



CITY OF DUNWOODY

41 Perimeter Center East, Suite 250
Phone: 678.382.6700 • Fax: 678.382.6701
www.dunwoodyga.gov

MEMORANDUM

To: Mayor and City Council

From: Chris Pike, Finance Director

Date: August 17, 2009

Subject: **July Financial Report**

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

July, especially the second half, was an exciting month with Finance. One unpleasant event in July was the lack of revenue from Comcast that was previously promised. I was able to reach them by phone, and they committed to having the revenues to the City in August. Most revenues continued their current or expected pace while expenditures did the same. The most notable exception is the current receipts of property taxes. Through August 8th, the City has received nearly \$700,000 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. Certain items have exceeded expectations such as building permits, hotel taxes, and fines; while other items, at least to date, have fallen short of expectations such as occupational taxes and alcoholic taxes, but progress has been made for both of these items as indicated below. Franchise fees were anticipated to arrive by now. Staff, as you were updated last week, is working with each item falling below expectations to identify the causes and increase collections where possible. While actual July numbers are only \$44,043, our efforts late in the month and through last week should show a remarkable improvement with the August statements. Our efforts will continue to bring this line item up. Last month I mentioned staff's audit efforts in the area of wholesale alcohol beverage taxes resulted in two major suppliers now paying the City for their taxes. You will notice current month revenues on this line exceeded the budget by more than \$20,000. While these two will not bring us to budgeted estimates, it was able to make a significant impact on the current variance.

For both revenues and expenditures, brief explanations have been provided where negative variances have occurred.

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

Revenue

Fund 100 General Fund Account Description	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance	Ref
Ad Valorem (Real Property) Tax	-	184,637	5,700,000	-	184,637	184,637	0.00%	A
Homestead Tax Relief	-	-	-	-	-	-	0.00%	
Personal Property Tax - Business	-	50,587	248,820	-	50,587	50,587	0.00%	B
Personal Property Tax - Penalties	-	-	21,000	-	-	-	0.00%	
Motor Vehicle Ad Valorem	19,305	19,857	154,440	57,915	121,638	63,723	110.03%	C
Motor Vehicle Ad Valorem-Penalties	-	-	12,600	-	-	-	0.00%	
Interest on Personal Property Tax	-	-	-	-	-	-	0.00%	
Real Estate Transfer/Intangible Tax	15,700	10,685	188,400	66,600	69,138	2,538	3.81%	
Franchise Fees	31,031	-	3,725,225	807,397	378,525	(428,872)	-53.12%	D
Alcoholic Beverage Excise Tax	60,884	83,279	730,608	426,188	305,245	(120,943)	-28.38%	E
Motor Vehicle Rental Excise Tax	-	5,584	-	-	26,522	26,522	0.00%	
Business & Occupational Tax	-	422	2,073,203	2,073,203	1,088,663	(984,540)	-47.49%	F
Business License-Police	5,142	645	46,282	20,568	1,704	(18,864)	-91.71%	G
Revenue Enhancement - Business Licenses	25,000	-	300,000	25,000	-	(25,000)	0.00%	
Financial Institution Tax	-	43,621	-	-	43,621	43,621	100.00%	H
Alcoholic Beverage Licenses	-	370	425,678	425,678	370,245	(55,433)	-13.02%	I
Other Charges for Services	-	(5)	2,100	-	(5)	(5)	0.00%	
Fines and Forfeitures	47,778	44,636	430,000	191,112	226,081	34,969	18.30%	J
Hotel/Motel Tax	64,069	80,839	768,825	448,483	610,755	162,272	36.18%	K
Interest Earned	-	204	-	-	1,229	1,229	0.00%	
Donations	-	4,890	-	-	11,064	11,064	0.00%	
Miscellaneous Revenue-City Clerk	871	44	7,842	3,484	46	(3,438)	-98.67%	L
Sale of Printed Material - Police	1,622	-	14,600	6,488	175	(6,313)	-97.30%	M
Miscellaneous Revenue	-	4,890	5,250	-	4,890	4,890	0.00%	
Building Permits & Community Development Fees	11,304	48,944	121,105	64,583	283,884	219,301	339.56%	N
	282,706	584,847	14,975,978	4,616,699	3,778,643	(838,056)	-18.15%	
							Percentage into Year	58.33%

