

To: Mayor and Members of
Dunwoody City Council

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

Re: Fiscal Year December 31, 2022 Budget Amendment

Date: August 22, 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, 2022 Budget.

Summary

Budget Adjustments to revenue for the General Fund are as follows (as shown in Exhibit A):

- 1) Increase of \$328,125 in the transfer in from the Hotel/Motel Fund due to higher than expected collections.
- 2) Increase of \$20,000 in the transfer in from the Motor Vehicle Excise Tax Fund due to higher than expected collections.
- 3) Increase of \$46,652 in Recreation Program Fees due to higher participation levels than budgeted.
- 4) Increase of \$450,000 in Building Structures and Equipment fees due to higher than budgeted permitting activity for the first half of FY2022.
- 5) Increase of \$59,619 in the transfer in from the CARES II Fund in order to fund additional headcount within Human Resources.

Budget Adjustments to expenditures for the General Fund are as follows (as shown in Exhibit A):

- A) \$46,000 increase in property/liability insurance due to increased coverage.
- B) \$8,000 increase in Travel within City Council.
- C) \$99,451 increase in Salaries and Benefits within City Clerk to convert the Deputy City Clerk and Records Clerk positions from contractor to City employees.
- D) \$67,093 increase in Salaries and Benefits within Finance to convert the Senior Accountant position from contractor to City employee.
- E) (\$137,662) decrease in Official/Admin Services due to the conversion of contract positions to City employees.
- F) \$45,000 increase in Legal due to the overlap of legal services for March, April, and May.
- G) \$67,800 increase in Salaries and Benefits within Information Technology to convert the IT Manager position from contractor to City employee.
- H) (\$65,000) decrease in Official/Admin Services due to the conversion of contract positions to City employees.
- I) \$59,619 increase in Salaries and Benefits within Human Resources in order to fund additional headcount.
- J) (\$55,557) decrease in Salaries and Benefits within the Police in order to better align the budget with actual benefit plan costs.
- K) \$117,500 increase in Professional Services for Police in order to fund the PD study.

- L) \$60,000 increase in Supplies-Firearms for the Police.
- M) \$65,000 increase in Professional Services within Public Works for the Street Grid in Dunwoody Village.
- N) \$34,652 increase in Professional Services within Parks & Recreation to fund the higher participation in the recreation programs.
- O) \$200,000 in Infrastructure within Parks & Recreation to fund Waterford Park improvements.
- P) \$292,500 increase in Official/Admin Services due to the increase in permitting activity. Our Municipal agreement requires the City to pay 65% of the revenues to our Collaborative partner.

Budget Adjustments for other funds are as follows (as shown in Exhibit A):

- Q) Budget Adjustments for the State Confiscated Fund were \$20,725, in order to align actual expenditures with budget for the current fiscal year.
- R) Due to the City collecting more Hotel/Motel funds than expected so far this fiscal year, revenue Budget Adjustments of \$875,000 are included within that fund as well. The difference will be distributed to the General Fund (\$328,125) and Discover Dunwoody (\$382,813), with a percentage staying within the Hotel/Motel Fund.
- S) Budget Adjustments for the Motor Vehicle Excise Tax Fund of \$20,000 are due to higher than expected collections.
- T) Due to strong sales tax collections, Budget Adjustments of \$700,000 to both revenue and expenditures for the SPLOST Fund are included.

Finally, in order to fund the increase in Workers Compensation due to the audit that was preformed, as well as fund the 4% increase for regular employees and 6% police salary increase for Police Officers, Detectives, Lieutenants, and Sergeants, identified savings due to vacancies were utilized in order to fund these items (as shown in Exhibit B).

The FY2022 Budget includes an estimated use of fund balance of approx. \$3.0M, which would leave approx. 8 months of fund balance at the end of the year. Originally, the increase in the millage rate was forecasted to generate about \$1.0M in additional FY2022 revenue, with some of that being dedicated to the pay raises at midyear. Since that was handled internally, when the millage rate increase is realized more of it can be dedicated to efforts such as decreasing the \$3.0M use of fund balance.

