



CITY OF DUNWOODY

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MEMORANDUM

To: Mayor and City Council

From: Chris Pike, Finance Director

Date: May 10, 2010

Subject: **Financial Report for the Quarter Ended March 31, 2010**

Following are the financial highlights for fiscal year 2010 through March 31, 2010.

This fiscal year has started out quietly as expected. However, there have been several notable highlights to this year, financially speaking. First, property tax collections for the 2009 continue to come in at a decelerating pace. Overall though, we have now collected over 98% of the 2009 budget for property tax, stormwater and special assessments. This is not reflected on the income statement because those revenues were recorded in 2009 and reflect a 2010 decrease in the receivable balance instead of revenue. The exceptions are where collections exceeded our 2009 estimated receivable and interest charges on the late payments. For 2010, we are taking a more conservative approach until the digest is released. Real property tax budgeted was reduced by half a million dollars.

Second, other tax receipts are showing better than expected results. Two that stand out are franchise fees and occupation taxes. For franchise fees, we received an unexpected check from Georgia Power. For occupation taxes, collections through March exceed the budget by more than \$200,000. During our 2010 budget adoption process, we took a conservative approach and estimated sales for the businesses would be down 5% over the previous year. This would have meant that we would have applied a 5% credit to the 2010 bill as well as taxing for 2010 at a 5% reduction for a total of 10%. What actually happened was that sales were up 5% from what was reported last year. This means that instead of a reduction of \$200,000, we are seeing the exact opposite. It also means that end of year numbers will be closer to \$2.3 million instead of the budgeted \$2.0 million. On a related note, state law (OCGA 48-13-28) requires we address this surplus to determine how the money will be spent. It is silent on the timing though and typically this address is handled through the budget and budget amendment processes. I will be sure to bring this back up at an appropriate time.

Third, both hotel taxes and fines have exceeded the budget. Fines are averaging around \$115,000 per month, exceeding the already increased budget. Taxes collected from our hotel visitors are 10% over budget with March collections being the highest since our incorporation.

Fourth and lastly, licenses and permits doubled year-to-date budgeted amounts due mainly to the AJC's renovations to their new home in Dunwoody. Overall, actual revenues collected so far in 2010 are \$2.4 million, exceeding the \$1.8 million budgeted.

Regarding expenses, all departments are under their year-to-date budgeted amounts. Some individual lines are showing negative variances, but this is normal. In a few of those cases, it represents the need to address during the future amendment. For example, we received sponsorship revenue for the State of the City address, but those revenues and the related expenses were not budgeted. Accordingly, the revenues for Other Charges for Services is nearly nine times the annual budget while Marketing's (F&A) food budget has been exceeded nearly eight fold. Again, this will be addressed at a later amendment. Other variances are merely timing issues. For example, Property and Liability Insurance was budgeted in March, but actually paid in April when the bill was received. This will correct itself.

Of course, despite this positive report, we should remain optimistically cautious until the 2010 digest is released.

FORMAL SOLICITATION REPORT

4/15/2010

| Solicitation Name | Release Date | Award Date | User Department | Term/Value | SCOPE/SERVICE and REASON |
|---|---------------------|-------------------|------------------------|------------------------|---|
| On The Street | | | | | |
| RFP 10-04 Insurance Services | 8-Apr | May | Finance and Admin | Multi-year | To assist with property/casualty insurance and employee benefits plus other insurance services. |
| RFP 10-03A Comprehensive Transportation Plan | 8-Apr | May | Public Works | One time | Develop a comprehensive traffic plan for the City. Re-solicitation due to getting only one proposal the first time. |
| Preparing For Release | | | | | |
| RFP 10-xx Work Order System | April | | Public Works | One time | Working with Lockett and Smith to develop RFP |
| RFP 10-xx Impact Fee Study | April | | Community Development | One time | Working with Tuller to develop RFP |
| RFP 10-xx Occupation Tax Billing and Collections Services | May | | Finance and Admin | Percent of Collections | waiting on go ahead |
| In Review | | | | | |
| SERVICE/TYPE | Opened | Award Date | User Department | Term/Value | Comments |
| RFQ 10-51 Dunwoody Village Redevelopment Plan | Jan-10 | Mar-10 | Community Development | \$125k | Council discussing |
| RFQ 10-50 Georgetown/North Shallowford Redevelopment Plan | Jan-10 | Mar-10 | Community Development | \$125k | Council discussing |

Grants Procurements Update
4/19/2010

| Name of Grant | Department | Grant Specs |
|---|-----------------------|--|
| Target (private) | Police | Requested \$2000 for community outreach |
| Secret Service | Police | RECEIVED \$2000 for small equipment |
| COPS | Police | Will request update in June. Initially told we would not qualify, but more recent information leads us to believe we may get back on the list. |
| ARC Grant for LCI | Community Development | Awarded \$80,000 from ARC earmark to be used for the Dunwoody Village LCI Study. |
| GEFA Energy Efficiency and Conservation Block Grant | Community Development | Awarded \$500,000 as a joint recipient with Decatur and Chamble to finance energy efficient retrofits to government owned facilities and other projects. |

