



## CITY OF DUNWOODY

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### MEMORANDUM

**To:** Mayor and City Council

**From:** Chris Pike, Finance Director

**Date:** September 21, 2009

**Subject:** **August Financial Report**

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Following are the financial highlights for fiscal year 2009 through August 31, 2009.

Most of Finance's efforts during August were spent addressing line items falling short of their budget. One unpleasant event in August was (yet again) the lack of revenue from Comcast that was previously promised. Despite their commitment to have the revenues to the City in August "no matter what," delays continue. However, as recently as last week, Comcast requested IRS Form W-9 which typically occurs right before a check is issued. I expect to have a check in hand by the end of the week. Most revenues continued their current or expected pace while expenditures did the same. The most notable exception is the July and August receipts of property taxes. Through September 4<sup>th</sup>, the City has received over \$3.9 million in taxes and assessments on the ad valorem bills.

Overall revenues continue to appear to be in line with expectations with the sources of those revenues varying considerably from our expectations in some cases. As promised last month, the Business & Occupational Tax line item experienced a significant uptick during August. I anticipate an even stronger September with a drop off in the last quarter of 2009 as our efforts in October through December will turn to a slower enforcement process instead of the current assessment and notification process. The current budget assumed a couple factors that have been challenging to overcome; that being the estimate of taxes computed during a strong Georgia economy and the inclusion of nearly half a million in revenues for businesses located outside the City. Despite both these challenges, staff continues our hard work to identify all Dunwoody businesses. Our goal is to meet the budget.

For both revenues and expenditures, brief explanations have been provided where negative variances have occurred. One notable item is within Public Works' expenditures. Georgia Power finally billed the City for our 2009 streetlights expenses through July. Per the Georgia Uniformed Chart of Accounts, this expenditure is a General Fund expense even though the revenues come from the Streetlight (Electric) Fund. This is a classification issue only and will be addressed during the 2009 budget amendment process.

**City of Dunwoody**  
**YTD Financial Summary**  
as of August 31, 2009

**Revenue**

Fund 100 General Fund Account Description	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance	Ref
Ad Valorem (Real Property) Tax	-	2,184,357	5,700,000	-	2,368,994	2,368,994	0.00%	
Homestead Tax Relief	-	-	-	-	-	-	0.00%	
Personal Property Tax - Business	-	119,455	248,820	-	170,042	170,042	0.00%	
Personal Property Tax - Penalties	-	-	21,000	-	-	-	0.00%	
Motor Vehicle Ad Valorem	19,305	22,954	154,440	77,220	144,591	67,371	87.25%	
Motor Vehicle Ad Valorem-Penalties	-	-	12,600	-	-	-	0.00%	
Interest on Personal Property Tax	-	-	-	-	-	-	0.00%	
Real Estate Transfer/Intangible Tax	20,700	9,341	188,400	87,300	78,479	(8,821)	-10.10%	A
Franchise Fees	372,813	35,510	3,725,225	1,180,210	414,035	(766,175)	-64.92%	B
Homestead Option Sales Tax	-	397,267	-	-	794,533	794,533	0.00%	
Alcoholic Beverage Excise Tax	60,884	48,924	730,608	487,072	354,169	(132,903)	-27.29%	C
Motor Vehicle Rental Excise Tax	-	26,055	-	-	52,578	52,578	0.00%	
Business & Occupational Tax	-	271,001	2,073,203	2,073,203	1,364,780	(708,423)	-34.17%	
Business License-Police	5,142	680	46,282	25,710	2,384	(23,326)	-90.73%	D
Revenue Enhancement - Business Licenses	37,500	-	300,000	62,500	-	(62,500)	0.00%	
Financial Institution Tax	-	10,668	-	-	54,289	54,289	0.00%	
Alcoholic Beverage Licenses	-	400	425,678	425,678	370,645	(55,033)	-12.93%	E
Other Charges for Services	-	6	2,100	-	(9)	(9)	0.00%	
Fines and Forfeitures	47,778	57,532	430,000	238,890	283,613	44,723	18.72%	
Hotel/Motel Tax (Unrestricted)	64,069	88,751	768,825	512,552	699,506	186,954	36.48%	
Interest Earned	-	496	-	-	1,801	1,801	0.00%	
Donations	-	3,550	-	-	14,614	14,614	0.00%	
Miscellaneous Revenue-City Clerk	871	1,153	7,842	4,355	1,199	(3,156)	-72.46%	F
Public Works-Traffic Calming	-	7,532	-	-	8,250	8,250	0.00%	G
Sale of Printed Material - Police	1,622	-	14,600	8,110	175	(7,935)	-97.84%	H
Miscellaneous Revenue	-	-	5,250	-	4,890	4,890	0.00%	
Building Permits & Community Development Fees	11,304	29,479	121,105	75,887	313,363	237,476	312.93%	I
	<b>641,988</b>	<b>3,315,109</b>	<b>14,975,978</b>	<b>5,258,687</b>	<b>7,496,920</b>	<b>2,238,233</b>	<b>42.56%</b>	