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

Expenditures

Department	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance	Ref
	-	-	-	-	-	-	-	
City Council	10,483	8,596	149,231	95,228	87,581	7,647	8.03%	
City Manager	17,759	18,975	216,173	127,188	138,922	(11,734)	-9.23%	O
Non-Departmental	18,072	96,991	1,644,555	914,785	1,080,749	(165,964)	-18.14%	P
Finance and Administration	156,797	162,927	2,070,928	1,248,506	1,266,859	(18,353)	-1.47%	Q
Legal	15,000	15,000	195,000	131,000	138,115	(7,115)	-5.43%	R
City Clerk	10,525	12,879	174,899	100,781	60,228	40,553	40.24%	
Municipal Court	17,284	9,605	227,927	139,820	62,573	77,247	55.25%	
Police	342,132	341,209	5,106,949	3,394,768	2,872,815	521,953	15.38%	
Public Works	160,306	65,332	1,889,889	1,086,960	635,921	451,039	41.50%	S
Community Development	125,884	129,664	1,900,500	1,283,889	1,099,129	184,760	14.39%	
Contingency	41,667	-	500,000	291,669	-	291,669	100.00%	
	915,909	861,180	14,076,051	8,814,594	7,442,892	1,371,702	15.56%	

Percentage into Year

58.33%

Net Revenues/(Expenditures)

899,927	(4,197,895)	(3,664,249)
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City of Dunwoody
YTD Financial Summary
as of July 31, 2009

Revenues:

The total revenues collected year to date are **\$3,836,138**.

Explanation of Variances:

A. Ad Valorem (Real Property) Tax - The tax bills were sent out in July while the budget anticipated the taxes being billed in August.

B. Personal Property Tax - Business - The tax bills were sent out in July while the budget anticipated the taxes being billed in August.

C. Motor Vehicle Ad Valorem Tax - Initial receipts exceeded the amount anticipated by our cash flow model. Based on the July receipts, it could be expected that the revenues will stabilize at our monthly projected revenue of \$19,000 since the tags are billed based on birthdates.

D. Franchise Fees - We have contacted Comcast who indicated that they will remit the franchise fees for December through June in August and monthly thereafter. The Georgia Power franchise fees are expected in December.

E. Alcoholic Beverage Excise Tax - Audits have produced additional revenues. We expect this to continue to stabilize through the end of the year.

F. Business and Occupational Tax - We are continuing our efforts to reach out to the business community to collect these revenues. We have begun audits of existing business license applications and are sending out volunteers to canvas the community. July figures reflect a \$43,000 reclassification of Financial Institution Tax.

G. 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.

H. Financial Institution Tax - This tax was classified when received as business and occupational tax. It has been correctly reclassified as Financial Institutional tax during the month of July.

I. 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.

J. Fines and Forfeitures - Beginning in May, Dunwoody tickets began to be processed through court and fines collected have increased. We expect that to continue to grow and stabilize into the month of August. Increasing our capacity to process through the court system will also help growth.

K. Hotel/Motel Tax - The hotel/motel tax continues to exceed our estimates. Year to date revenues represent almost 79% of the annual budget.

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

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

City of Dunwoody YTD Financial Summary

as of July 31, 2009

N. -Building Permits & Community Development Fees - Gross Community Development Revenues are reported here. The City equivalent portion is approximately \$56,777.

Expenditures:

The total year to date expenditures are **\$7,442,892**. Approximately 58.33% of the year has elapsed and we have spent approximately 52.88% of the budgeted General fund expenditures.

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

Explanation of Variances:

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

P. 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.

Q. Finance and Administration - Finance and Administration has a shortfall primarily due to there being no budgets established for credit card merchant service charges and advertising.

R. Legal - There is no budget established for Mediation Services.

S. 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 July 31, 2009

SunTrust Bank	Balance	Interest Rate Earned
Concentration Account	\$639,975	0.40%
Hotel/Motel Account	\$379,507	0.40%
Court Services	\$241,577	0.40%
Subtotal SunTrust Bank	\$1,261,058	
Funds Available from Financing Sources		
Tax Anticipation Note	\$2,323,000	
BB&T Dunwoody Project Fund (GMA Master Lease)	\$707,280	0.120%
SunTrust Equipment Lease	\$298,125	
Total Available Financing	\$3,328,404	
Total Cash Available	\$4,589,463	

