

To: Mayor and Members of
Dunwoody City Council

From: Richard Platto, Finance Director

Re: Fiscal Year 2024 Budget Amendment

Date: March 10, 2025

Action

To approve a resolution and authorize the mayor, city manager, or designee to execute all documents necessary and proper to amend the Fiscal Year 2024 Budget.

Summary

The attached resolution is the final amendment to the budget for FY 2024. The resolution reflects current unaudited final revenue numbers along with budget amendments reflecting current expenditure and/or previously passed Council actions.

Overall, the anticipated revenues of the General Fund are increasing \$902,425 (3%) over the current budget and expenses are increasing \$668,755 (2%) over the current budget. Most of the increase in revenue is due to higher business and occupation taxes, insurance tax premiums, and interest revenue. Operating expenses within the General Fund require minimal adjustment, as unaudited 2024 actual results came in within 5% of budget.

These changes mean that the previous budgeted use of fund balance of \$620,695 will be lowered to \$387,025. However, based on currently anticipated year end actual revenue and expense amounts, we believe that there will not be a use of unreserved fund balance this year and that reserves will continue to be at 9 months of fund balance. Please note that all numbers are unaudited and subject to change.

At a subsequent Council meeting, staff plan to bring an amendment to adjust revenues to reflect newer projections for FY25. While revenues have exceeded current budgetary projections, staff want a chance to review details, in case the increased numbers from FY24 are not sustainable.

Detail

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

- 1) The following revenue sources exceeded budgeted projections.
 - Increase of \$37,070 in Business & Occupation Tax.
 - Increase of \$345,240 in Insurance Premium Tax due.
 - Increase of \$204,915 in Streetlight Fees.
 - Increase of \$315,200 in Interest Revenue.

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

- A) \$6,660 adjustment in City Manager due to participation in the city vacation buyback program.
- B) \$70,060 adjustment in Legal.
- C) \$173,920 adjustment in Facilities, with \$137,035 being used to address the backlog of identified repairs and maintenance such as air conditioning, elevator, and plumbing repairs and related supplies at both City Hall and the Annex, and \$36,885 for higher-than-expected utilities costs.
- D) \$208,065 adjustment in Public Works, with \$113,220 being used to fund increased repair and maintenance activity, and \$94,845 for higher-than-expected utilities costs.
- E) \$210,050 adjustment in the contract costs of our Community Development service provider due to the increase in permitting activity. By contract, 65% of fees go to this firm.

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

- F) Budget Adjustments for the Federal Confiscated Fund were \$27,743, in order to align actual revenue and expenditures with budget for the current fiscal year.
- G) Budget Adjustments for the State Confiscated Fund were \$62,360, in order to align actual revenue and expenditures with budget for the current fiscal year.
- H) The Georgia Uniform Chart of Accounts was amended in April 2023 to require the proceeds received from any Opioid settlement, and related expenditures, be accounted for in a separate fund. This budget adjustment will accomplish this new requirement.
- I) Budget adjustments of \$108,325 within the E911 Fund are needed to align actual revenue with budget and to account for the increase in expenditures due to the 5% rate increase from the Chattahoochee River Authority.
- J) Budget adjustments of \$60,000 within the CARES II fund are needed in order to align expenditures with the budget for the current fiscal year and spend down the remaining funds.
- K) Budget Adjustments are needed within the ARPA Fund of \$256,325 are needed in order to align expenditures with the budget for the current fiscal year and spend down the remaining funds.
- L) Budget Adjustments are needed within the ARPA II Fund of \$69,370 are needed in order to align expenditures with the budget for the current fiscal year and spend down the remaining funds.
- M) Budget Adjustments are needed in the amount of \$22,970 from the HIDTA State and Local Task Force, for reimbursing overtime costs and repairs and maintenance.
- N) The City was awarded a \$20,000 Safety Grant from GMA's Safety and Liability Management Grant Program. Budget adjustments for the spending of \$13,200 in 2024 are needed to account for the revenue and corresponding expenditures related to this grant. The remaining amount will be spent in 2025.
- O) The City was awarded \$116,840 from the US Department of Energy for the purchase of electric vehicles for the Police Department. Budget adjustments for the spending of \$94,175 in 2024 are needed to account for the revenue and corresponding expenditures related to this grant. The remaining amount will be spent in 2025.
- P) The Georgetown Gateway project is a grant with GDOT where the funds are spent and then reimbursed. The City uses Lewallen as the contractor and will receive 80% of the funds spent as reimbursement for the expenses.
- Q) This grant funding was awarded to the City as part of the Westside Connector project through the Georgia Transportation Infrastructure Bank (GTIB). This budget adjustment is part of the third amendment to the grant and was used to identify a project that would improve congestion and benefit Ashford Dunwoody Road.