Percentage into Year 66.67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

Expenditures

Department	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance	Ref
City Council	10,483	9,594	149,231	105,711	97,230	8,481	8.02%	
City Manager	19,946	17,131	216,173	145,678	156,028	(10,350)	-7.10%	J
Non-Departmental	614,577	604,824	1,646,825	1,529,362	1,698,670	(169,308)	-11.07%	K
Finance and Administration	196,547	160,938	2,070,928	1,445,053	1,425,692	19,361	1.34%	
Legal	10,000	15,060	195,000	141,000	154,255	(13,255)	-9.40%	L
City Clerk	10,525	7,625	174,899	111,306	108,479	2,827	2.54%	
Municipal Court	17,384	6,425	227,927	157,204	79,182	78,022	49.63%	
Police	342,132	275,174	5,106,949	3,736,900	3,181,310	555,590	14.87%	
Public Works	160,306	286,347	1,889,889	1,247,266	928,171	319,095	25.58%	M
Community Development	125,884	784	1,900,500	1,409,773	1,103,871	305,902	21.70%	
Contingency	41,667	-	500,000	333,336	-	333,336	100.00%	
	1,549,451	1,383,902	14,078,321	10,362,589	8,932,887	1,429,702	13.80%	
						Percentage into Year	66.67%	

Net Revenues/(Expenditures)

897,657	(5,103,902)	(1,435,968)
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City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

**Revenues:**

The total revenues collected year to date are **\$7,496,920**. The year to date actual revenues have finally caught up with the year to date projected revenue budget.

**Explanation of Variances:**

**A. Real Estate/Intangible Tax-** Collections are lower than expected due to the slump in the housing market. We do not have enough data to predict an accurate trend. However, the average collected per month is about \$9,800, as opposed to our average monthly projection of \$15,700.

**B. Franchise Fees -** Comcast has not remitted their franchise fees as promised.

**C. Alcoholic Beverage Excise Tax -** Audits have produced additional revenues. We expect this to stabilize at around \$50,000 per month for the remainder of the year. The shortfall in this category can be traced directly back to the shortfall in alcoholic beverage license renewals and the current state of the economy.

**D. Business License-Police -** This includes pouring permits which were taken over by the Police Department in late April. There has been no real push to ensure licensing in this area as of yet.

**E. Alcoholic Beverage Licenses -** The alcoholic beverage license renewals have been completed for the year. All of the renewals have been issued. The original revenue estimate was overstated due to inaccurate data and other factors.

**F. Miscellaneous Revenue - City Clerk -** This revenue category is generated by open record requests and is not typically predictable.

**G. Public Works-Traffic Calming-** This revenue category is was not budgeted in the 2009 Approved Budget.

**H. Sale of Printed Material - Police -** This revenue category is generated by open record requests and is not typically predictable.

**I. Building Permits & Community Development Fees -** Gross Community Development Revenues are reported here. The City equivalent portion is approximately \$62,673.

**Expenditures:**

The total year to date expenditures are **\$8,932,887**. Approximately 66.67% of the year has elapsed and we have spent approximately 63.45% of the budgeted General fund expenditures.

To date, the city's contingency funds remain in tact.

**Explanation of Variances:**

**City of Dunwoody**  
**YTD Financial Summary**  
as of August 31, 2009

**J. City Manager's Budget** - The City Manager's budget is over budget due to personnel services for December 2008 not budgeted.

**K. Non-Departmental** - This shortfall is caused by the Professional Services-Other line item. Payment for E2Assure and other professional services were not sufficiently budgeted to cover the cost of those services.

**L. Legal** - There is no budget established for Mediation Services.

**M. Public Works** - Public Works is still in the planning stages of its projects and has not fully committed its resources yet.

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

<b>SunTrust Bank</b>	Balance	Interest Rate Earned
Concentration Account	\$1,354,990	0.40%
Hotel/Motel Account	\$394,429	0.40%
HOST Proceeds Account	\$794,585	0.40%
Court Services	<u>\$281,322</u>	0.40%
 <b>Subtotal SunTrust Bank</b>	 \$2,825,326	
 <b>Funds Available from Financing Sources</b>		
Tax Anticipation Note	\$2,323,000	
BB&T Dunwoody Project Fund (GMA Master Lease)	\$707,280	0.120%
SunTrust Equipment Lease	<u>\$298,151</u>	
 <b>Total Available Financing</b>	 \$3,328,430	
 <b>Total Cash Available</b>	 <u><u>\$6,153,756</u></u>	

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City of Dunwoody  
 YTD Financial Summary  
 as of August 31, 2009

MAYOR AND COUNCIL							
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS - SALARIES & WAGES	7,333	7,333	108,999	79,663	80,167	\$ (504)	-1%
PERSONAL SVCS - EMPLOYEE BENEFITS	561	561	6,732	4,488	7,756	\$ (3,268)	-73%
PURCHASED PROF & TECH SVCS	83	-	1,000	658	-	658	100%
OTHER PURCHASED SVCS	2,382	1,700	29,000	18,740	8,872	9,868	53%
SUPPLIES	124	-	3,500	2,162	435	1,727	80%
CAPITAL OUTLAY	-	-	-	-	-	-	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 10,483</b>	<b>\$ 9,594</b>	<b>149,231</b>	<b>105,711</b>	<b>97,230</b>	<b>\$ 8,481</b>	<b>8%</b>