Potential Grant Opportunities Being Explored

| Name of Grant | Department | Grant Specs |
|---|-----------------------|--|
| Economic Development Assistance Program | City Manager | 50% cost share grant to provide funding to Public Works investments that may support the construction or rehabilitation of essential public infrastructure and facilities necessary to generate or retain private sector jobs and investments, attract private sector capital, and promote regional competitiveness, including investments that expand and upgrade infrastructure to attract new industry, support technology-led development, accelerate new business development, and enhance the ability of regions to capitalize on opportunities presented by free trade. |
| National Archives Electronic Records Projects | IT | Start-up projects that develop the capacity of institutions to prepare to capture and preserve electronic records, through program planning |
| DOJ Electronic Crime and Digital Evidence Recovery | Police | To develop or work with a developer of emerging electronic crime and digital evidence recovery technology solutions for law enforcement agencies or to evaluate, demonstrate, test existing cutting edge solutions |
| DCA Keep Georgia Beautiful Program | Public Works | \$2000 Grant for community involvement, litter prevention and waste reduction/recycling. |
| Georgia Forestry Commission's 2010 Urban and Community Forestry Grant Program | Community Development | Up to \$20,000 in matching funds designed to encourage communities to create and support long-term and sustained urban and community forestry programs throughout Georgia. |
| DCA Grant & Loan Programs E911 | Police | Eligible uses of funds will cover such activities as: the provision of public infrastructure, services, facilities and improvements needed to implement enhanced 9-1-1 emergency telephone services. |