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

MAYOR AND COUNCIL							
	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS - SALARIES & WAGES	7,333	7,333	108,999	72,330	72,833	\$ (503)	-1%
PERSONAL SVCS - EMPLOYEE BENEFITS	561	561	6,732	3,927	7,195	\$ (3,268)	-83%
PURCHASED PROF & TECH SVCS	83	-	1,000	575	-	575	100%
OTHER PURCHASED SVCS	2,382	605	29,000	16,358	7,117	9,241	56%
SUPPLIES	124	97	3,500	2,038	435	1,603	79%
CAPITAL OUTLAY	-	-	-	-	-	-	-
TOTAL DEPARTMENTAL EXPENDITURES	\$ 10,483	\$ 8,596	149,231	95,228	87,581	\$ 7,647	8%

Percentage of Year Elapsed 58%

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

CITY MANAGER

	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERS SVCS-SALARIES & WAGES	\$ 12,083	\$ 11,154	145,000	84,581	94,383	\$ (9,802)	-12%
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 4,791	\$ 6,764	56,373	33,417	34,710	\$ (1,293)	-4%
PURCHASED PROF & TECH SVCS	-	-	-	-	-	-	
OTHER PURCHASED SVCS	\$ 625	\$ 959	10,300	7,530	9,326	\$ (1,796)	-24%
SUPPLIES	\$ 260	\$ 99	4,500	1,660	502	\$ 1,158	70%
CAPITAL OUTLAY	\$ -	\$ -	-	-	-	\$ -	
TOTAL DEPARTMENTAL EXPENDITURES	\$ 17,759	\$ 18,975	216,173	127,188	138,922	\$ (11,734)	-9%

Percentage of Year Elapsed 58%

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

NON-DEPARTMENTAL

	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PURCHASED PROF & TECH SVCS							
PROF SVCS-OTHER	\$ -	\$ 50,000	60,000	60,000	50,000	\$ 10,000	17%
INSURANCE-PROPERTY& LIABILITY	\$ -	\$ -	172,000	172,000	164,781	\$ 7,219	4%
PURCHASED PROF & TECH SVCS	\$ -	\$ 50,000	232,000	232,000	214,781	\$ 17,219	7%
OTHER PURCHASED SVCS							
CITY HALL RENT-TEMPORARY FACILITIES - 2008	\$ -	\$ -	6,000	6,000	6,000	\$ -	0%
CITY HALL RENT-TEMPORARY FACILITIES - 2009	\$ -	\$ -	20,000	20,000	36,146	\$ (16,146)	-81%
CITY HALL RENT-PERMANENT FACILITIES	\$ -	\$ 702	-	\$ -	702	\$ (702)	
STREET LIGHT UTILITIES	\$ 5,000	\$ 17,031	60,000	30,000	31,399	\$ (1,399)	-5%
PROF SVCS - OTHER	\$ 15,000	\$ 30,526	586,800	522,800	843,585	\$ (320,785)	-61%
PROF SVCS - LOBBYIST	\$ 5,500	\$ 9,166	55,000	27,500	32,081	\$ (4,581)	-17%
COMMUNICATIONS	\$ 4,240	\$ (7)	44,700	23,500	13,772	\$ 9,728	41%
CONTRACTUAL SERVICES	\$ -	\$ -	26,000	26,000	1,373	\$ 24,627	95%
EQUIPMENT RENTAL	\$ 3,132	\$ 1,178	31,320	15,660	8,512	\$ 7,148	46%
SMALL TOOLS & EQUIPMENT	\$ -	\$ 3,395	-	-	5,830	\$ (5,830)	
COST OF FUNDS						\$ -	
OTHER PURCHASED SVCS	\$ 32,872	\$ 61,991	829,820	671,460	979,400	\$ (307,940)	-46%
SUPPLIES	\$ 200	\$ -	3,500	2,325	8,906	\$ (6,581)	-283%
CITY HALL FURNITURE	\$ -	\$ -	100,000	100,000	-	\$ 100,000	100%
MACHINERY & EQUIPMENT	\$ -	\$ -	-	-	1,804	\$ (1,804)	
DEBT SERVICE	\$ -	\$ -	80,000	40,000	13,972	\$ 26,028	65%
TOTAL OPERATING TRANSFERS OUT			594,235			\$ -	
CONTINGENCY	\$ 41,667	\$ -	500,000	291,669	-	\$ 291,669	100%
TOTAL DEPARTMENTAL EXPENDITURES	\$ 74,739	\$ 111,991	2,339,555	1,337,454	1,218,864	\$ 118,590	9%