Percentage of Year Elapsed      67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

CITY MANAGER							
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERS SVCS-SALARIES & WAGES	\$ 12,083	\$ 11,154	145,000	96,664	105,537	\$ (8,873)	-9%
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 4,583	\$ 3,617	53,873	36,544	38,328	\$ (1,784)	-5%
PURCHASED PROF & TECH SVCS	-	-	2,500	2,500	290	2,210	
OTHER PURCHASED SVCS	\$ 3,020	\$ 2,360	10,300	\$ 8,050	11,396	\$ (3,346)	-42%
SUPPLIES	\$ 260	\$ -	4,500	1,920	477	\$ 1,443	75%
CAPITAL OUTLAY	\$ -	\$ -	-	-	-	\$ -	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 19,946</b>	<b>\$ 17,131</b>	<b>216,173</b>	<b>145,678</b>	<b>156,028</b>	<b>\$ (10,350)</b>	<b>-7%</b>

Percentage of Year Elapsed      67%

City of Dunwoody  
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NON-DEPARTMENTAL							
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
<b>PURCHASED PROF &amp; TECH SVCS</b>							
PROF SVCS-OTHER	\$ -	\$ -	60,000	60,000	50,000	\$ 10,000	17%
INSURANCE-PROPERTY& LIABILITY	\$ -	\$ -	172,000	172,000	164,781	\$ 7,219	4%
<b>PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>232,000</b>	<b>232,000</b>	<b>214,781</b>	<b>\$ 17,219</b>	<b>7%</b>
<b>OTHER PURCHASED SVCS</b>							
CITY HALL RENT-TEMPORARY FACILITIES - 2008	\$ -	\$ -	6,000	6,000	6,000	\$ -	0%
CITY HALL RENT-TEMPORARY FACILITIES - 2009	\$ -	\$ -	20,000	20,000	36,848	\$ (16,848)	-84%
CITY HALL RENT-PERMANENT FACILITIES	\$ -	\$ -	-	\$ -	-	\$ -	
STREET LIGHT UTILITIES	\$ 5,000	\$ 54	60,000	35,000	49,192	\$ (14,192)	-41%
PROF SVCS - OTHER	\$ 10,000	\$ 15,060	586,800	532,800	856,335	\$ (323,535)	-61%
PROF SVCS - LOBBYIST	\$ 5,500	\$ 4,583	55,000	33,000	32,081	\$ 919	3%
COMMUNICATIONS	\$ 4,240	\$ 174	44,700	27,740	13,947	\$ 13,793	50%
CONTRACTUAL SERVICES	\$ -	\$ -	26,000	26,000	1,373	\$ 24,627	95%
EQUIPMENT RENTAL	\$ 3,132	\$ 3,508	31,320	18,792	14,609	\$ 4,183	22%
SMALL TOOLS & EQUIPMENT	\$ -	\$ -	-	-	5,830	\$ (5,830)	
COST OF FUNDS						\$ -	
<b>OTHER PURCHASED SVCS</b>	<b>\$ 27,872</b>	<b>\$ 23,379</b>	<b>829,820</b>	<b>699,332</b>	<b>1,016,215</b>	<b>\$ (316,883)</b>	<b>-45%</b>
<b>SUPPLIES</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>3,500</b>	<b>2,525</b>	<b>9,398</b>	<b>\$ (6,873)</b>	<b>-272%</b>
CITY HALL FURNITURE	\$ -	\$ -	100,000	100,000	-	\$ 100,000	100%
MACHINERY & EQUIPMENT	\$ -	\$ -	-	-	2,053	\$ (2,053)	
<b>DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>80,000</b>	<b>40,000</b>	<b>13,972</b>	<b>\$ 26,028</b>	<b>65%</b>
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>596,505</b>	<b>\$ 596,505</b>	<b>596,505</b>	<b>\$ -</b>	<b>0%</b>
<b>CONTINGENCY</b>	<b>\$ 41,667</b>	<b>\$ -</b>	<b>500,000</b>	<b>333,336</b>	<b>-</b>	<b>\$ 333,336</b>	<b>100%</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 666,244</b>	<b>\$ 619,884</b>	<b>2,341,825</b>	<b>2,003,698</b>	<b>1,852,925</b>	<b>150,773</b>	<b>8%</b>

Percentage of Year Elapsed      67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