City of Dunwoody
General Fund Balance Sheet
As of March 31st, 2010

| Description | Balance | |
|--|---------------------|--------------------------------|
| <u>Assets</u> | | |
| Cash in Banks | 4,413,156.81 | |
| Taxes Receivable | 31,724.23 | |
| Accounts Receivable | 2,756.25 | |
| Due from other Funds | 247,826.41 | |
| Total Assets | | <u><u>4,695,463.70</u></u> |
| <u>Liabilities</u> | | |
| Accounts Payable | 625,591.42 | |
| Salaries and Benefits Payable | 147,400.57 | |
| Due to Other Funds-745 | 1,361.28 | |
| Deferred Revenue | 28,255.06 | |
| TAN Payable | 50,000.00 | |
| Abated Rent | 26,046.77 | |
| Noncurrent-Abated Rent | 931,694.26 | |
| Customer Deposits Payable | 155,225.20 | |
| Total Liabilities | | <u>1,965,574.56</u> |
| <u>Equity</u> | | |
| Fund Balance | 3,357,132.82 | |
| Total Beginning Equity | 3,357,132.82 | |
| Total Revenues | 2,416,341.81 | |
| Total Expenditures | 3,043,585.49 | |
| Total Revenue over/(under) Expenditures | <u>(627,243.68)</u> | |
| Total Equity & Rev. Over/(Under) Expenditures | | <u>2,729,889.14</u> |
| Total Liabilities, Equity & Rev. Over/(Under) Expenditures | | <u><u>4,695,463.70</u></u> |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|---|--------------------|-------------------|------------------------|--------------------|------------------|--------------------|
| <i>Revenues</i> | | | | | | |
| Taxes | 201,019 | 1,128,477 | 14,625,347 | 1,454,308 | 1,812,332 | 12% |
| Licenses & Permits | 35,583 | 46,493 | 827,000 | 106,750 | 224,881 | 27% |
| Other Charges for Services | - | 3,351 | 288,736 | - | 13,765 | 5% |
| Fines & Forfeitures | 91,667 | 114,888 | 1,100,000 | 275,000 | 345,071 | 31% |
| Investment Income | 167 | 986 | 2,000 | 500 | 2,982 | 149% |
| Contributions & Donations from Private Sources | 167 | 225 | 2,000 | 500 | 695 | 35% |
| Miscellaneous Revenue | 333 | 1,006 | 4,000 | 1,000 | 16,616 | 415% |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenues | 328,936 | 1,295,426 | 16,849,083 | 1,838,058 | 2,416,342 | 14% |
| <i>Expenditures</i> | | | | | | |
| City Council | 14,074 | 13,000 | 240,882 | 114,221 | 51,964 | 22% |
| City Manager | 19,107 | 17,559 | 229,278 | 57,320 | 49,207 | 21% |
| City Clerk | 34,713 | 9,218 | 168,554 | 55,339 | 27,488 | 16% |
| Legal | 29,375 | 28,996 | 359,000 | 89,775 | 77,397 | 22% |
| Finance and Administration | 302,577 | 271,155 | 3,761,927 | 973,232 | 812,555 | 22% |
| Municipal Court | 23,498 | 17,867 | 281,981 | 70,495 | 39,579 | 14% |
| Police | 408,994 | 395,922 | 5,049,925 | 1,368,981 | 1,181,249 | 23% |
| Public Works | 217,381 | 156,779 | 2,943,576 | 729,644 | 344,226 | 12% |
| Community Development | 269,791 | 135,849 | 2,251,500 | 698,374 | 459,920 | 20% |
| Contingency | 20,833 | - | 250,000 | 62,500 | - | 0% |
| Total Expenditures | 1,340,343 | 1,046,344 | 15,536,623 | 4,219,880 | 3,043,585 | 20% |
| Total Revenues over/(under) Expenditures | (1,011,407) | 249,082 | 1,312,460 | (2,381,822) | (627,244) | -48% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|---|-------------------|-------------------|------------------------|------------------|------------------|--------------------|
| Revenues | | | | | | |
| Real Property Tax | - | - | 5,668,116 | - | - | 0% |
| Personal Property Tax | - | - | 440,000 | - | - | 0% |
| Motor Vehicle Tax | 20,000 | 23,098 | 240,000 | 60,000 | 63,163 | 26% |
| Intangibles (Reg & Recording) | 10,000 | 4,629 | 120,000 | 30,000 | 9,251 | 8% |
| Franchise Fees | 37,500 | 144,932 | 1,275,000 | 283,750 | 437,599 | 34% |
| Homestead Option Sales Tax | - | - | 1,600,000 | - | - | 0% |
| Hotel/Motel Tax | 80,186 | 98,787 | 962,231 | 240,558 | 266,227 | 28% |
| Alcoholic Beverage Excise Tax | 50,000 | 52,487 | 600,000 | 150,000 | 131,607 | 22% |
| MVR Excise Tax | 3,333 | 7,890 | 40,000 | 10,000 | 15,036 | 38% |
| Business & Occupation Tax | - | 747,273 | 2,000,000 | 600,000 | 833,296 | 42% |
| Insurance Premium Tax | - | - | 1,600,000 | - | - | 0% |
| Financial Institutions Tax | - | 48,670 | 80,000 | 80,000 | 53,256 | 67% |
| Penalties & int on delinquent taxes-Property Taxes | - | 710 | - | - | 1,328 | |
| Pen & Int on delinq taxes-Business Licenses | - | - | - | - | 1,570 | |
| Taxes | 201,019 | 1,128,477 | 14,625,347 | 1,454,308 | 1,812,332 | 12% |
| Alcoholic Beverage Licenses | - | 4,093 | 400,000 | - | 19,230 | 5% |
| Planning & Zoning Fees | - | - | - | - | 30 | |
| Bldg Structures & Equipment | 34,333 | 42,400 | 412,000 | 103,000 | 205,621 | 50% |
| Soil Erosion | 417 | - | 5,000 | 1,250 | - | 0% |
| Tree Bank | 833 | - | 10,000 | 2,500 | - | 0% |
| Licenses & Permits | 35,583 | 46,493 | 827,000 | 106,750 | 224,881 | 27% |
| Special Police Services | - | 530 | - | - | 2,245 | |
| Fingerprinting Fee | - | 540 | - | - | 1,290 | |
| Public Safety-Other | - | 1,210 | - | - | 9,035 | |
| Special Assessments | - | 25 | 17,694 | - | 37 | 0% |
| Streetlight Fees | - | 1,046 | 271,042 | - | 1,158 | 0% |
| Other Charges for Services | - | 3,351 | 288,736 | - | 13,765 | 5% |
| Municipal Court Fines & Forfeitures | 91,667 | 114,888 | 1,100,000 | 275,000 | 345,071 | 31% |
| Fines & Forfeitures | 91,667 | 114,888 | 1,100,000 | 275,000 | 345,071 | 31% |
| Interest Revenue | 167 | 986 | 2,000 | 500 | 2,982 | 149% |
| Investment Income | 167 | 986 | 2,000 | 500 | 2,982 | 149% |
| Contr & Don From Priv Sources | 83 | - | 1,000 | 250 | - | 0% |
| Explorer Donations | 83 | 225 | 1,000 | 250 | 695 | 70% |
| Contributions & Donations from Private Sources | 167 | 225 | 2,000 | 500 | 695 | 35% |
| Reimb for damaged property | - | - | - | - | 7,906 | |
| Other Charges For Services | 333 | 1,006 | 4,000 | 1,000 | 8,710 | 218% |
| Miscellaneous Revenue | 333 | 1,006 | 4,000 | 1,000 | 16,616 | 415% |
| Total Revenues | 328,936 | 1,295,426 | 16,849,083 | 1,838,058 | 2,416,342 | 14% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|--------------------------------------|-------------------|-------------------|------------------------|----------------|---------------|--------------------|
| City Council | | | | | | |
| Regular Salaries | 7,333 | 7,333 | 88,000 | 22,000 | 22,000 | 25% |
| Group Insurance | 3,383 | 1,836 | 40,600 | 10,150 | 5,509 | 14% |
| Social Security | 455 | 435 | 5,456 | 1,364 | 1,305 | 24% |
| Medicare | 106 | 102 | 1,276 | 319 | 305 | 24% |
| Unemployment Insurance | - | - | - | - | 368 | |
| Personal Services | 11,278 | 9,706 | 135,332 | 33,833 | 29,487 | 22% |
| Professional Services | 83 | - | 1,000 | 250 | 1,235 | 123% |
| Property/Liability Insurance | - | - | 72,000 | 72,000 | 14,048 | 20% |
| Communications | 21 | 61 | 250 | 63 | 277 | 111% |
| Printing & Binding | - | - | - | - | 30 | |
| Travel | 563 | - | 6,750 | 1,688 | 302 | 4% |
| Dues & Fees | 83 | - | 1,000 | 250 | - | 0% |
| Education & Training | - | 2,855 | - | - | 4,413 | |
| Purchased/Contracted Services | 750 | 2,916 | 81,000 | 74,250 | 20,304 | 25% |
| Supplies | 1,546 | - | 18,550 | 4,638 | (600) | -3% |
| Food | 417 | 378 | 5,000 | 1,250 | 2,773 | 55% |
| Books & Periodicals | 42 | - | 500 | 125 | - | 0% |
| Small Equipment | 42 | - | 500 | 125 | - | 0% |
| Supplies and Materials | 2,046 | 378 | 24,550 | 6,138 | 2,173 | 9% |
| Total City Council | 14,074 | 13,000 | 240,882 | 114,221 | 51,964 | 22% |

