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MEMORANDUM

To: Mayor and City Council
From: Christopher Pike, Finance Director
Date: February 28, 2011
Subject: **Amended Budget for the Year Ending December 31, 2010**

ITEM DESCRIPTION

To approve the budget amendment and adopt the revised hotel excise taxes and capital projects budgets for the fiscal year ending December 31, 2010.

BACKGROUND

Regarding the excise tax fund, state law requires we spend 40% of our hotel excise taxes collected in a particular manner (i.e. transfer to the CVBD.) At the same time, state law also requires that expenditures not exceed our budget. The only way to distribute 40% of the funds as required without exceeding the budget is to extend the budget. Regarding the capital projects funds, some projects have carried over from 2009. This is mainly the court software, but a few smaller projects as well. Also, the City did not budget the funds to pay for the parks transfer. Amending these two budgets will bring our expenditures within budget for the end of the fiscal 2010 year.

ALTERNATIVES

Council may choose to deny the recommendation and leave the existing budget in place. This will result in an auditor comment as well as a Georgia Department of Audits comment for violating state budget laws.

RECOMMENDED ACTIONS

Staff recommends Council approve the ordinance to amend the 2010 budget increasing budgeted expenditures.

ORDINANCE 2011-03-XX

AN ORDINANCE AMENDING THE BUDGET FOR THE FISCAL YEAR 2010 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2010, AND ENDING DECEMBER 31, 2010, 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 each of the various 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, each of the funds 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 2010.

NOW, THEREFORE, BE IT ORDAINED 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 2010, said budget being described below;

HOTEL MOTEL EXCISE TAX FUND

SOURCE	PROPOSED BUDGET
Taxes	\$ 1,788,625
Investment Income	236
Use of Prior Year Reserves	975
TOTAL GENERAL FUND RECEIPTS	\$ 1,789,836

HOTEL MOTEL EXCISE TAX FUND BUDGET EXPENDITURES

EXPENDITURE	PROPOSED BUDGET
Transfer to General Fund	\$ 1,074,386
Transfer to Component Unit (CVBD)	715,450
TOTAL FUND EXPENDITURES	\$ 1,789,836

INCREASES TO CAPITAL PROJECTS FUND BUDGET REVENUE

SOURCE	PROPOSED BUDGET
Use of Prior Year Fund Balance	\$ 211,000
TOTAL GENERAL FUND RECEIPTS	\$ 211,000

INCREASES TO CAPITAL PROJECTS FUND BUDGET EXPENDITURES

DEPARTMENT	PROPOSED BUDGET
City Clerk	\$ 30,000
Finance & Administration	45,000
Municipal Court	100,000
Police	11,000
Public Works	25,000
CAPITAL PROJECTS FUND EXPENDITURES	\$ 211,000

Section 2. That any increase or decrease in appropriations or revenue of any fund or for any department; the establishment of new capital projects; or the establishment of new grant projects other than those exceptions provided for herein, shall require approval of the City Council; and

Section 3. That this amended budget maintains the number of established Dunwoody full-time positions for 2010 at 56. This number may only be increased or decreased through approval of the Mayor and City Council; and

Section 4. That the City Manager and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Ordinance is followed.

SO ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA this the 28th day of March, 2011.

Approved:

Ken Wright, Mayor

Attest:

Sharon Lowery, City Clerk
Seal

Approved as to Form and Content

#L.1.

STATE OF GEORGIA
CITY OF DUNWOODY

Brian Anderson, City Attorney