FINANCE AND ADMINISTRATION								
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance	
PERSONAL SVCS-SALARIES & WAGES	\$ 9,900	\$ 8,462	115,000	75,190	39,904	\$ 35,286	47%	
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 3,352	\$ 2,198	40,228	26,816	9,429	\$ 17,387	65%	
PROF SERV.-SOFTWARE & LIC	\$ 417	\$ -	5,000	3,336	-	\$ 3,336	100%	
PROF SERV.-OTHER	\$ 833	\$ 811	10,000	6,664	16,432	\$ (9,768)	-147%	
PROFESSIONAL SERVICES - CALVIN, GIORDANO AND ASSOCIATES	\$ 137,187	\$ 139,069	1,757,900	1,232,918	1,301,623	\$ (68,705)	-6%	
PURCHASED PROF & TECH SVCS	\$ 138,437	\$ 139,880	1,772,900	1,242,918	1,318,055	\$ (75,137)	-6%	
OTHER PURCHASED SVCS	\$ 2,608	\$ 9,661	31,300	20,868	29,252	\$ (8,384)	-40%	
SUPPLIES	\$ 2,250	\$ 737	31,500	19,261	18,035	\$ 1,226	6%	
CAPITAL OUTLAY	\$ 40,000	\$ -	80,000	60,000	11,017	\$ 48,983	82%	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 196,547</b>	<b>\$ 160,938</b>	<b>2,070,928</b>	<b>1,445,053</b>	<b>1,425,692</b>	<b>\$ 19,361</b>	<b>1%</b>	

Percentage of Year Elapsed      67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

CITY CLERK							
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	\$ 6,300	\$ 5,722	74,000	48,800	42,056	\$ 6,744	14%
PURCHASED PROF & TECH SVCS	417	-	45,000	32,919	44,825	\$ (11,906)	-36%
OTHER PURCHASED SVCS	\$ 968	\$ 275	10,800	6,459	4,370	\$ 2,089	32%
SUPPLIES	\$ 290	\$ 187	4,500	2,922	2,257	\$ 665	23%
CAPITAL OUTLAY	\$ -	\$ -	10,000	-	1,567	\$ (1,567)	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 10,525</b>	<b>\$ 7,625</b>	<b>174,899</b>	<b>111,306</b>	<b>108,479</b>	<b>\$ 2,827</b>	<b>3%</b>

Percentage of Year Elapsed      67%

City of Dunwoody  
YTD Financial Summary  
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MUNICIPAL COURT								
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance	
PERSONAL SVCS-SALARIES & WAGES	\$ 4,833	\$ 4,000	58,000	38,664	18,200	\$ 39,800	103%	
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 2,450	\$ 976	29,027	19,038	5,404	\$ 13,634	72%	
<b>PURCHASED PROF &amp; TECH SVCS</b>								
PROF SERV.-SOFTWARE & LIC	\$ 417	\$ 405	5,000	3,336	425	\$ 2,911	87%	
PROF SERV.-OTHER	\$ 625	\$ 367	7,500	5,000	13,016	\$ (8,016)	-160%	
PROF SVCS-MUN JUDGE	\$ 3,333	\$ 300	40,000	26,664	6,731	\$ 19,933	75%	
PROF SVCS-SOLICITOR	\$ 4,167	\$ -	50,000	33,336	20,065	\$ 13,271	40%	
<b>PURCHASED PROF &amp; TECH SVCS</b>								
	\$ 8,542	\$ 1,072	102,500	68,336	40,236	\$ 28,100	41%	
<b>OTHER PURCHASED SVCS</b>								
	\$ 1,118	\$ 120	13,400	8,944	4,323	\$ 4,621	52%	
<b>SUPPLIES</b>								
	\$ 441	\$ 256	8,000	5,222	8,599	\$ (3,377)	-65%	
<b>CAPITAL OUTLAY</b>								
	\$ -	\$ -	17,000	17,000	2,419	\$ 14,581	86%	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 17,384</b>	<b>\$ 6,425</b>	<b>227,927</b>	<b>157,204</b>	<b>79,182</b>	<b>78,022</b>	<b>50%</b>	