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|--------------------------------------|-------------------|-------------------|------------------------|---------------|---------------|--------------------|
| City Manager | | | | | | |
| Regular Salaries | 13,115 | 12,742 | 157,380 | 39,345 | 36,250 | 23% |
| Group Insurance | 1,882 | 1,589 | 22,580 | 5,645 | 4,464 | 20% |
| Medicare | 190 | 170 | 2,279 | 570 | 510 | 22% |
| Retirement | 2,024 | 1,839 | 24,289 | 6,072 | 4,584 | 19% |
| Unemployment Insurance | - | - | - | - | 223 | |
| Workers' Compensation | 25 | - | 300 | 75 | - | 0% |
| Personal Services | 17,236 | 16,340 | 206,828 | 51,707 | 46,031 | 22% |
| Professional Services | 300 | - | 3,600 | 900 | - | 0% |
| Technical Services | - | - | - | - | 119 | |
| Communications | 150 | 425 | 1,800 | 450 | 740 | 41% |
| Printing & Binding | - | - | - | - | 18 | |
| Travel | 250 | - | 3,000 | 750 | - | 0% |
| Dues & Fees | 417 | - | 5,000 | 1,250 | 350 | 7% |
| Education & Training | 213 | 465 | 2,550 | 638 | 1,125 | 44% |
| Purchased/Contracted Services | 1,329 | 890 | 15,950 | 3,988 | 2,352 | 15% |
| Supplies | 333 | - | 4,000 | 1,000 | 203 | 5% |
| Food | 83 | 26 | 1,000 | 250 | 171 | 17% |
| Books & Periodicals | - | - | - | - | 148 | |
| Small Equipment | 125 | 303 | 1,500 | 375 | 303 | 20% |
| Supplies and Materials | 542 | 329 | 6,500 | 1,625 | 825 | 13% |
| Total City Manager | 19,107 | 17,559 | 229,278 | 57,320 | 49,207 | 21% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|--------------------------------------|-------------------|-------------------|------------------------|---------------|---------------|--------------------|
| City Clerk | | | | | | |
| Regular Salaries | 6,430 | 7,152 | 77,164 | 19,291 | 18,596 | 24% |
| Group Insurance | 955 | 782 | 11,463 | 2,866 | 2,183 | 19% |
| Medicare | 93 | 84 | 1,116 | 279 | 251 | 23% |
| Retirement | 1,038 | 926 | 12,461 | 3,115 | 2,316 | 19% |
| Unemployment Insurance | - | - | - | - | 223 | |
| Workers' Compensation | 25 | - | 300 | 75 | - | 0% |
| Personal Services | 8,542 | 8,944 | 102,504 | 25,626 | 23,569 | 23% |
| Professional Services | 25,000 | - | 50,000 | 25,000 | 3,350 | 7% |
| Technical Services | - | - | - | - | 35 | |
| Communications | 317 | 65 | 3,800 | 950 | 225 | 6% |
| Advertising | 417 | - | 5,000 | 1,250 | - | 0% |
| Printing & Binding | 42 | 37 | 500 | 125 | 37 | 7% |
| Travel | - | - | 1,000 | 600 | - | 0% |
| Dues & Fees | 63 | - | 750 | 188 | - | 0% |
| Education & Training | - | - | 1,000 | 600 | - | 0% |
| Purchased/Contracted Services | 25,838 | 102 | 62,050 | 28,713 | 3,647 | 6% |
| Supplies | 292 | 152 | 3,500 | 875 | 214 | 6% |
| Books & Periodicals | 42 | 19 | 500 | 125 | 58 | 12% |
| Supplies and Materials | 333 | 171 | 4,000 | 1,000 | 272 | 7% |
| Total City Clerk | 34,713 | 9,218 | 168,554 | 55,339 | 27,488 | 16% |