Percentage of Year Elapsed 58%

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

FINANCE AND ADMINISTRATION

	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	\$ 9,900	\$ 8,462	115,000	65,290	31,443	\$ 33,847	52%
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 3,352	\$ 4,560	40,228	23,464	7,230	\$ 16,234	69%
PROF SERV.-SOFTWARE & LIC	\$ 417	\$ -	5,000	2,919	-	\$ 2,919	100%
PROF SERV.-OTHER	\$ 833	\$ 694	10,000	5,831	15,621	\$ (9,790)	-168%
PROFESSIONAL SERVICES - CALVIN, GIORDANO AND ASSOCIATES	\$ 137,187	\$ 146,327	1,757,900	1,095,731	1,167,311	\$ (71,580)	-7%
PURCHASED PROF & TECH SVCS	\$ 138,437	\$ 147,021	1,772,900	1,104,481	1,182,932	\$ (78,451)	-7%
OTHER PURCHASED SVCS	\$ 2,608	\$ 1,436	31,300	18,260	17,561	\$ 699	4%
SUPPLIES	\$ 2,500	\$ 1,448	31,500	17,011	16,675	\$ 336	2%
CAPITAL OUTLAY	\$ -	\$ -	80,000	20,000	11,017	\$ 8,983	45%
TOTAL DEPARTMENTAL EXPENDITURES	\$ 156,797	\$ 162,927	2,070,928	1,248,506	1,266,859	\$ (18,353)	-1%

Percentage of Year Elapsed 58%

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

CITY CLERK							
	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	\$ 6,300	\$ 5,722	74,000	42,500	36,334	\$ 6,166	15%
PURCHASED PROF & TECH SVCS	417	4,000	45,000	32,502	4,200	\$ 28,302	87%
OTHER PURCHASED SVCS	\$ 968	\$ -	10,800	5,491	4,095	\$ 1,396	25%
SUPPLIES	\$ 290	\$ 65	4,500	2,632	2,070	\$ 562	21%
CAPITAL OUTLAY	\$ -	\$ -	10,000	-	1,567	\$ (1,567)	
TOTAL DEPARTMENTAL EXPENDITURES	\$ 10,525	\$ 12,879	174,899	100,781	60,228	\$ 40,553	40%

Percentage of Year Elapsed 58%

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

MUNICIPAL COURT

	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	\$ 4,833	\$ 4,000	58,000	33,831	14,200	\$ 43,800	129%
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 2,350	\$ 2,599	29,027	16,588	4,428	\$ 12,160	73%
PURCHASED PROF & TECH SVCS							
PROF SERV.-SOFTWARE & LIC	\$ 417	\$ 20	5,000	2,919	20	\$ 2,899	99%
PROF SERV.-OTHER	\$ 625	\$ 367	7,500	4,375	12,147	\$ (7,772)	-178%
PROF SVCS-MUN JUDGE	\$ 3,333	\$ -	40,000	23,331	5,831	\$ 17,500	75%
PROF SVCS-SOLICITOR	\$ 4,167	\$ -	50,000	29,169	11,005	\$ 18,164	62%
PURCHASED PROF & TECH SVCS	\$ 8,542	\$ 387	102,500	59,794	29,002	\$ 30,792	51%
OTHER PURCHASED SVCS	\$ 1,118	\$ 2,302	13,400	7,826	4,181	\$ 3,645	47%
SUPPLIES	\$ 441	\$ 317	8,000	4,781	8,342	\$ (3,561)	-74%
CAPITAL OUTLAY	\$ -	\$ -	17,000	17,000	2,419	\$ 14,581	86%
TOTAL DEPARTMENTAL EXPENDITURES	\$ 17,284	\$ 9,605	227,927	139,820	62,573	77,247	55%