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City of Dunwoody  
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POLICE							
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
<b>PERSONAL SVCS-SALARIES &amp; WAGES</b>	\$ 218,992	\$ 199,149	2,200,110	1,324,141	1,177,670	\$ 146,471	11%
<b>PERSONAL SVCS - EMPLOYEE BENEFITS</b>	\$ 90,858	\$ 54,471	977,649	613,700	408,422	\$ 205,278	33%
<b>PURCHASED PROF &amp; TECH SVCS</b>							
PROF SERV.-SOFTWARE & LIC	\$ 833	\$ -	10,000	6,664	1,188	\$ 5,476	82%
PROF SERV.-OTHER	\$ 5,626	\$ -	72,500	50,006	42,012	\$ 7,994	16%
INSURANCE OTHER THAN EMP. BEN IGA FOR DEKALB POLICE SERVICES	\$ -	\$ -	1,290,000	1,290,000	1,290,000	\$ -	0%
<b>PURCHASED PROF &amp; TECH SVCS</b>	\$ 6,459	\$ -	1,372,500	1,346,670	1,333,200	\$ 13,470	1%
<b>OTHER PURCHASED SVCS</b>							
MOBILE COMMUNICATIONS	\$ 3,653	\$ 607	38,200	23,584	18,721	\$ 4,863	21%
PRINTING & BINDING	\$ 417	\$ 168	5,000	3,335	5,865	\$ (2,530)	-76%
CONTRACTUAL SERVICES	\$ -	\$ 250	-	-	1,448	\$ (1,448)	
R&M VEHICLES	\$ -	\$ 1,562	-	-	6,584	\$ (6,584)	
ADVERTISING	\$ -	\$ -	-	-	2,064	\$ (2,064)	
POSTAGE	\$ 416	\$ 22	5,000	3,330	287	\$ 3,043	91%
TRAVEL	\$ 833	\$ 2,314	10,000	6,664	7,804	\$ (1,140)	-17%
DUES & FEES	\$ 416	\$ 299	5,000	3,333	1,268	\$ 2,065	62%
EDUCATION & TRAINING	\$ 833	\$ 995	10,000	6,664	3,949	\$ 2,715	41%
HOSPITALITY	\$ 208	\$ 207	2,500	1,664	454	\$ 1,210	73%
RADIOS	\$ -	\$ -	75,000	75,000	75,217	\$ (217)	0%
RENT	\$ -	\$ -	-	-	-	\$ -	
GASOLINE	\$ 11,730	\$ 13,378	125,000	78,089	55,085	\$ 23,004	29%
<b>OTHER PURCHASED SVCS</b>	\$ 18,506	\$ 19,803	275,700	201,663	178,745	\$ 22,918	11%
<b>SUPPLIES</b>							
GENERAL SUPPLIES & MATERIAL	\$ 4,817	\$ 1,476	55,000	35,736	15,225	\$ 20,511	57%
OFFICE SUPPLIES	\$ 1,500	\$ 512	20,000	14,000	22,178	\$ (8,178)	-58%
BOOKS & PERIODICALS	\$ 1,000	\$ 41	10,000	6,000	41	\$ 5,959	99%
EXPLORER PROGRAM EXPENDITURES	\$ -	\$ -	2,150	2,150	1,486	\$ 664	31%
SMALL EQUIPMENT	\$ -	\$ 607	5,000	5,000	34,134	\$ (29,134)	-583%
MISCELLANEOUS	\$ -	\$ -	1,000	-	-	\$ -	
OFFICERS EQUIPMENT	\$ -	\$ -	187,840	187,840	8,903	\$ 178,937	95%
<b>SUPPLIES</b>	\$ 7,317	\$ 2,636	280,990	250,726	81,968	\$ 168,758	67%
<b>CAPITAL OUTLAY</b>							
AUTOMOBILE LEASE/PURCHASE	\$ -	\$ -	-	-	-	\$ -	
FURNITURE	\$ -	\$ -	-	-	-	\$ -	
COMPUTER EQUIPMENT	\$ -	\$ -	-	-	-	\$ -	
EQUIPMENT	\$ -	\$ (885)	-	-	1,306	\$ (1,306)	
<b>CAPITAL OUTLAY</b>	\$ -	\$ (885)	-	-	1,306	\$ (1,306)	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	\$ 342,132	\$ 275,174	5,106,949	3,736,900	3,181,310	555,590	15%

Percentage of Year Elapsed      67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

PUBLIC WORKS							
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES			-			\$ -	
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ -	\$ -	-	-	-	\$ -	
PROF SVCS-LOWE ENGINEERS	59,453	59,453	772,889	535,077	475,624	\$ 59,453	11%
PROF SVCS-R&P MAINT	13,917	-	167,000	111,336	-	\$ 111,336	100%
COMPREHENSIVE TRANSPORTATION PLAN	-	-	10,000	10,000	-	\$ 10,000	100%
STREET MAINTENANCE	6,818	19,423	75,000	47,726	84,017	\$ (36,291)	-76%
TRAFFIC SIGNALS	18,909	17,646	208,000	132,363	85,496	\$ 46,867	35%
MISCELLANEOUS DESIGN SERVICES	-	-	10,000	10,000	-	\$ 10,000	100%
SIDEWALK REPAIR	455	-	5,000	3,185	4,517	\$ (1,332)	-42%
CURB REPLACEMENT	455	-	5,000	3,185	-	\$ 3,185	100%
POT HOLE REPAIR	15,909	7,131	175,000	111,363	78,729	\$ 32,634	29%
PAVING	9,091	-	100,000	63,637	10,750	\$ 52,887	83%
SIGNS	909	998	10,000	6,363	5,074	\$ 1,289	20%
SAND/SALT SPREADING	2,273	10,489	25,000	15,911	11,308	\$ 4,603	29%
<b>TOTAL PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 128,189</b>	<b>\$ 115,140</b>	<b>1,562,889</b>	<b>1,050,146</b>	<b>755,514</b>	<b>\$ 294,632</b>	<b>28%</b>
<b>OTHER PURCHASED SVCS</b>	<b>\$ 709</b>	<b>\$ -</b>	<b>8,500</b>	<b>5,672</b>	<b>65</b>	<b>\$ 5,607</b>	<b>99%</b>
<b>SUPPLIES</b>	<b>\$ 1,408</b>	<b>\$ 171,206</b>	<b>18,500</b>	<b>11,448</b>	<b>172,591</b>	<b>\$ (161,143)</b>	<b>-1408%</b>
<b>CAPITAL OUTLAY</b>			<b>-</b>			<b>\$ -</b>	
<b>MISC. CONSTRUCTION PROJECTS</b>	<b>30,000</b>	<b>-</b>	<b>300,000</b>	<b>180,000</b>		<b>\$ 180,000</b>	<b>100%</b>
<b>CAPITAL OUTLAY</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>300,000</b>	<b>180,000</b>	<b>-</b>	<b>\$ 180,000</b>	<b>100%</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 160,306</b>	<b>\$ 286,347</b>	<b>1,889,889</b>	<b>1,247,266</b>	<b>928,171</b>	<b>319,095</b>	<b>26%</b>

