

**CITY OF MORROW
STATE OF GEORGIA**

ORDINANCE NO. 2016-06

AN ORDINANCE AMENDING THE CITY BUDGET FOR FISCAL YEAR 2015-2016 FOR THE CITY OF MORROW; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

WHEREAS, the City of Morrow, Georgia (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia and is charged with providing public services to residents located within the corporate limits of the City;

WHEREAS, the governing authority of the City are the Mayor and Council thereof;

WHEREAS, the City has adopted its original operating budget for fiscal year 2015-2016;

WHEREAS, Article VI, Section 6.28 of the City’s Charter provides that all changes in the appropriations contained in the current operating budget shall be made by ordinance; and

WHEREAS, the City Council wishes to amend the fiscal year 2015-2016 budget with the budget amendment marked accordingly and attached hereto.

THEREFORE, BE IT, AND IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MORROW:

SECTION 1. Adoption by Reference. The document attached hereto as Exhibit “A” is incorporated herein by reference and is hereby adopted as an amendment to the Budget for Fiscal Year 2015-2016 for the City of Morrow, Georgia.

SECTION 2. Public Record. This document shall be maintained as a public record by the City Clerk and shall be accessible to the public during all normal business hours of the City of Morrow.

SECTION 3. Approval of Execution. The Mayor is hereby authorized to sign all documents necessary to effectuate this Ordinance.

SECTION 4. Attestation. The City Clerk is authorized to execute, attest to, and seal any documents which may be necessary to effectuate this Ordinance, subject to approval as to form by the City Attorney.

SECTION 5. Codification and Severability.

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were upon their enactment believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that to the greatest extent allowed by law each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this ordinance.

(c) In the event that any section, paragraph, sentence, clause or phrase of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of the Ordinance and that to the greatest extent allowed by law all remaining sections, paragraphs, sentences, clauses, or phrases of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

SECTION 6. Repeal of Conflicting Provisions. Except as otherwise provided herein, all ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

SECTION 7. Effective Date. This Ordinance shall become effective immediately upon its adoption unless otherwise stated herein.

ORDAINED this ____ day of _____, 2016.

CITY OF MORROW, GEORGIA

JEFFREY A. DETAR, Mayor

ATTEST:

YASMIN JULIO, City Clerk

(SEAL)

APPROVED AS TO FORM:

STEVEN FINCHER, City Attorney

EXHIBIT "A"

**CITY OF MORROW, GEORGIA
GENERAL FUND
PROPOSED BUDGET ADJUSTMENTS
FISCAL YEAR ENDED JUNE 30, 2016**

	ORIGINAL BUDGET AMOUNT	ADJUSTMENT BEING PROPOSED		PROPOSED ADJUSTED BUDGET	FY 2016 BUDGET IMPACT
		INCREASE	DECREASE		
		CR	DR		
<u>ADJUSTMENT No. 1: Reclassify Debt Service Appropriation</u>					
EXPENDITURES / APPROPRIATIONS:					
100 700 01565 00058 581300 Principal On Other Debt	\$ 452,000	\$ -	\$ (452,000)	\$ -	
100 100 01595 00057 571050 Urban Redevelop Agency	-	452,000	-	452,000	
Totals	<u>\$ 452,000</u>	<u>\$ 452,000</u>	<u>\$ (452,000)</u>	<u>\$ 452,000</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>					<u>\$ -</u>