Recommendation

Staff recommends approval of the Fiscal Year 2022 Budget Amendments.

RESOLUTION 2022-08-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2022 FOR THE GENERAL, STATE CONFISCATED, HOTEL/MOTEL, MOTOR VEHICLE, AND SPLOST FUNDS, OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2022, AND ENDING DECEMBER 31, 2022, 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, Hotel Motel, Motor Vehicle, 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 2022.

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 2022, said budget amendments being described below in Exhibit A and B.

Section 2. That any increase or decrease in appropriations of the General, State Confiscated, Hotel Motel, Motor Vehicle, 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 22nd day of August, 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 2022 Budget Amendments - General Fund, State Confiscated, Hotel Motel, Motor Vehicle and SPLOST	

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	1 (328,125)
General Fund (100)	Transfer In from Motor Vehicle	391200.04	Transfer In from Motor Vehicle	2 (\$20,000)
General Fund (100)	Miscellaneous Revenue for Park programs	347500.00	Recreation Program Fees	3 (\$46,652)
General Fund (100)	Building Structures & Equipment	323100.00	Building Structures & Equipment	4 (\$450,000)
General Fund (100)	Transfer In	391200.08	Transfer In from CARES II	5 (59,619)
General Fund (100)			Fund Balance	(0)
Total SOURCE - Revenue				(904,396)
USE - Expenditure				
General Fund (100)	1110 - City Council	523100.00	Property/Liability Insurance	A 5,000
General Fund (100)	1110 - City Council	523500.00	Travel	B 8,000
General Fund (100)	1330 - City Clerk	511100.00	Regular Salaries	C 63,620
General Fund (100)	1330 - City Clerk	512100.00	Group Insurance	C 21,103
General Fund (100)	1330 - City Clerk	512300.00	Medicare	C 4,867
General Fund (100)	1330 - City Clerk	512400.00	Retirement	C 9,543
General Fund (100)	1330 - City Clerk	512700.00	Worker's Compensation	C 319
General Fund (100)	1511- Finance and Administration	511100.00	Regular Salaries	D 48,533
General Fund (100)	1511- Finance and Administration	512100.00	Group Insurance	D 7,300
General Fund (100)	1511- Finance and Administration	512300.00	Medicare	D 3,713
General Fund (100)	1511- Finance and Administration	512400.00	Retirement	D 7,280
General Fund (100)	1511- Finance and Administration	512700.00	Worker's Compensation	D 267
General Fund (100)	1511- Finance and Administration	521100.01	Official / Admin Services	E (137,662)
General Fund (100)	1511- Finance and Administration	523100.00	Property/Liability Insurance	A 11,000
General Fund (100)	1530 - Legal	521200.01	Professional Services - Legal	F 45,000
General Fund (100)	1535 - Information Technology	511100.00	Regular Salaries	G 43,750
General Fund (100)	1535 - Information Technology	512100.00	Group Insurance	G 13,901
General Fund (100)	1535 - Information Technology	512300.00	Medicare	G 3,347
General Fund (100)	1535 - Information Technology	512400.00	Retirement	G 6,563
General Fund (100)	1535 - Information Technology	512700.00	Worker's Compensation	G 240
General Fund (100)	1535 - Information Technology	521100.01	Official / Admin Services	H (65,000)
General Fund (100)	1540 - Human Resources	511100.00	Regular Salaries	I 42,467
General Fund (100)	1540 - Human Resources	512100.00	Group Insurance	I 7,300
General Fund (100)	1540 - Human Resources	512300.00	Medicare	I 3,249
General Fund (100)	1540 - Human Resources	512400.00	Retirement	I 6,370
General Fund (100)	1540 - Human Resources	512700.00	Worker's Compensation	I 233
General Fund (100)	3200 - Police	511100.00	Regular Salaries	J 39,000
General Fund (100)	3200 - Police	512100.00	Group Insurance	J (101,352)
General Fund (100)	3200 - Police	512300.00	Medicare	J 2,295
General Fund (100)	3200 - Police	512400.00	Retirement	J 4,500
General Fund (100)	3200 - Police	521200.00	Professional Services - PD Study	K 117,500
General Fund (100)	3200 - Police	523100.00	Property/Liability Insurance	A 24,900
General Fund (100)	3200 - Police	531100.02	Supplies - Firearms	L 60,000
General Fund (100)	4100 - Public Works	521200.00	Street Grid	M 65,000
General Fund (100)	6200 - Parks and Recreation	521200.00	Professional Services for programs	N 34,652
General Fund (100)	6200 - Parks and Recreation	523200.00	Property/Liability Insurance	A 5,100
General Fund (100)	6200 - Parks and Recreation	541400.00	Infrastructure - Waterford Park	O 200,000
General Fund (100)	7000 - Community Development	521100.01	Official / Admin Services	P 292,500
Total USE - Expenditure				904,396

