

To: Mayor and Members of
Dunwoody City Council

From: Linda Nabers, Finance Director
Richard Platto, Assistant Finance Director

Re: Fiscal Year December 31, 2021 Budget Amendment

Date: February 14, 2022

Action

Approval of the Resolution to authorize the mayor, city manager, or designee to execute all documents necessary to Amend the Fiscal Year December 31, 2021 Budget.

Summary

Budget Adjustments for the General Fund were for the purchase of the Vermack Properties and the loan that accompanied the purchase; with prior Council approval, the Parks Department sodded and put in an irrigation project for the site at the old Austin Road School in the amount of \$239,720 (capitalized portion of this project); the Community Development Department collected revenue for the High Street project in October 2021. Our Municipal agreement requires the City to pay 65% of the revenues to our Collaborative partner. The City also collected more Hotel Motel funds than expected. The difference will be distributed to the General Fund, Discover Dunwoody and a percentage will stay in that fund.

Adjustments for noting in the Grants Fund were from Georgia Municipal Association for safety items in the amount of \$10,000. The City used these funds to purchase AED equipment. In July 2021, the Criminal Justice Coordinating Council awarded the City \$35,243 for the purchase of Training equipment. The First Responder's Grant in the amount of \$57,056 for each certified officer to receive \$1,000 as a pass through from the State. The Georgetown Gateway where the funds are spent and then reimbursed through GDOT. The City uses Lewallen as the contractor and will receive \$370,719, or 80%, as reimbursement for the expenses.

Adjustments in the other funds are for revenues received in excess of original budgeted estimates. Conservative estimates were used in all cases as the pandemic continues. The Debt Service fund adjustment is for the monies refunded at closing that must be used for Debt Service payments; the amount was \$20,622 and will be used according to provisions.

Recommendation

Staff recommends approval of the Fiscal Year 2021 Budget Amendments.

RESOLUTION 2022-02-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2021 FOR THE GENERAL, STATE CONFISCATED, GRANT, HOTEL/MOTEL, MOTOR VEHICLE, SPLOST AND DEBT SERVICE 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, State Confiscated, Grant, Hotel Motel, Motor Vehicle, SPLOST and Debt Service 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 General, State Confiscated, Grant, Hotel Motel, Motor Vehicle, SPLOST and Debt Service 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 February, 2022.

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 - General Fund, State Confiscated, Grant, Hotel Motel, Motor Vehicle, SPLOST and Debt Service	

FUND	Department	Account	Account Name	Proposed Budget Change
SOURCE - Revenue				
General Fund (100)	Transfer In from Hotel Motel	391200.06	Transfer In from Hotel Motel	(662,613)
General Fund (100)	Transfer In from Motor Vehicle	391200.04	Transfer In from Motor Vehicle	(29,300)
General Fund (100)	Building Structures & Equipment	323100.00	Building Structures & Equipment	(\$612,714)
General Fund (100)	Proceeds from Capital Lease - GMA	393500.01	Proceeds from Capital Lease - GMA	(\$5,743,220)
Total SOURCE - Revenue				(7,047,847)
USE - Expenditure				
General Fund (100)	6200 - Parks and Recreation	541100.00	Land - Sites	5,456,500
General Fund (100)	6200 - Parks and Recreation	541200.00	Site Improvements	239,720
General Fund (100)	6200 - Parks and Recreation	541300.00	Buildings	213,500
General Fund (100)	6200 - Parks and Recreation	584000.00	Issuance Costs	86,700
General Fund (100)	7000 - Community Development	521100.01	Official / Admin Services	1,030,805
General Fund (100)	9000 - Debt Service	611405.00	Transfer Out - Debt Service	20,622
Total USE - Expenditure				7,047,847
State Confiscated (212)	3200 - Police	351320.00	Cash Confiscation	(\$10,000)
Total SOURCE - Revenue				(\$10,000)
State Confiscated (212)	3200 - Police	522200.01	R&M - Software	2,000
State Confiscated (212)	3200 - Police	531600.00	Small Equipment	8,000
Total USE - Expenditure				10,000
Grant Fund (250)	3001 - Police	331100.15	HIDTA - Overtime	(\$10,885)
Grant Fund (250)	3003 - Police	336000.15	AED - GMA Safety Grant	(\$10,000)
Grant Fund (250)	3007 - Police	334110.21	CJCC Training	(\$35,243)
Grant Fund (250)	3008 - Police	334110.21	First Responders Grant	(\$57,055)
Grant Fund (250)	4002 - Public Works	331300.21	Georgetown Gateway	(\$370,719)
Grant Fund (250)	4008 - Public Works	331304.17	Chamblee Dunwoody Road Village	(\$21,218)
Total SOURCE - Revenue				(\$505,120)
Grant Fund (250)	3001 - Police	511300.15	HIDTA - Overtime	10,885
Grant Fund (250)	3003 - Police	531610.15	AED - GMA Safety Grant	10,000
Grant Fund (250)	3007 - Police	523700.21	CJCC Training	35,243
Grant Fund (250)	3008 - Police	511100.21	First Responders Grant	\$57,055
Grant Fund (250)	4002 - Public Works	541400.21	Georgetown Gateway	\$370,719
Grant Fund (250)	4008 - Public Works	541407.17	Chamblee Dunwoody Road Village	\$21,218
Total USE - Expenditure				505,120
Hotel / Motel (275)	Hotel Tax Revenue	314100.00	Hotel Tax Revenue	(\$1,235,658)
Hotel / Motel (275)	Hotel Tax Revenue	314100.01	Short Term Vacation Rental	(\$200,000)
Total SOURCE - Revenue				(\$1,435,658)
Hotel / Motel (275)	1511 - Transfer Out to General Fund	611000.02	General Fund	662,613
Hotel / Motel (275)	1511 - Transfer Out to Component Unit	612000.00	Component Unit	773,045
Total USE - Expenditure				1,435,658
Motor Vehicle Fund (280)	Motor Vehicle Tax Revenue	314400.00	Motor Vehicle Tax Revenue	(\$29,300)
Total SOURCE - Revenue				(\$29,300)
Motor Vehicle Fund (280)	1511 - Transfer Out to General Fund	611000.02	General Fund	\$29,300
Total USE - Expenditure				\$29,300
SPLOST Fund (320)	SPLOST Revenue	337100.00	SPLOST Revenue	(\$700,000)
Total SOURCE - Revenue				(\$700,000)
SPLOST Fund (320)	3200 - Police	531600.00	Small Equipment	200,000
SPLOST Fund (320)	3200 - Police	542000.00	Machinery & Equipment	500,000
Total USE - Expenditure				700,000
Debt Service Fund (405)	Transfer In - Debt Service	337100.00	Transfer In - Debt Service	(\$20,622)
Total SOURCE - Revenue				(\$20,622)