<u>ADJUSTMENT No. 2: Compliance with DCA Uniform Chart of Accounts</u>					
EXPENDITURES / APPROPRIATIONS:					
100 100 01310 00051 511100 Full-Time Salaries	\$ 205,109	\$ -	\$ (64,709)	\$ 140,400	
100 100 01310 00051 512100 Disability Insurance	120	-	(60)	60	
100 100 01310 00051 512110 Health Insurance	16,811	-	(4,730)	12,081	
100 100 01310 00051 512120 Dental Insurance	2,160	-	(360)	1,800	
100 100 01310 00051 512300 Medicare	2,974	-	(938)	2,036	
100 100 01310 00051 512400 Retirement Contributions	15,471	-	(2,741)	12,730	
100 100 01310 00051 512700 Workers' Compensation	841	-	(245)	596	
100 100 01510 00051 512400 Retirement Contributions	27,086	-	(8,717)	18,369	
100 200 02650 00051 511100 Full-Time Salaries	116,871	-	(49,871)	67,000	
100 200 02650 00051 512100 Disability Insurance	180	-	(120)	60	
100 200 02650 00051 512110 Health Insurance	9,356	-	(9,356)	-	
100 200 02650 00051 512120 Dental Insurance	1,080	-	(720)	360	
100 200 02650 00051 512130 Life Insurance	252	-	(168)	84	
100 200 02650 00051 512300 Medicare	3,620	-	(1,550)	2,070	
100 200 02650 00051 512700 Workers' Compensation	1,049	-	(749)	300	
100 100 01500 00051 511100 Full-Time Salaries	-	114,080	-	114,080	
100 100 01500 00051 511300 Overtime	-	500	-	500	
100 100 01500 00051 512100 Disability Insurance	-	180	-	180	
100 100 01500 00051 512110 Health Insurance	-	14,086	-	14,086	
100 100 01500 00051 512120 Dental Insurance	-	1,080	-	1,080	
100 100 01500 00051 512130 Life Insurance	-	168	-	168	
100 100 01500 00051 512300 Medicare	-	2,488	-	2,488	
100 100 01500 00051 512400 Retirement Contributions	-	11,458	-	11,458	
100 100 01500 00051 512700 Workers' Compensation	-	994	-	994	
Totals	<u>\$ 402,980</u>	<u>\$ 145,034</u>	<u>\$ (145,034)</u>	<u>\$ 402,980</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>					<u>\$ -</u>

<u>ADJUSTMENT No. 3: Recognition of Private Grant for Fire Department</u>					
REVENUES / FUNDING SOURCES:					
100 037 37100 03710 371000 Private Source Grants	\$ -	\$ 5,271	\$ -	\$ 5,271	
EXPENDITURES / APPROPRIATIONS:					
100 300 03500 00054 542100 Machinery & Equipment	\$ -	\$ 5,713	\$ -	\$ 5,713	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>					<u>\$ 442</u>

**CITY OF MORROW, GEORGIA
GENERAL FUND
PROPOSED BUDGET ADJUSTMENTS
FISCAL YEAR ENDED JUNE 30, 2016**

						ORIGINAL BUDGET	ADJUSTMENT BEING PROPOSED		PROPOSED ADJUSTED	FY 2016 BUDGET
						AMOUNT	INCREASE	DECREASE	BUDGET	IMPACT
<u>ADJUSTMENT No. 4: True Up of Debt Service Expenditures for Bonds and Capital Leases</u>										
EXPENDITURES / APPROPRIATIONS:										
100	700	01565	00058	581100	Principal on Bonds	\$ 75,000	\$ 5,358	\$ -	\$ 80,358	
100	700	01565	00058	582100	Interest On Bonds	30,000	-	(2,374)	27,626	
100	700	01565	00058	581200	Principal on Capital Leases	114,233	75,752	-	189,985	
100	700	01565	00058	582200	Interest on Capital Leases	-	17,695	-	17,695	
100	700	01565	00058	582300	Interest on Other Debt	14,294	-	(14,294)	-	
Totals						<u>\$ 233,527</u>	<u>\$ 98,805</u>	<u>\$ (16,668)</u>	<u>\$ 315,664</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										<u>\$ 82,137</u>

ADJUSTMENT No. 5: Compliance with DCA Chart of Accounts

EXPENDITURES / APPROPRIATIONS:

100	100	01310	00053	531105	Office Supplies	\$ 3,000	\$ -	\$ (2,000)	\$ 1,000	
100	100	01310	00052	523400	Printing and Binding	-	500	-	500	
100	100	01310	00052	523500	Travel	6,200	-	(1,500)	4,700	
100	100	01310	00052	523600	Dues and Subscriptions	6,000	-	(1,000)	5,000	
100	100	01500	00053	531105	Office Supplies	-	7,000	-	7,000	
100	100	01500	00052	523400	Printing and Binding	4,000	-	(500)	3,500	
100	100	01500	00052	524000	Postage & Shipping	-	7,500	-	7,500	
100	100	01500	00052	523500	Travel	-	1,500	-	1,500	
100	100	01500	00052	523600	Dues and Subscriptions	-	1,000	-	1,000	
100	100	01510	00052	524000	Postage & Shipping	5,000	-	(5,000)	-	
100	200	02650	00053	531105	Office Supplies	8,880	-	(5,000)	3,880	
100	200	02650	00052	524000	Postage & Shipping	3,500	-	(2,500)	1,000	
Totals						<u>\$ 36,580</u>	<u>\$ 17,500</u>	<u>\$ (17,500)</u>	<u>\$ 36,580</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										<u>\$ -</u>