Percentage of Year Elapsed      67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

COMMUNITY DEVELOPMENT							
	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	\$ -	\$ -	-		-	\$ -	
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ -	\$ -	-		-	\$ -	
<b>PURCHASED PROF &amp; TECH SVCS</b>							
PROF SERV.-SOFTWARE & LIC	\$ 417	\$ -	5,000	3,336	135	\$ 3,201	96%
PROF SERV.-OTHER	\$ 8,333	\$ -	100,000	80,665	61,086	\$ 19,579	24%
INSURANCE OTHER THAN EMP. BEN						\$ -	
PROFESSIONAL SERVICES - CLARK PATTERSON LEE	\$ 113,846	\$ -	1,556,000	1,100,616	1,019,669	\$ 80,947	7%
<b>PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 122,596</b>	<b>\$ -</b>	<b>1,661,000</b>	<b>1,184,617</b>	<b>1,080,890</b>	<b>\$ 103,727</b>	<b>9%</b>
<b>OTHER PURCHASED SVCS</b>	<b>\$ 918</b>	<b>\$ 30</b>	<b>11,000</b>	<b>6,927</b>	<b>12,614</b>	<b>\$ (5,687)</b>	<b>-82%</b>
<b>SUPPLIES</b>	<b>\$ 2,370</b>	<b>\$ 754</b>	<b>28,500</b>	<b>18,229</b>	<b>10,367</b>	<b>\$ 7,862</b>	<b>43%</b>
<b>TE &amp; MISC. GRANT MATCHING FUNDS</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>\$ 200,000</b>	
<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>\$ 200,000</b>	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 125,884</b>	<b>\$ 784</b>	<b>1,900,500</b>	<b>1,409,773</b>	<b>1,103,871</b>	<b>\$ 305,902</b>	<b>22%</b>
						Percentage of Year Elapsed	66.67%
<b>GRAND TOTAL ALL DEPARTMENTS</b>	<b>\$ 1,549,451</b>	<b>\$ 1,383,902</b>	<b>14,078,321</b>	<b>\$ 10,362,589</b>	<b>8,932,887</b>	<b>\$ 1,429,702</b>	<b>14%</b>

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

Non-Departmental  
Breakdown of Professional Services-Other

	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	Annual Budget	YTD Budget	YTD Actual
<b>Prof Svcs-Other</b>										<b>586,800</b>	<b>532,800</b>	<b>856,335.38</b>
<b>Breakdown:</b>												
Communications	204.67	1,469.67	1,864.18	1,426.12	1,020.25	143.00						6,127.89
Contractual Services	1,944.08			21,946.00		2,000.00						25,890.08
Equipment Rental	6,212.92	7,943.99	2,429.28	1,564.28	2,245.93	146.25	353.70					20,896.35
Prof Svcs-Architect		14,000.00			33,622.24							47,622.24
Prof Svcs-Boyken	271,410.18	66,709.39	77,748.39	53,135.00	26,727.02	21,638.75		15,676.65				533,045.38
Prof Svcs-City Attorney	38,709.67		15,000.00	15,225.00	16,625.00	21,050.00	16,504.98	16,080.00	15,060.00			154,254.65
Prof Svcs-Court		3,750.00		1,250.00								5,000.00
Prof Svcs-Employment	15,715.70				157.50							15,873.20
Prof Svcs-Hayslet	12,519.19		239.58									12,758.77
Prof Svcs-Legal		2,500.00		7,054.30	4,721.50							14,275.80
Prof Svcs-LGCI	5,850.00	5,625.00										11,475.00
Repairs & Maintenance		70.00	1,149.89	150.00	3,740.00	1,135.00	270.00					6,514.89
Other	606.41		1,122.75	871.97								2,601.13
	<b>353,172.82</b>	<b>102,068.05</b>	<b>99,554.07</b>	<b>102,622.67</b>	<b>88,859.44</b>	<b>46,113.00</b>	<b>17,128.68</b>	<b>31,756.65</b>	<b>15,060.00</b>	<b>-</b>	<b>-</b>	<b>856,335.38</b>