City of Dunwoody	EXHIBIT A
Fiscal Year 2022 Budget Amendments - General Fund, State Confiscated, Hotel Motel, Motor Vehicle and SPLOST	

FUND	Department	Account	Account Name	Proposed Budget Change
State Confiscated (212)	3200 - Police	351320.00	Cash Confiscation	
Total SOURCE - Revenue				\$0
State Confiscated (212)	3200 - Police	522200.01	R&M - Software	Q 3,500
State Confiscated (212)	3200 - Police	523700.00	Education & Training	Q 9,700
State Confiscated (212)	3200 - Police	531100.04	Supplies - Operating	Q 4,000
State Confiscated (212)	3200 - Police	542000.00	Machinery & Equipment	Q 3,525
Total USE - Expenditure				20,725
Hotel / Motel (275)	Hotel Tax Revenue	314100.00	Hotel Tax Revenue	R (\$600,000)
Hotel / Motel (275)	Hotel Tax Revenue	314100.01	Short Term Vacation Rental	R (\$275,000)
Total SOURCE - Revenue				(\$875,000)
Hotel / Motel (275)	1511 - Transfer Out to General Fund	611000.02	General Fund	R 328,125
Hotel / Motel (275)	1511 - Transfer Out to Component Unit	612000.00	Component Unit	R 382,813
Total USE - Expenditure				710,938
Motor Vehicle Fund (280)	Motor Vehicle Tax Revenue	314400.00	Motor Vehicle Tax Revenue	S (\$20,000)
Total SOURCE - Revenue				(\$20,000)
Motor Vehicle Fund (280)	1511 - Transfer Out to General Fund	611000.02	General Fund	S \$20,000
Total USE - Expenditure				\$20,000
SPLOST Fund (320)	SPLOST Revenue	337100.00	SPLOST Revenue	T (\$700,000)
Total SOURCE - Revenue				(\$700,000)
SPLOST Fund (320)	3200 - Police	531600.00	Small Equipment	T 200,000
SPLOST Fund (320)	4200 - Public Works	541400.00	Infrastructure	T 500,000
Total USE - Expenditure				700,000

City of Dunwoody	EXHIBIT B
Fiscal Year 2022 Budget Amendments - General Fund Workers Comp Audit increase of \$ 17,350 and 4% increase for regular employees and 6% Police Salary increase for Police Officers, Detectives, Lieutenants and Sergeants	