ADJUSTMENT No. 6: Early Voting Period for Municipal Election

EXPENDITURES / APPROPRIATIONS:

100	100	01400	00052	523700	Education & Training	\$ 400	\$ -	\$ (400)	\$ -	
100	100	01400	00052	523860	Salaries - Contract Labor	1,500	4,630	-	6,130	
100	100	01400	00052	523900	Miscellaneous	1,800	-	(1,800)	-	
Totals						<u>\$ 3,700</u>	<u>\$ 4,630</u>	<u>\$ (2,200)</u>	<u>\$ 6,130</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										<u>\$ 2,430</u>

ADJUSTMENT No. 7: Staffing of Morrow Tourist Center

EXPENDITURES / APPROPRIATIONS:

100	100	01500	00051	511200	Part-Time Salaries	\$ -	\$ 32,000	\$ -	\$ 32,000	
100	100	01500	00051	512200	Social Security (FICA)	-	1,985	-	1,985	
100	100	01500	00051	512300	Medicare	-	465	-	465	
Totals						<u>\$ -</u>	<u>\$ 34,450</u>	<u>\$ -</u>	<u>\$ 34,450</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										<u>\$ 34,450</u>

CITY OF MORROW, GEORGIA
GENERAL FUND
PROPOSED BUDGET ADJUSTMENTS
FISCAL YEAR ENDED JUNE 30, 2016

						ORIGINAL BUDGET	ADJUSTMENT BEING PROPOSED		PROPOSED ADJUSTED	FY 2016 BUDGET
						AMOUNT	INCREASE	DECREASE	BUDGET	IMPACT
<u>ADJUSTMENT No. 8: Unemployment Costs Associated with Reduction in Force Initiative</u>										
EXPENDITURES / APPROPRIATIONS:										
100	100	01500	00051	512600	Unemployment Insurance	\$ -	\$ 25,000	\$ -	\$ 25,000	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										\$ 25,000
<u>ADJUSTMENT No. 9: Budgetary Impact of Interim Status Resulting from Resignation</u>										
EXPENDITURES / APPROPRIATIONS:										
100	100	07400	00051	511100	Full-Time Salaries	\$ 34,362	\$ 7,238	\$ -	\$ 41,600	
100	100	07400	00051	511300	Overtime	-	1,000	-	1,000	
100	100	07400	00051	512300	Medicare	513	120	-	633	
100	100	07400	00051	512400	Retirement Contributions	3,536	824	-	4,360	
Totals						\$ 38,411	\$ 9,182	\$ -	\$ 47,593	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										\$ 9,182
<u>ADJUSTMENT No. 10: Administrative Staffing Costs for Economic Development Efforts</u>										
EXPENDITURES / APPROPRIATIONS:										
100	100	07500	00051	511100	Full-Time Salaries	\$ -	\$ 24,100	\$ -	\$ 24,100	
100	100	07500	00051	512100	Disability Insurance	-	66	-	66	
100	100	07500	00051	512130	Life Insurance	-	110	-	110	
100	100	07500	00051	512300	Medicare	-	410	-	410	
100	100	07500	00051	512700	Workers' Compensation	-	3,971	-	3,971	
100	100	07500	00051	512920	Employee Betterment	-	43	-	43	
100	100	01595	00057	571000	Downtown Develop Auth	35,000	-	(28,700)	6,300	
Totals						\$ 35,000	\$ 28,700	\$ (28,700)	\$ 35,000	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										\$ -
<u>ADJUSTMENT No. 11: Replacement of Broken Fitness Equipment</u>										
EXPENDITURES / APPROPRIATIONS:										
100	300	03500	00054	542100	Machinery & Equipment	\$ -	\$ 9,990	\$ -	\$ 9,990	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										\$ 9,990
<u>ADJUSTMENT No. 12: Unbudgeted Refreshment Expenditures</u>										
EXPENDITURES / APPROPRIATIONS:										
100	100	01310	00053	531300	Food	\$ -	\$ 5,000	\$ -	\$ 5,000	
100	100	01500	00053	531300	Food	-	2,000	-	2,000	
Totals						\$ -	\$ 7,000	\$ -	\$ 7,000	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										\$ 7,000
<u>ADJUSTMENT No. 13: Higher Than Anticipated Building Activity</u>										
EXPENDITURES / APPROPRIATIONS:										
100	100	07400	00052	521200	Professional Services	\$ -	\$ 5,000	\$ -	\$ 5,000	
100	100	07400	00052	521220	Inspector's Fees	50,000	30,000	-	80,000	
Totals						\$ 50,000	\$ 35,000	\$ -	\$ 85,000	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>										\$ 35,000