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

HOTEL-MOTEL FUND	275	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
<b>REVENUES</b>								
HOTEL/MOTEL TAXES		106,781	147,918	1,281,375	854,250	1,165,844	(311,594)	91%
INTEREST EARNED		-	-	-	-	563	(563)	0%
<b>TOTAL REVENUES</b>		<b>\$ 106,781</b>	<b>\$ 147,918</b>	<b>\$ 1,281,375</b>	<b>\$ 854,250</b>	<b>\$ 1,166,406</b>	<b>\$ (312,156)</b>	<b>91%</b>
<b>TOTAL ALL REVENUES</b>		<b>\$ 106,781</b>	<b>\$ 147,918</b>	<b>\$ 1,281,375</b>	<b>\$ 854,250</b>	<b>\$ 1,166,406</b>	<b>\$ (312,156)</b>	<b>91%</b>

Percentage of Year Elapsed 67%

3% portion	88,751	3% YTD	699,506
2% portion	59,167	2% YTD	466,337

EXPENDITURES	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
<b>PURCHASED PROF &amp; TECH SVCS</b>							
PROF SVCS-DCVB	\$ 42,713	\$ 57,392	\$ 512,550	\$ 341,700	218,739	\$ 122,961	43%
<b>TOTAL PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 42,713</b>	<b>\$ 57,392</b>	<b>\$ 512,550</b>	<b>\$ 341,700</b>	<b>\$ 218,739</b>	<b>\$ 122,961</b>	<b>43%</b>
<b>OPERATING TRANSFERS</b>							
OPERATING TRANSFERS OUT-TO GENERAL FUND	\$ 64,069	\$ 88,751	\$ 768,825	\$ 512,550	699,506	\$ (186,956)	91%
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>\$ 64,069</b>	<b>\$ 88,751</b>	<b>\$ 768,825</b>	<b>\$ 512,550</b>	<b>\$ 699,506</b>	<b>\$ (186,956)</b>	<b>91%</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 106,781</b>	<b>\$ 146,143</b>	<b>\$ 1,281,375</b>	<b>\$ 854,250</b>	<b>\$ 918,245</b>	<b>\$ (63,995)</b>	<b>134%</b>

Percentage of Year Elapsed 67%

COLLECTED FUNDS AVAILABLE YTD \$ 248,161

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

<b>CAPITAL PROJECTS FUND</b>	<b>350</b>	<b>Budget</b>	<b>Actual</b>	<b>Annual</b>	<b>YTD</b>	<b>YTD</b>	<b>Variance</b>	<b>%</b>
		<b>8/31/2009</b>	<b>8/31/2009</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>		<b>Variance</b>
<b>REVENUE</b>								
Proceeds from Long Term Financing		\$ -	\$ -	\$ 3,500,000	\$ 3,500,000	\$ 2,495,652	\$ 1,004,348	71%
Interest Earned					\$ -	\$ 334	\$ (334)	
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 2,495,985</b>	<b>\$ 1,004,015</b>	<b>71%</b>
<b>TOTAL ALL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 2,495,985</b>	<b>\$ 1,004,015</b>	<b>71%</b>

Percentage of Year Elapsed 67%

<b>EXPENDITURES</b>	<b>Budget</b>	<b>Actual</b>	<b>Annual</b>	<b>YTD</b>	<b>YTD</b>	<b>Variance</b>	<b>%</b>
	<b>8/31/2009</b>	<b>8/31/2009</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>		<b>Variance</b>
Gen Oper-Furniture	\$ -	\$ 4,894	\$ 420,000	\$ 420,000	\$ 264,031	\$ 155,969	63%
Gen Oper-Computer Equipment	\$ -	\$ -	\$ 362,000	\$ 362,000	\$ 188,209	\$ 173,791	52%
Gen Oper-Building Equipment	\$ -	\$ 1,319	\$ 130,000	\$ 130,000	\$ 30,403	\$ 99,597	23%
Police - Small Tools & Equipment	\$ -	\$ (6,340)		\$ 112,000	\$ 254,863	\$ (142,863)	0%
Police - Machinery & Equipment	\$ -	\$ -	\$ 700,000	\$ 588,000	\$ 422,514	\$ 165,486	60%
Police - Computer Equipment	\$ -	\$ 2,557	\$ 95,000	\$ 95,000	\$ 235,160	\$ (140,160)	248%
Police - Furniture & Fixtures	\$ -	\$ -	\$ 112,000	\$ 112,000	\$ 44,650	\$ 67,350	40%
Police - Vehicles	\$ -	\$ -	\$ 1,681,000	\$ 1,681,000	\$ 1,158,238	\$ 522,762	69%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 2,430</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 2,598,067</b>	<b>\$ 901,933</b>	<b>74%</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,430</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 2,598,067</b>	<b>\$ 901,933</b>	<b>74%</b>

Percentage of Year Elapsed 67%

<b>Total Debt to Revenue Ratio</b>	<b>24%</b>
<b>Total Annual Debt Service Payments Required</b>	<b>865,542</b>
<b>Annual Payment to Budgeted Revenue Ratio</b>	<b>6%</b>