- R) This grant came from the Governor's Office of Planning and Budget, under the program area of improving neighborhood outcomes in disproportionately impacted communities. The project that was awarded is a multi-use trail that will create a formal bike and pedestrian connection between Cherry Hill Lane and Eidson Road on existing city right-of-way. The total amount of the grant is \$110,000, with no City match required.
- S) This grant came from the Georgia Department of Transportation and was awarded for the North Shallowford Road Multiuse Path from Chamblee Dunwoody Road to Cotillion Drive. The total amount of the grant is \$560,000, with a 20% City match required.
- T) Due to the City collecting more Hotel/Motel funds than expected so far this fiscal year, revenue Budget Adjustments of \$150,725 are included within that fund, and are used to fund on-going capital projects.
- U) Budget Adjustments for the Motor Vehicle Excise Tax Fund of \$5,035 are due to higher-than-expected collections.
- V) Collections related to the SPLOST I fund ended in March 2024, however budget adjustments are needed to expenditures to account for the spending on capital projects within the fund. This will be funded by increases in revenue plus the use of fund balance.
- W) The Stormwater Fund continued to address the backlog of repairs and maintenance needed and requires an increase to the expenditure budget of \$542,200. This will be funded by increases in revenue plus the use of reserves.
- X) Budget Adjustments for the Municipal Court Fund were needed to reflect the activity within the fund for FY2024. The Court funds should have been budgeted in the custodial fund for the receipt of all court funds. The funds will then be disbursed into the General Fund, State Agency Funds and the payment of the bonds when adjudicated.

Recommendation

Staff recommends approval of the Fiscal Year 2024 Budget Amendments.

RESOLUTION 2025-02-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2024 FOR THE GENERAL, FEDERAL CONFISCATED, STATE CONFISCATED, OPIOID SETTLEMENT, E911, CARES II, ARPA I & II, GRANT, HOTEL/MOTEL, MOTOR VEHICLE, SPLOST I, STORMWATER UTILITY, AND MUNICIPAL COURT FUNDS, OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024, 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, Federal Confiscated, State Confiscated, Opioid Settlement, E911, CARES II, ARPA I & II, Grant, Hotel Motel, Motor Vehicle, SPLOST I, Stormwater Utility, and Municipal 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 2024.

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 2024, said budget amendments being described below in Exhibit A.

Section 2. That any increase or decrease in appropriations of the General, Federal Confiscated, State Confiscated, Opioid Settlement, E911, CARES II, ARPA I & II, Grant, Hotel Motel, Motor Vehicle, SPLOST I, Stormwater Utility, and Municipal 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 10th day of March, 2025.

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 2024 Budget Amendments - General Fund, Federal Confiscated, State Confiscated, Opioid Settlement, E911, CARES II, ARPA I & II, Grant Fund, Hotel Motel, Motor Vehicle, SPLOST I, Stormwater Utility, and Municipal Court Fund	