Percentage of Year Elapsed 58%

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

POLICE							
	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	\$ 218,992	\$ 197,652	2,200,110	1,105,149	978,521	\$ 126,628	11%
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 90,858	\$ 106,925	977,649	522,842	353,951	\$ 168,891	32%
PURCHASED PROF & TECH SVCS							
PROF SERV.-SOFTWARE & LIC	\$ 833	\$ -	10,000	5,831	-	\$ 5,831	100%
PROF SERV.-OTHER	\$ 5,626	\$ -	72,500	44,380	40,235	\$ 4,145	9%
INSURANCE OTHER THAN EMP. BEN						\$ -	
IGA FOR DEKALB POLICE SERVICES	\$ -	\$ -	1,290,000	1,290,000	1,290,000	\$ -	0%
PURCHASED PROF & TECH SVCS	\$ 6,459	\$ -	1,372,500	1,340,211	1,330,235	\$ 9,976	1%
OTHER PURCHASED SVCS							
MOBILE COMMUNICATIONS	\$ 3,653	\$ -	38,200	19,931	16,541	\$ 3,390	17%
PRINTING & BINDING	\$ 417	\$ -	5,000	2,918	5,472	\$ (2,554)	-88%
CONTRACTUAL SERVICES	\$ -	\$ -	-	-	350	\$ (350)	
R&M VEHICLES	\$ -	\$ (141)	-	-	3,892	\$ (3,892)	
ADVERTISING	\$ -	\$ -	-	-	2,064	\$ (2,064)	
POSTAGE	\$ 416	\$ 11	5,000	2,914	265	\$ 2,649	91%
TRAVEL	\$ 833	\$ 2,786	10,000	5,831	5,415	\$ 416	7%
DUES & FEES	\$ 416	\$ -	5,000	2,917	963	\$ 1,954	67%
EDUCATION & TRAINING	\$ 833	\$ 1,534	10,000	5,831	2,949	\$ 2,882	49%
HOSPITALITY	\$ 208	\$ 8	2,500	1,456	227	\$ 1,229	84%
RADIOS	\$ -	\$ -	75,000	75,000	75,217	\$ (217)	0%
RENT	\$ -	\$ -	-	-	-	\$ -	
GASOLINE	\$ 11,730	\$ 14,161	125,000	66,359	41,706	\$ 24,653	37%
OTHER PURCHASED SVCS	\$ 18,506	\$ 18,358	275,700	183,157	155,061	\$ 28,096	15%
SUPPLIES							
GENERAL SUPPLIES & MATERIAL	\$ 4,817	\$ 13,294	55,000	30,919	19,127	\$ 11,792	38%
OFFICE SUPPLIES	\$ 1,500	\$ 3,217	20,000	12,500	21,283	\$ (8,783)	-70%
BOOKS & PERIODICALS	\$ 1,000	\$ -	10,000	5,000	-	\$ 5,000	100%
EXPLORER PROGRAM EXPENDITURES	\$ -	\$ 1,085	2,150	2,150	1,421	\$ 729	34%
SMALL EQUIPMENT	\$ -	\$ 62	5,000	5,000	3,308	\$ 1,692	34%
MISCELLANEOUS	\$ -	\$ -	1,000	-	-	\$ -	
OFFICERS EQUIPMENT	\$ -	\$ 1,408	187,840	187,840	7,717	\$ 180,123	96%
SUPPLIES	\$ 7,317	\$ 19,064	280,990	243,409	52,856	\$ 190,553	78%
CAPITAL OUTLAY							
AUTOMOBILE LEASE/PURCHASE	\$ -	\$ -	-	-	-	\$ -	
FURNITURE	\$ -	\$ -	-	-	-	\$ -	
COMPUTER EQUIPMENT	\$ -	\$ -	-	-	-	\$ -	
EQUIPMENT	\$ -	\$ (790)	-	-	2,191	\$ (2,191)	
CAPITAL OUTLAY	\$ -	\$ (790)	-	-	2,191	\$ (2,191)	
TOTAL DEPARTMENTAL EXPENDITURES	\$ 342,132	\$ 341,209	5,106,949	3,394,768	2,872,815	521,953	15%

