



# DeKalb County Government

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## Legislation Details (With Text)

**File #:** 2019-4547    **Version:** 1    **Name:**  
**Type:** Resolution    **Status:** Action  
**File created:** 10/28/2019    **In control:** Board of Commissioners  
**On agenda:** 12/10/2019    **Final action:**  
**Title:** Commission District(s): All  
Budget Amendment to Increase the Revenue Anticipation and Appropriation for the Hotel/Motel Tax

**Indexes:**

**Attachments:** 1. 2019 12.10 Item 2019-4547, 2. Hotel Motel Fund Budget Amendment

Date	Ver.	Action By	Action	Result
12/10/2019	1	Board of Commissioners		
11/19/2019	1	FAB-Finance, Audit & Budget Committee	recommended for approval.	Pass
11/19/2019	1	Board of Commissioners		

Substitute

**Public Hearing:** YES ☐ NO ☒    **Department:** OMB (Office Managing Budget)

**SUBJECT:**

**Commission District(s):** All

Budget Amendment to Increase the Revenue Anticipation and Appropriation for the Hotel/Motel Tax

**Information Contact:** T. J. Sigler, Budget Director

**Phone Number:** (404) 371-2426

**PURPOSE:**

To increase the revenue anticipation for the Hotel/Motel Tax by \$1,250,000 and increase the appropriation for the Hotel/Motel Tax by \$1,250,000.

**NEED/IMPACT:**

The Hotel/Motel Tax Fund accounts for revenue from the 8% tax levied on rooms, lodging, and accommodations to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A. This revenue is mandated by law to be allocated between the destination marketing organization designated by DeKalb County (Discover DeKalb - DeKalb Convention & Visitors Bureau), tourism product development, and general operating revenue for the county. FY19 revenue from the Hotel/Motel Tax through September has exceeded the amount budgeted for 2019 by \$424,029. This budget amendment increases the revenue anticipation for FY19 and increases the budget to allow the transfer of the increased revenue to the appropriate expense accounts.

**FISCAL IMPACT:**

Increase anticipation(s) for the following account(s) by the amount(s) indicated below:

Non-departmental Revenues / Expenditures - Hotel/Motel Tax Fund - Hotel/Motel Tax  
(00005.314100.275.0000.000) - \$1,250,000

Increase appropriation(s) for the following account(s) by the amount(s) indicated below:

Hotel/Motel Tax Fund - Hotel/Motel Tax Fund - DeKalb Convention & Visitors Bureau  
(10275.572004.275.0000.0000) - \$443,750

Hotel/Motel Tax Fund - Hotel/Motel Tax Fund - Transfer to STD-Unincorporated Fund  
(10275.611272.275.0000.0000) - \$818,750

Decrease appropriation(s) for the following account(s) by the amount(s) indicated below:

Hotel/Motel Tax Fund - Hotel/Motel Tax Fund - Transfer to CIP Fund (10275.611350.275.0000.0000) -  
\$12,500)

**RECOMMENDATION:**

To approve the resolution and authorize the Chief Executive Officer to execute all necessary documents.