FUND	Department	Account	Account Name	Proposed Budget Change
SOURCE - Revenue				
General Fund (100)	Business & Occupation Tax	316100.00	Business & Occupation Tax	1 (\$37,070)
General Fund (100)	Insurance Premium Tax	316200.00	Insurance Premium Tax	1 (\$345,240)
General Fund (100)	Streetlight Fees	344300.00	Streetlight Fees	1 (\$204,915)
General Fund (100)	Interest Revenue	361000.00	Interest Revenue	1 (\$315,200)
	Fund Balance			\$233,670
	Total SOURCE - Revenue			(\$668,755)
USE - Expenditure				
General Fund (100)	1320 - City Manager	511100.00	Regular Salaries	A \$6,660
General Fund (100)	1530 - Legal	521200.01	Professional Services - Legal	B \$70,060
General Fund (100)	1565 - Facilities	522200.00	Repairs & Maintenance	C \$123,065
General Fund (100)	1565 - Facilities	531100.00	Supplies	C \$13,970
General Fund (100)	1565 - Facilities	531230.00	Utilities	C \$36,885
General Fund (100)	4100 - Public Works	521200.10	Tree Fund Expenses	D \$113,220
General Fund (100)	4100 - Public Works	531230.00	Utilities	D \$94,845
General Fund (100)	7000 - Community Development	521100.01	Official / Admin Services	E \$210,050
	Total USE - Expenditure			\$668,755
Federal Confiscated (211)	Cash Confiscation	351320.00	Cash Confiscation	F (\$27,029)
Federal Confiscated (211)	Interest Revenue	361000.00	Interest Revenue	F (\$714)
	Total SOURCE - Revenue			(\$27,743)
Federal Confiscated (211)	3200 - Police	531600.00	Small Equipment	F \$27,743
	Total USE - Expenditure			\$27,743
State Confiscated (212)	Cash Confiscation	351320.00	Cash Confiscation	G (\$60,195)
State Confiscated (212)	Interest Revenue	361000.00	Interest Revenue	G (\$2,165)
	Total SOURCE - Revenue			(\$62,360)
State Confiscated (212)	3200 - Police	522200.01	R&M - Software	G \$21,870
State Confiscated (212)	3200 - Police	531100.00	Supplies	G \$2,805
State Confiscated (212)	3200 - Police	531100.03	Supplies - Uniforms	G \$4,546
State Confiscated (212)	3200 - Police	531100.04	Supplies - Operating	G \$3,224
State Confiscated (212)	3200 - Police	531600.00	Small Equipment	G \$29,915
	Total USE - Expenditure			\$62,360
Opioid Settlement (213)	Opioid Settlement	351920.00	Opioid Settlement	H (\$35,957)
	Total SOURCE - Revenue			(\$35,957)
Opioid Settlement (213)	3200 - Police	531100.00	Supplies	H \$35,957
	Total USE - Expenditure			\$35,957
E911 Fund (215)	E911 Revenue	342500.00	E911 Revenue	I (\$92,635)
E911 Fund (215)	Interest Revenue	361000.00	Interest Revenue	I (\$35,690)
E911 Fund (215)	Residual Equity Transfer	391300.00	Residual Equity Transfer	I \$20,000
	Total SOURCE - Revenue			(\$108,325)
E911 Fund (215)	3800 -E911	523200.00	Communications	I \$26,275
E911 Fund (215)	3800 -E911	571000.00	Intergovernmental Expenses	I \$82,050
	Total USE - Expenditure			\$108,325

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FUND	Department	Account	Account Name	Proposed Budget Change
CARES II Fund (221)	Reserves	399999.00	Reserves	J (\$60,000)
Total SOURCE - Revenue				(\$60,000)
CARES II Fund (221)	7500 - Economic Development	521200.00	Professional Services	J \$45,000
CARES II Fund (221)	7510 - Economic Development	521200.00	Professional Services	J \$15,000
Total USE - Expenditure				\$60,000
ARPA Fund (230)	Reserves	399999.00	Reserves	K (\$256,325)
Total SOURCE - Revenue				(\$256,325)
ARPA Fund (230)	6200 - Parks	541400.00	ARPA Parks Infrastructure	K \$53,990
ARPA Fund (230)	7500 - Economic Development	521200.00	ARPA Professional Services	K \$3,395
ARPA Fund (230)	7500 - Economic Development	542000.00	Machinery & Equipment	K \$198,940
Total USE - Expenditure				\$256,325
ARPA II Fund (231)	Reserves	399999.00	Reserves	L (\$69,370)
Total SOURCE - Revenue				(\$69,370)
ARPA II Fund (231)	1535 - Information Technology	522200.00	ARPA II Repairs & Maintenance	L \$29,720
ARPA II Fund (231)	1565 - Facilites	541300.01	City Hall Building Improvement	L \$20,500
ARPA II Fund (231)	2650 - Municipal Court	542000.00	ARPA II - Machinery & Equipment	L \$19,150
Total USE - Expenditure				\$69,370
Grant Fund (250)	3001 - Police	331100.15	HIDTA - Fed Op	M (\$22,970)
Grant Fund (250)	3003 - Police	336000.15	Local - GMA Safety Grant	N (\$13,200)
Grant Fund (250)	3009 - Police	331300.24	EECBG - DOE Grant	O (\$94,175)
Grant Fund (250)	4002 - Public Works	331300.21	Georgetown Gateway	P (\$1,243,615)
Grant Fund (250)	4003 - Public Works	334300.14	GTIB/REBC-State Cap Funding	Q (\$190,940)
Grant Fund (250)	4006 - Public Works	334100.15	Multi-Use Trail-OPB State Grant	R (\$24,480)
Grant Fund (250)	4006 - Public Works	334100.16	N. Shallowford Trail - GDOT	S (\$103,260)
Total SOURCE - Revenue				(\$1,692,640)
Grant Fund (250)	3001 - Police	511300.15	HIDTA - Overtime	M \$16,970
Grant Fund (250)	3001 - Police	522200.15	HIDTA - Repairs & Maintenance	M \$6,000
Grant Fund (250)	3003 - Police	531610.15	GMA Safety - Small Equipment	N \$13,200
Grant Fund (250)	3009 - Police	542000.24	EECBG-DOE Machinery & Equipment	O \$94,175
Grant Fund (250)	4002 - Public Works	541400.21	Georgetown Gateway	P \$1,243,615
Grant Fund (250)	4003 - Public Works	541402.14	GTIB-Infrastructure	Q \$190,940
Grant Fund (250)	4006 - Public Works	541400.15	Multi-Use Trail-Infrastructure	R \$24,480
Grant Fund (250)	4006 - Public Works	541400.16	N. Shallowford Trail Infrastrucutre-GDOT	S \$103,260
Total USE - Expenditure				\$1,692,640