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|--------------------------------------|-------------------|-------------------|------------------------|---------------|---------------|--------------------|
| Legal | | | | | | |
| Group Insurance | 1,250 | 918 | 15,000 | 3,750 | 1,122 | 7% |
| Professional Services | 4,583 | 4,583 | 55,000 | 13,750 | 18,814 | 34% |
| Professional Services-Legal | 15,500 | 16,475 | 186,000 | 46,500 | 47,975 | 26% |
| Professional Services-Litigation | 7,417 | 5,430 | 89,000 | 22,250 | 6,915 | 8% |
| Technical Services | 625 | 485 | 7,500 | 1,875 | 1,455 | 19% |
| Communications | - | - | - | - | 11 | |
| Printing & Binding | - | 500 | - | - | 500 | |
| Dues & Fees | - | - | 6,000 | 1,500 | - | 0% |
| Education & Training | - | 605 | 500 | 150 | 605 | 121% |
| Purchased/Contracted Services | 28,125 | 28,078 | 344,000 | 86,025 | 76,275 | 22% |
| Total Legal | 29,375 | 28,996 | 359,000 | 89,775 | 77,397 | 22% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|--|-------------------|-------------------|------------------------|----------------|----------------|--------------------|
| <i>Finance and Administration</i> | | | | | | |
| Regular Salaries | 9,499 | 10,577 | 113,990 | 28,498 | 27,500 | 24% |
| Group Insurance | 1,478 | 1,191 | 17,741 | 4,435 | 3,334 | 19% |
| Medicare | 138 | 120 | 1,650 | 413 | 357 | 22% |
| Retirement | 1,536 | 1,359 | 18,426 | 4,607 | 3,403 | 18% |
| Unemployment Insurance | - | 190 | - | - | 407 | |
| Workers' Compensation | 25 | - | 300 | 75 | - | 0% |
| Other Employment Benefits | 2,917 | - | 35,000 | 8,750 | - | 0% |
| Personal Services | 15,592 | 13,247 | 187,107 | 46,777 | 35,001 | 19% |
| Official/Admin Services-CGA | 162,500 | 158,992 | 1,950,000 | 487,500 | 476,975 | 24% |
| Professional Services | 20,225 | 2,851 | 242,700 | 60,675 | 42,119 | 17% |
| Technical Services | 25,591 | 654 | 307,092 | 76,773 | 7,044 | 2% |
| Repairs & Maintenance | 1,500 | 19,025 | 18,000 | 4,500 | 24,446 | 136% |
| Rentals | 39,125 | 36,475 | 447,500 | 89,875 | 109,788 | 25% |
| Property/Liability Insurance | - | - | 73,000 | 73,000 | 14,048 | 19% |
| Communications | 8,636 | 7,118 | 103,632 | 25,908 | 15,083 | 15% |
| Advertising | 1,329 | - | 15,950 | 3,988 | 934 | 6% |
| Printing & Binding | 1,825 | 254 | 21,900 | 5,475 | 1,091 | 5% |
| Travel | 1,223 | 474 | 14,680 | 3,670 | 617 | 4% |
| Dues & Fees | 2,075 | - | 24,900 | 6,225 | 5,618 | 23% |
| Education & Training | 2,507 | 4,631 | 30,080 | 7,520 | 4,631 | 15% |
| Contract Labor | 417 | - | 5,000 | 1,250 | - | 0% |
| Merchant Services | 667 | 977 | 8,000 | 2,000 | 2,599 | 32% |
| Purchased/Contracted Services | 267,620 | 231,449 | 3,262,434 | 848,359 | 704,994 | 22% |
| Supplies | 3,054 | 920 | 36,650 | 9,163 | 5,051 | 14% |
| Electricity | - | 119 | - | - | 1,921 | |
| Food | 63 | 16 | 750 | 188 | 5,911 | 788% |
| Books & Periodicals | 579 | - | 6,950 | 1,738 | 121 | 2% |
| Small Equipment | 1,375 | 10,957 | 16,500 | 4,125 | 12,362 | 75% |
| Supplies and Materials | 5,071 | 12,013 | 60,850 | 15,213 | 25,366 | 42% |
| Capital Outlays | 2,092 | - | 25,100 | 6,275 | - | 0% |
| Interest on TAN | - | - | 80,000 | 20,000 | - | 0% |
| Issuance Costs | - | - | - | - | 3,600 | |
| Debt Service | - | - | 80,000 | 20,000 | 3,600 | 5% |
| Other Financing Uses | 12,203 | 14,446 | 146,436 | 36,609 | 43,594 | 30% |
| Total Finance and Administration | 302,577 | 271,155 | 3,761,927 | 973,232 | 812,555 | 22% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|---------------------------------------|-------------------|-------------------|------------------------|---------------|---------------|--------------------|
| Municipal Court | | | | | | |
| Regular Salaries | 4,502 | 5,000 | 54,018 | 13,505 | 13,000 | 24% |
| Group Insurance | 644 | 536 | 7,722 | 1,931 | 1,455 | 19% |
| Medicare | 65 | 58 | 780 | 195 | 175 | 22% |
| Retirement | 726 | 649 | 8,711 | 2,178 | 1,624 | 19% |
| Unemployment Insurance | - | 12 | - | - | 406 | |
| Workers' Compensation | 25 | - | 300 | 75 | - | 0% |
| Personal Services | 5,961 | 6,255 | 71,531 | 17,883 | 16,661 | 23% |
| Professional Services | 5,000 | 3,000 | 60,000 | 15,000 | 6,703 | 11% |
| Professional Services-Court Solicitor | 5,000 | 5,990 | 60,000 | 15,000 | 6,940 | 12% |