CITY OF MORROW, GEORGIA
GENERAL FUND
PROPOSED BUDGET ADJUSTMENTS
FISCAL YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET AMOUNT	ADJUSTMENT BEING PROPOSED		PROPOSED ADJUSTED BUDGET	FY 2016 BUDGET IMPACT
		INCREASE	DECREASE		
<u>ADJUSTMENT No. 14: True Up of Health Insurance Costs</u>					
EXPENDITURES / APPROPRIATIONS:					
100 100 01510 00051 512110 Health Insurance	\$ 31,791	\$ -	\$ (12,959)	\$ 18,832	
100 300 03210 00051 512110 Health Insurance	183,200	-	(49,347)	133,853	
100 300 03500 00051 512110 Health Insurance	166,347	-	(44,364)	121,983	
Totals	<u>\$ 381,338</u>	<u>\$ -</u>	<u>\$ (106,670)</u>	<u>\$ 274,668</u>	
<i>Net Change - Offset Against Appropriation of Prior Year Fund Balance</i>					<u>\$ (106,670)</u>
<u>ADJUSTMENT No. 15: True Up of General Insurance Costs</u>					
EXPENDITURES / APPROPRIATIONS:					
100 100 01310 00052 523100 Insurance - General	\$ 166,405	\$ -	\$ (40,000)	\$ 126,405	
100 300 03210 00052 523100 Insurance - General	227,271	-	(50,000)	177,271	
100 300 03500 00052 523100 Insurance - General	88,266	-	(28,961)	59,305	
100 400 04100 00052 523100 Insurance - General	74,052	-	(20,000)	54,052	
Totals	<u>\$ 555,994</u>	<u>\$ -</u>	<u>\$ (138,961)</u>	<u>\$ 417,033</u>	
<i>Net Change - Offset Against Appropriation of Prior Year Fund Balance</i>					<u>\$ (138,961)</u>
<u>ADJUSTMENT No. 16: Higher than Anticipated Legal Fees</u>					
EXPENDITURES / APPROPRIATIONS:					
100 100 01500 00052 521210 City Attorney Fees	<u>\$ 125,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 165,000</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>					<u>\$ 40,000</u>
<u>ADJUSTMENT No. 17: Unbudgeted Tourism Expenses not Paid by DMO</u>					
EXPENDITURES / APPROPRIATIONS:					
100 100 01500 00057 571075 Tourism Center Expenses	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>					<u>\$ 40,000</u>
<u>ADJUSTMENT No. 18: To Fund Tourism with unused Economic Devel Funds</u>					
EXPENDITURES / APPROPRIATIONS:					
100 100 07500 00052 521200 Professional Services	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ (40,000)</u>	<u>\$ -</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>					<u>\$ (40,000)</u>
<u>ADJUSTMENT No. 19: To Fund Tourism with Savings from E-911</u>					
EXPENDITURES / APPROPRIATIONS:					
100 100 01595 00055 551000 Contribution to E-911 Fund	<u>\$ 504,938</u>	<u>\$ -</u>	<u>\$ (30,000)</u>	<u>\$ 474,938</u>	
<i>Net Change - Appropriation of Prior Year Fund Balance</i>					<u>\$ (30,000)</u>
Net Total Budget Adjustments					<u>\$ (30,000)</u>