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

DEBT SERVICE FUND	405	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
<b>REVENUE</b>								
OPERATING TRANSFERS IN-GENERAL FUND								
		\$ 596,505	\$ 596,505	\$ 596,505	\$ 596,505	596,505	-	100%
<b>TOTAL REVENUES</b>		<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ -</b>	<b>100%</b>
<b>TOTAL ALL REVENUES</b>		<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ 596,505</b>	<b>\$ -</b>	<b>100%</b>
Percentage of Year Elapsed								67%
<b>EXPENDITURES</b>								
DEBT SERVICE								
		\$ 55,135	\$ 55,561	\$ 55,135	\$ 55,135	55,561	(426)	101%
		\$ 11,190	\$ -	\$ 11,190	\$ 11,190	-	11,190	0%
<b>TOTAL DEBT SERVICE</b>		<b>\$ 66,325</b>	<b>\$ 55,561</b>	<b>\$ 66,325</b>	<b>\$ 66,325</b>	<b>\$ 55,561</b>	<b>\$ 10,764</b>	<b>0%</b>
<b>TOTAL ALL EXPENDITURES</b>		<b>\$ 66,325</b>	<b>\$ 55,561</b>	<b>\$ 66,325</b>	<b>\$ 66,325</b>	<b>\$ 55,561</b>	<b>\$ 10,764</b>	<b>84%</b>
<b>FUND BALANCE RESERVED FOR DEBT SERVICE</b>					<b>\$ 530,180</b>			
Percentage of Year Elapsed								67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

STREETLIGHTS	510	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
<b>REVENUE</b>								
STREETLIGHT FEES		\$ -	125,098	\$ 328,000	328,000	139,118	188,882	42%
<b>TOTAL REVENUES</b>			<b>\$ 125,098</b>	<b>\$ 328,000</b>	<b>\$ 328,000</b>	<b>\$ 139,118</b>	<b>\$ 188,882</b>	<b>42%</b>
<b>TOTAL ALL REVENUES</b>			<b>\$ 125,098</b>	<b>\$ 328,000</b>	<b>\$ 328,000</b>	<b>\$ 139,118</b>	<b>\$ 188,882</b>	<b>42%</b>

Percentage of Year Elapsed 67%

EXPENDITURES	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
OPERATING TRANSFER OUT-TO GENERAL FUND	\$ -	-	\$ 328,000	\$ 328,000	-	328,000	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 328,000</b>	<b>\$ 328,000</b>	<b>\$ -</b>	<b>\$ 328,000</b>	<b>0%</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 328,000</b>	<b>\$ 328,000</b>	<b>\$ -</b>	<b>\$ 328,000</b>	<b>0%</b>

Percentage of Year Elapsed 67%

City of Dunwoody  
YTD Financial Summary  
as of August 31, 2009

STORMWATER FUND	560	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
<b>REVENUE</b>								
STORMWATER UTILITY FEES				1,187,918	1,187,918	543,899	644,019	46%
<b>TOTAL REVENUES</b>		\$ -	\$ -	\$ 1,187,918	\$ 1,187,918	\$ 543,899	\$ 644,019	46%
<b>TOTAL ALL REVENUES</b>		\$ -	\$ -	\$ 1,187,918	\$ 1,187,918	\$ 543,899	\$ 644,019	46%

Percentage of Year Elapsed 67%

EXPENDITURES	Budget 8/31/2009	Actual 8/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
Prof Svcs-FT SWU MGT Design Sp	-	-	153,333	153,333	-	153,333	0%
Prof Svcs-Addl Design Insp Sur	-	-	80,000	80,000	-	80,000	0%
Prof Svcs-Inv & Cond Assmt	-	-	98,000	98,000	-	98,000	0%
Stormwater-RIP RAP Prgm	-	440.38	25,000	25,000	4,429	20,571	18%
R&M Stormwater System	-	-	270,000	270,000	12,688	257,312	5%
Printing & Binding	-	-	1,000	1,000	-	1,000	0%
Dues & Fees	-	-	500	500	-	500	0%
Licenses-NPDES Permitting	-	-	50,000	50,000	-	50,000	0%
Office Supplies	-	-	1,000	1,000	-	1,000	0%
Operating Supplies	-	-	5,000	5,000	-	5,000	0%
Miscellaneous	-	-	500	500	-	500	0%
Books & Periodicals	-	-	500	500	-	500	0%
Small Tools & Equipment	-	-	5,000	5,000	-	5,000	0%
Machinery & Equipment	-	-	-	-	-	-	-
Computer Equipment	-	-	5,000	5,000	-	5,000	0%
Furniture	-	-	5,000	5,000	-	5,000	0%
Emergency Contingency Fund	-	-	120,000	120,000	-	120,000	0%
Capital Reserve Contingency	-	-	368,085	368,085	-	368,085	0%
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 440	\$ 1,187,918	\$ 1,187,918	\$ 17,117	\$ 1,170,801	0%
<b>TOTAL ALL EXPENDITURES</b>	\$ -	\$ 440	\$ 1,187,918	\$ 1,187,918	\$ 17,117	\$ 1,170,801	1%

Percentage of Year Elapsed 67%