| Professional Services-Public Defender | 833 | - | 10,000 | 2,500 | 985 | 10% |
| Technical Services | 917 | 2,269 | 11,000 | 2,750 | 5,714 | 52% |
| Rentals | 625 | 242 | 7,500 | 1,875 | 1,029 | 14% |
| Communications | 500 | 80 | 6,000 | 1,500 | 237 | 4% |
| Printing & Binding | 417 | - | 5,000 | 1,250 | - | 0% |
| Travel | 292 | - | 3,500 | 875 | - | 0% |
| Dues & Fees | 83 | - | 1,000 | 250 | 150 | 15% |
| Education & Training | 292 | - | 3,500 | 875 | 450 | 13% |
| Purchased/Contracted Services | 13,958 | 11,581 | 167,500 | 41,875 | 22,207 | 13% |
| Supplies | 1,229 | 20 | 14,750 | 3,688 | 700 | 5% |
| Small Equipment | 458 | 11 | 5,500 | 1,375 | 11 | 0% |
| Supplies and Materials | 1,688 | 31 | 20,250 | 5,063 | 711 | 4% |
| Machinery & Equipment | 1,892 | - | 22,700 | 5,675 | - | 0% |
| Capital Outlays | 1,892 | - | 22,700 | 5,675 | - | 0% |
| Total Municipal Court | 23,498 | 17,867 | 281,981 | 70,495 | 39,579 | 14% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|--------------------------------------|-------------------|-------------------|------------------------|------------------|------------------|--------------------|
| Police | | | | | | |
| Regular Salaries | 213,095 | 186,223 | 2,557,134 | 639,284 | 579,084 | 23% |
| Overtime Salaries | 21,063 | 42,090 | 252,760 | 63,190 | 52,634 | 21% |
| Salaries | 234,158 | 228,312 | 2,809,894 | 702,474 | 631,718 | 22% |
| Group Insurance | 41,393 | 34,160 | 496,716 | 124,179 | 95,130 | 19% |
| Medicare | 3,398 | 2,983 | 40,774 | 10,194 | 8,816 | 22% |
| Retirement | 33,353 | 28,800 | 400,236 | 100,059 | 71,433 | 18% |
| Unemployment Insurance | - | 830 | - | - | 25,829 | |
| Workers' Compensation | 6,250 | 4,853 | 75,000 | 18,750 | 9,706 | 13% |
| Employee Benefits | 84,394 | 71,626 | 1,012,726 | 253,182 | 210,915 | 21% |
| Personal Services | 318,552 | 299,938 | 3,822,620 | 955,655 | 842,633 | 22% |
| Professional Services | 4,833 | 35 | 58,000 | 14,500 | 1,679 | 3% |
| Technical Services | 6,590 | 222 | 79,080 | 19,770 | 10,504 | 13% |
| Repairs & Maintenance | 7,250 | 13,867 | 87,000 | 21,750 | 33,842 | 39% |
| Rentals | 2,042 | 1,039 | 24,500 | 6,125 | 3,247 | 13% |
| Insurance | - | - | 142,000 | 142,000 | 33,143 | 23% |
| Communications | 4,094 | 4,474 | 49,124 | 12,281 | 12,089 | 25% |
| Advertising | - | - | - | - | 357 | |
| Printing & Binding | 833 | 224 | 10,000 | 2,500 | 887 | 9% |
| Travel | 708 | 1,163 | 8,500 | 2,125 | 2,884 | 34% |
| Dues & Fees | 625 | 138 | 7,500 | 1,875 | 783 | 10% |
| Education & Training | 4,833 | 1,975 | 58,000 | 14,500 | 5,410 | 9% |
| Other Purchased Services-Other | - | - | - | - | 310 | |
| Purchased/Contracted Services | 31,809 | 23,137 | 523,704 | 237,426 | 105,136 | 20% |
| Supplies | 8,795 | 8,295 | 105,544 | 26,386 | 16,751 | 16% |
| Supplies-Explorer Program | 417 | - | 5,000 | 1,250 | 407 | 8% |
| Gasoline | 14,583 | 10,718 | 175,000 | 43,750 | 35,693 | 20% |
| Food | 208 | 32 | 2,500 | 625 | 1,249 | 50% |
| Books & Periodicals | 833 | 69 | 10,000 | 2,500 | 849 | 8% |
| Cash Over & Short | - | - | - | - | 8 | |
| Small Equipment | 4,176 | 12,617 | 50,116 | 12,529 | 19,136 | 38% |
| Supplies and Materials | 29,013 | 31,731 | 348,160 | 87,040 | 74,092 | 21% |
| Machinery & Equipment | 13,863 | - | 166,353 | 41,588 | 35,311 | 21% |
| Capital Outlays | 13,863 | - | 166,353 | 41,588 | 35,311 | 21% |
| Interfund Transfers | 15,757 | 41,115 | 189,088 | 47,272 | 124,077 | 66% |
| Other Financing Uses | 15,757 | 41,115 | 189,088 | 47,272 | 124,077 | 66% |
| Total Police | 408,994 | 395,922 | 5,049,925 | 1,368,981 | 1,181,249 | 23% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|--------------------------------------|-------------------|-------------------|------------------------|----------------|----------------|--------------------|
| Public Works | | | | | | |
| Professional Services | 75,000 | - | 75,000 | 75,000 | 400 | 1% |
| Professional Services-Lowe | 54,295 | 54,295 | 651,534 | 162,884 | 162,884 | 25% |
| Technical Services | 6,250 | - | 75,000 | 18,750 | 160 | 0% |
| Repairs & Maintenance-Parks | - | - | 250,000 | - | - | 0% |
| R&M-Storm Damage Removal | 2,083 | 2,047 | 25,000 | 6,250 | 2,047 | 8% |