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FUND	Department	Account	Account Name	Proposed Budget Change
Hotel / Motel (275)	4200 - Public Works	541400.00	Infrastructure	T \$103,170
Hotel / Motel (275)	6200 - Parks and Recreation	541200.00	Site Improvements	T \$12,500
Hotel / Motel (275)	6200 - Parks and Recreation	541400.00	Infrastructure	T \$35,055
Total USE - Expenditure				\$150,725
Motor Vehicle Fund (280)	Motor Vehicle Tax Revenue	314400.00	Motor Vehicle Tax Revenue	U (\$5,035)
Total SOURCE - Revenue				(\$5,035)
Motor Vehicle Fund (280)	1511 - Transfer Out to General Fund	611000.02	General Fund	U \$5,035
Total USE - Expenditure				\$5,035
SPLOST I (320)	SPLOST Revenues	337100.00	SPLOST Revenues	V (\$217,170)
SPLOST I (320)	Interest Revenue	361000.00	Interest Revenue	V (\$83,405)
SPLOST I (320)	Reserves	399999.00		V (\$2,511,235)
Total SOURCE - Revenue				(\$2,811,810)
SPLOST I (320)	1565 - Facilities	522200.00	Facilities SPLOST	V \$211,250
SPLOST I (320)	3200 - Police	521200.00	Professional Services	V \$19,515
SPLOST I (320)	3200 - Police	531600.00	Small Equipment	V \$229,575
SPLOST I (320)	3200 - Police	542000.00	Machinery & Equipment	V \$137,030
SPLOST I (320)	4200 - Public Works	521200.00	Professional Services	V \$44,040
SPLOST I (320)	4200 - Public Works	541400.00	Infrastructure	V \$2,024,585
SPLOST I (320)	6200 - Parks and Recreation	522200.00	Repairs and Maintenance	V \$145,815
Total USE - Expenditure				\$2,811,810
Stormwater Utility (560)	Stormwater Utility Charges	344260.00	Stormwater Utility Charges	W (\$202,270)
Stormwater Utility (560)	Interest Revenue	361000.00	Interest Revenue	W (\$81,850)
Stormwater Utility (560)	Residual Equity Tansfer	391300.00	Residual Equity Tansfer	W (\$258,080)
Total SOURCE - Revenue				(\$542,200)
Stormwater Utility (560)	4320 - Stormwater	522200.00	Repairs & Maintenance	W \$542,200
Total USE - Expenditure				\$542,200
Municipal Court Fund (745)	Fines and Fees	351170.00	Fines and Fees	X (\$1,876,090)
Total SOURCE - Revenue				(\$1,876,090)
Municipal Court Fund (745)	2650 - Municipal Court	571000.00	Payments to the General Fund	X \$1,226,557
Municipal Court Fund (745)	2650 - Municipal Court	572000.00	Payments to State Agencies	X \$454,447
Municipal Court Fund (745)	2650 - Municipal Court	573000.00	Jail Bond Payments	X \$195,086
Total USE - Expenditure				\$1,876,090