FUND	Department	Account	Account Name	Proposed Budget Change
SOURCE - Revenue				
General Fund (100)				
General Fund (100)				
Total SOURCE - Revenue				
USE - Expenditure				
General Fund (100)	1320 - City Manager	51XX00.00	Salaries and Benefits	7,770
General Fund (100)		512300.00	Medicare	594
General Fund (100)		512400.00	Retirement	989
General Fund (100)		512400.01	401a Match	311
General Fund (100)		512700.00	Workers Compensation	842
General Fund (100)	1330 - City Clerk	51XX00.00	Salaries and Benefits	3,582
General Fund (100)		512300.00	Medicare	274
General Fund (100)		512400.00	Retirement	394
General Fund (100)		512400.01	401a Match	143
General Fund (100)		512700.00	Workers Compensation	388
General Fund (100)	1511 - Finance	51XX00.00	Salaries and Benefits	6,913
General Fund (100)		512300.00	Medicare	529
General Fund (100)		512400.00	Retirement	760
General Fund (100)		512400.01	401a Match	277
General Fund (100)		512700.00	Workers Compensation	749
General Fund (100)	1535 - Information Technology	51XX00.00	Salaries and Benefits	2,432
General Fund (100)		512300.00	Medicare	186
General Fund (100)		512400.00	Retirement	268
General Fund (100)		512400.01	401a Match	97
General Fund (100)		512700.00	Workers Compensation	264
General Fund (100)	1540 - Human Resources	51XX00.00	Salaries and Benefits	5,627
General Fund (100)		512300.00	Medicare	430
General Fund (100)		512400.00	Retirement	619
General Fund (100)		512400.01	401a Match	225
General Fund (100)		512700.00	Workers Compensation	610
General Fund (100)	1570 - Communications	51XX00.00	Salaries and Benefits	4,250
General Fund (100)		512300.00	Medicare	325
General Fund (100)		512400.00	Retirement	468
General Fund (100)		512400.01	401a Match	170
General Fund (100)		512700.00	Workers Compensation	461

City of Dunwoody	EXHIBIT B
Fiscal Year 2022 Budget Amendments - General Fund Workers Comp Audit increase of \$ 17,350 and 4% increase for regular employees and 6% Police Salary increase for Police Officers, Detectives, Lieutenants and Sergeants	

FUND	Department	Account	Account Name	Proposed Budget Change
General Fund (100)	2650 - Court	51XX00.00	Salaries and Benefits	4,658
General Fund (100)		512300.00	Medicare	356
General Fund (100)		512400.00	Retirement	512
General Fund (100)		512400.01	401a Match	186
General Fund (100)		512700.00	Workers Compensation	505
General Fund (100)	3200 - Police	511100.00	Salaries	(216,559)
General Fund (100)		51XX00.00	Salaries and Benefits	111,905
General Fund (100)		512300.00	Medicare	8,561
General Fund (100)		512400.00	Retirement	12,310
General Fund (100)		512400.01	401a Match	4,476
General Fund (100)		512700.00	Workers Compensation	2,706
General Fund (100)		512700.00	Workers Compensation	12,127
General Fund (100)	4100 - Public Works	51XX00.00	Salaries and Benefits	3,267
General Fund (100)		512300.00	Medicare	250
General Fund (100)		512400.00	Retirement	359
General Fund (100)		512400.01	401a Match	131
General Fund (100)		512700.00	Workers Compensation	354
General Fund (100)	6200 - Parks & Recreation	51XX00.00	Salaries and Benefits	2,665
General Fund (100)		512300.00	Medicare	204
General Fund (100)		512400.00	Retirement	293
General Fund (100)		512400.01	401a Match	107
General Fund (100)		512700.00	Workers Compensation	289
General Fund (100)	7000 - Community Development	51XX00.00	Salaries and Benefits	2,818
General Fund (100)		512300.00	Medicare	216
General Fund (100)		512400.00	Retirement	310
General Fund (100)		512400.01	401a Match	113
General Fund (100)		512700.00	Workers Compensation	305
General Fund (100)	7500 - Economic Development	51XX00.00	Salaries and Benefits	4,218
General Fund (100)		512300.00	Medicare	323
General Fund (100)		512400.00	Retirement	464
General Fund (100)		512400.01	401a Match	169
General Fund (100)		512700.00	Workers Compensation	457
Total USE - Expenditure				0