCE - Revenue				
State Confiscated (212)	Revenue	351320.00	Cash Confiscation	(\$15,400)
Total SOURCE - Revenue				(\$15,400)
USE - Expenditure				
State Confiscated (212)	3200 - Public Safety	522200.01	R & M - Software	500
State Confiscated (212)	3200 - Public Safety	523700.00	Education & Training	14,900
Total USE - Expenditure				15,400
SOURCE - Revenue				
American Rescue (230)	Revenue	351320.00	Grant Revenue - ARPA	(\$9,215,662)
Total SOURCE - Revenue				(\$9,215,662)
USE - Expenditure				
American Rescue (230)	Revenue Replacement 6200 - Parks and	522200.01	Revenue Replacement	
American Rescue (230)	Recreation	523700.00	Perimeter Center East Park	
Total USE - Expenditure				-
SOURCE - Revenue				
Grants Fund (250)	3001 - Public Safety	331100.15	HIDTA Fed Op	(\$21,570)
Grants Fund (250)	4001 - Public Works	334100.15	LMIG	(\$1,322)
Grants Fund (250)	4001 - Public Works	334100.19	LMIG - Supplement	(\$150,000)
Grants Fund (250)	4004 - Public Works	334301.14	Dunwoody ITS	(\$9,341)
Grants Fund (250)	Fund Balance for K-9	399999	Fund Balance	(\$10,382)
Total SOURCE - Revenue				(\$192,615)
USE - Expenditure				
Grants Fund (250)	3001 - Public Safety	511300.15	HIDTA - Overtime Vehicle Repairs and	6,570
Grants Fund (250)	3001 - Public Safety	522200.15	Maintenance	15,000
Grants Fund (250)	3005 - Public Safety	531613.17	Canine K-9 Expenses	10,382
Grants Fund (250)	4001 - Public Works	522200.15	Repairs and Maintenance	1,322
Grants Fund (250)	4001 - Public Works	522200.19	Repairs and Maintenance	150,000
Grants Fund (250)	4004 - Public Works	541403.14	Dunwoody ITS	9,341
Total USE - Expenditure				192,615

SOURCE - RevenueMotor Vehicle Fund
(280)

Revenue	314400.00	Motor Vehicle	(\$14,000)
Total SOURCE - Revenue			(\$14,000)

USE - ExpenditureMotor Vehicle Fund
(280)

1511 - Transfer Out	611000.02	Transfer out to General Fund	14,000
Total USE - Expenditure			\$14,000

SOURCE - RevenueCapital Project Fund
(350)

Fund Balance	399999.99	Fund Balance	(\$16,000)
Total SOURCE - Revenue			(\$16,000)

USE - ExpenditureCapital Project Fund
(350)

3200 - Public Safety	522300.00	Rentals - Flock	16,000
Total USE - Expenditure			\$16,000

SOURCE - Revenue

Debt Service (405)

Transfer In from General Fund	391200.09	Transfer In from General Fund	(\$117,018)
Total SOURCE - Revenue			(\$117,018)

USE - Expenditure

Debt Service (405)

Total USE - Expenditure			Sinking for Debt Service Balloon	\$0
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SOURCE - Revenue

Court Fund (745)

2650 - Court	351170.00	Fines and Fees	(\$1,991,000)
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Court Fund (745)

Fund Balance - Net Position	399999	Fund Balance - clean up	(\$60,000)
Total SOURCE - Revenue			(\$2,051,000)

USE - Expenditure

Court Fund (745)

2650 - Court	571000.00	Payments to the General Fund	1,300,000
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Court Fund (745)

2650 - Court	572000.00	Payments to State Agencies	\$601,000
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Court Fund (745)

2650 - Court	573000.00	Jail Bond Payments	150,000
Total USE - Expenditure			2,051,000