| R&M - Street Maintenance | 28,333 | 18,213 | 340,000 | 85,000 | 42,112 | 12% |
| R&M - Traffic Signals | 16,667 | 7,538 | 200,000 | 50,000 | 27,136 | 14% |
| R&M - Right of Way Maint | 5,000 | 5,204 | 60,000 | 15,000 | 5,204 | 9% |
| Rentals | 625 | 646 | 7,500 | 1,875 | 1,292 | 17% |
| Claims | - | - | - | - | 126 | |
| Communications | 42 | 52 | 500 | 125 | 178 | 36% |
| Advertising | 83 | - | 1,000 | 250 | - | 0% |
| Printing & Binding | 125 | - | 1,500 | 375 | 37 | 2% |
| Travel | 42 | - | 500 | 125 | - | 0% |
| Education & Training | 42 | - | 500 | 125 | - | 0% |
| Purchased/Contracted Services | 188,586 | 87,995 | 1,688,034 | 415,759 | 241,576 | 14% |
| Supplies-Office | 1,167 | - | 14,000 | 3,500 | 74 | 1% |
| Supplies-Road Materials | - | 516 | - | - | 3,649 | |
| Electricity | 27,587 | 68,267 | 331,042 | 82,761 | 98,927 | 30% |
| Books & Periodicals | 42 | - | 500 | 125 | - | 0% |
| Supplies and Materials | 28,795 | 68,784 | 345,542 | 86,386 | 102,650 | 30% |
| Other Financing Uses | - | - | 910,000 | 227,500 | - | 0% |
| Total Public Works | 217,381 | 156,779 | 2,943,576 | 729,644 | 344,226 | 12% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|---|--------------------|-------------------|------------------------|--------------------|------------------|--------------------|
| <i>Community Development</i> | | | | | | |
| Professional Services | 121,666 | 5,000 | 474,000 | 253,999 | 23,500 | 5% |
| Professional Services-Clark Patterson Lee | 135,833 | 128,833 | 1,630,000 | 407,500 | 386,500 | 24% |
| Rentals | 625 | - | 7,500 | 1,875 | 281 | 4% |
| Insurance Claims | - | - | - | - | 1,305 | |
| Communications | 500 | 34 | 6,000 | 1,500 | 286 | 5% |
| Advertising | 500 | 894 | 6,000 | 1,500 | 2,827 | 47% |
| Printing & Binding | 1,500 | 157 | 18,000 | 4,500 | 275 | 2% |
| Travel | 167 | - | 2,000 | 500 | 21 | 1% |
| Dues & Fees | - | - | - | - | 482 | |
| Education & Training | 583 | - | 7,000 | 1,750 | - | 0% |
| Other Purchased Services | - | - | - | - | 27 | |
| Purchased/Contracted Services | 261,374 | 134,918 | 2,150,500 | 673,124 | 415,504 | 19% |
| Supplies | 8,417 | 575 | 101,000 | 25,250 | 4,035 | 4% |
| Food | - | 283 | - | - | 442 | |
| Books & Periodicals | - | 73 | - | - | 122 | |
| Supplies and Materials | 8,417 | 931 | 101,000 | 25,250 | 4,599 | 5% |
| Capital Outlays | - | - | - | - | 39,818 | |
| Total Community Development | 269,791 | 135,849 | 2,251,500 | 698,374 | 459,920 | 20% |
| | | | | | | |
| | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
| <i>Contingency</i> | | | | | | |
| Contingency | 20,833 | - | 250,000 | 62,500 | - | 0% |
| Total Contingency | 20,833 | - | 250,000 | 62,500 | - | 0% |
| Total General Fund Expenditures | 1,340,343 | 1,046,344 | 15,536,623 | 4,219,880 | 3,043,585 | 20% |
| Total Revenues over/(under) Expenditures | (1,011,407) | 249,082 | 1,312,460 | (2,381,822) | (627,244) | -48% |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| Fund 350 Capital Fund Revenues | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|---|-----------------|-----------------|---------------------|----------------|-----------------|-----------------|
| MARTA Capital Funds | 66,667 | - | 800,000 | 200,000 | - | 0% |
| GDOT LARP | 41,333 | - | 496,000 | 124,000 | - | 0% |
| Interest Revenue | - | 139 | - | - | 2,494 | |
| Interfund Transfer | - | - | 910,000 | 227,500 | - | 0% |
| Proceeds from GMA Lease | - | - | - | - | (0) | |
| Proceeds from Suntrust Lease | - | - | - | - | 0 | |
| Total Revenues | 108,000 | 139 | 2,206,000 | 551,500 | 2,494 | 0% |
| Expenditures | | | | | | |
| Professional Services-Engineering | - | 2,000 | - | - | 2,000 | |
| Professional Services-Other | - | - | - | - | 2,800 | |
| Purchased/Contracted Services | - | 2,000 | - | - | 4,800 | |
| Supplies | - | 297 | - | - | 875 | |
| Small Equipment | - | 1,505 | - | - | 11,643 | |
| Supplies and Materials | - | 1,802 | - | - | 12,518 | |
| Infrastructure | 183,833 | - | 2,206,000 | 551,500 | 650 | 0% |
| Machinery & Equipment | - | 48,311 | - | - | 64,042 | |
| Capital Outlay | 183,833 | 48,311 | 2,206,000 | 551,500 | 64,692 | |
| Total Expenditures | 183,833 | 52,113 | 2,206,000 | 551,500 | 82,010 | 4% |
| Total Revenues over/(under) Expenditures | (75,833) | (51,974) | - | - | (79,516) | |

City of Dunwoody
Quarterly Financial Statements
March 31, 2010

| Fund 405 Debt Service Fund | Current | Current | Total Annual | YTD Budget | YTD Actual | % of YTD |
|---|----------------|----------------|---------------------|-------------------|-------------------|-----------------|
| Revenues | Budget | Actual | Budget | | | Budget |
| Interfund Transfers-100 | 55,561 | 55,561 | 255,524 | 167,671 | 167,671 | 66% |
| Residual Equity Transfer In | - | - | 530,179 | 530,179 | 530,179 | 100% |
| Total Revenues | 55,561 | 55,561 | 785,703 | 697,850 | 697,850 | 89% |
| Expenditures | | | | | | |
| Lease Principal | - | - | 681,260 | 681,260 | 613,623 | 90% |
| Lease Interest | - | - | 104,443 | 104,443 | 94,992 | 91% |
| Total Expenditures | - | - | 785,703 | 785,703 | 708,614 | 90% |
| Total Revenues over/(under) Expenditures | 55,561 | 55,561 | - | (87,853) | (10,765) | |

City of Dunwoody
Stormwater Fund Balance Sheet
As of March 31st, 2010

| Description | Balance | |
|---|---------------------|--------------------------|
| <u>Assets</u> | | |
| Claim on Pooled Cash | 930,521.07 | |
| Accounts Receivable | 32,741.99 | |
| Allowance for Stormwater A/R | <u>(12,688.68)</u> | |
| Total Assets | | <u><u>950,574.38</u></u> |
| <u>Liabilities</u> | | |
| AP Pending (Pooled Cash) | <u>24,419.85</u> | |
| Total Liabilities | | <u>24,419.85</u> |
| <u>Equity</u> | | |
| Retained Earnings | <u>1,044,752.26</u> | |
| Total Beginning Equity | <u>1,044,752.26</u> | |
| | | |
| Total Revenues | 619.91 | |
| Total Expenses | <u>119,217.64</u> | |
| Total Revenue Over/(Under) Expenses | <u>(118,597.73)</u> | |
| Total Equity & Rev. Over/(Under) Exp. | | <u>926,154.53</u> |
| Total Liabilities, Equities, & Rev. Over/(Under) Exp. | | <u><u>950,574.38</u></u> |

City of Dunwoody
Quarterly Financial Statement of Revenues and Expenses
March 31, 2010

| Fund 560 Stormwater Fund Revenues | Current Budget | Current Actual | Total Annual Budget | YTD Budget | YTD Actual | % of YTD Budget |
|---|-------------------|-------------------|------------------------|------------------|------------------|--------------------|
| Stormwater Utility Charges | - | - | 1,199,941 | - | - | 0% |
| Interest Revenue | - | 172 | - | - | 620 | |
| Residual Equity Transfer In | - | - | 50,000 | - | - | 0% |
| Total Revenues | - | 172 | 1,199,941 | - | 620 | 0% |
| Expenditures | | | | | | |
| Professional Services | 18,450 | - | 221,400 | 55,350 | 15,100 | 7% |
| Professional Services-Stormwater | 19,550 | 27,965 | 234,600 | 58,650 | 67,000 | 29% |
| Repairs & Maintenance | 34,425 | - | 413,100 | 103,275 | 34,648 | 8% |
| Riprap Program | 2,083 | 861 | 25,000 | 6,250 | 861 | 3% |
| Printing & Binding | 83 | 368 | 1,000 | 250 | 368 | 37% |
| Dues & Fees | 42 | 365 | 500 | 125 | 365 | 73% |
| Licenses | 4,167 | - | 50,000 | 12,500 | - | 0% |
| Purchased/Contracted Services | 78,800 | 29,559 | 945,600 | 236,400 | 118,342 | 13% |
| Supplies | 542 | 94 | 6,500 | 1,625 | 876 | 13% |
| Books & Periodicals | 42 | - | 500 | 125 | - | 0% |
| Small Equipment | 417 | - | 5,000 | 1,250 | - | 0% |
| Supplies and Materials | 1,000 | 94 | 12,000 | 3,000 | 876 | 7% |
| Capital Outlay | 167 | - | 2,000 | 500 | - | 0% |
| Contingency | 14,195 | - | 170,341 | 42,585 | - | 0% |
| Capital Contingency | 10,000 | - | 120,000 | 30,000 | - | 0% |
| Contingency | 24,195 | - | 290,341 | 72,585 | - | |
| Total Expenditures | 104,162 | 29,653 | 1,249,941 | 312,485 | 119,218 | 10% |
| Total Revenues over/(under) Expenditures | (104,162) | (29,481) | (50,000) | (312,485) | (118,598) | 10% |