Percentage of Year Elapsed 58%

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

PUBLIC WORKS

	Budget 7/31/2009	Actual 7/31/2009	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	475,624	416,171	\$ 59,453	13%
PROF SVCS-R&P MAINT	13,917	-	167,000	97,419	-	\$ 97,419	100%
COMPREHENSIVE TRANSPORTATION PLAN	-	-	10,000	10,000	-	\$ 10,000	100%
STREET MAINTENANCE	6,818	-	75,000	40,908	62,045	\$ (21,137)	-52%
TRAFFIC SIGNALS	18,909	1,751	208,000	113,454	67,850	\$ 45,604	40%
MISCELLANEOUS DESIGN SERVICES	-	-	10,000	10,000	-	\$ 10,000	100%
SIDEWALK REPAIR	455	33	5,000	2,730	2,789	\$ (59)	-2%
CURB REPLACEMENT	455	-	5,000	2,730	-	\$ 2,730	100%
POT HOLE REPAIR	15,909	3,250	175,000	95,454	69,973	\$ 25,481	27%
PAVING	9,091	-	100,000	54,546	10,750	\$ 43,796	80%
SIGNS	909	846	10,000	5,454	4,075	\$ 1,379	25%
SAND/SALT SPREADING	2,273	-	25,000	13,638	819	\$ 12,819	94%
TOTAL PURCHASED PROF & TECH SVCS	\$ 128,189	\$ 65,332	1,562,889	921,957	634,470	\$ 287,487	31%
OTHER PURCHASED SVCS	\$ 709	\$ -	8,500	4,963	65	\$ 4,898	99%
SUPPLIES	\$ 1,408	\$ -	18,500	10,040	1,385	\$ 8,655	86%
CAPITAL OUTLAY			-			\$ -	
MISC. CONSTRUCTION PROJECTS	30,000	-	300,000	150,000		\$ 150,000	100%
CAPITAL OUTLAY	\$ 30,000	\$ -	300,000	150,000	-	\$ 150,000	100%
TOTAL DEPARTMENTAL EXPENDITURES	\$ 160,306	\$ 65,332	1,889,889	1,086,960	635,921	451,039	41%

Percentage of Year Elapsed 58%

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

COMMUNITY DEVELOPMENT							
	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	\$ -	\$ -	-		-	\$ -	
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ -	\$ -	-		-	\$ -	
PURCHASED PROF & TECH SVCS							
PROF SERV.-SOFTWARE & LIC	\$ 417	\$ -	5,000	2,919	135	\$ 2,784	95%
PROF SERV.-OTHER	\$ 8,333	\$ 15,000	100,000	72,332	61,086	\$ 11,246	16%
INSURANCE OTHER THAN EMP. BEN						\$ -	
PROFESSIONAL SERVICES - CLARK PATTERSON LEE	\$ 113,846	\$ 112,846	1,556,000	986,770	1,015,769	\$ (28,999)	-3%
PURCHASED PROF & TECH SVCS	\$ 122,596	\$ 127,846	1,661,000	1,062,021	1,076,990	\$ (14,969)	-1%
OTHER PURCHASED SVCS	\$ 918	\$ 56	11,000	6,009	12,584	\$ (6,575)	-109%
SUPPLIES	\$ 2,370	\$ 1,762	28,500	15,859	9,555	\$ 6,304	40%
TE & MISC. GRANT MATCHING FUNDS	-	-	200,000	200,000	-	\$ 200,000	
CAPITAL OUTLAY	\$ -	\$ -	200,000	200,000	-	\$ 200,000	
TOTAL DEPARTMENTAL EXPENDITURES	\$ 125,884	\$ 129,664	1,900,500	1,283,889	1,099,129	\$ 184,760	14%
					Percentage of Year Elapsed		58.33%
GRAND TOTAL ALL DEPARTMENTS	\$ 915,909	\$ 861,180	14,076,051	\$ 8,814,594	7,442,892	\$ 1,371,702	16%

City of Dunwoody
YTD Financial Summary
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Non-Departmental
Breakdown of Professional Services-Other

	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	Budget YTD Total	YTD Budget	YTD Actual
Prof Svcs-Other									586,800	522,800	705,470.73
Breakdown:											
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			23,641.00		2,000.00					27,585.08
Equipment Rental	7,907.92	7,943.99	2,429.28	1,564.28	2,245.93	146.25	353.70				22,591.35
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	15,000.00			138,114.65
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
	354,867.82	102,068.05	99,554.07	104,317.67	88,859.44	46,113.00	17,128.68	30,676.65	-	-	843,585.38

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

HOTEL-MOTEL FUND	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
REVENUES							
HOTEL/MOTEL TAXES	\$ 106,781	\$ 134,731	\$ 1,281,375	\$ 747,469	1,017,925	\$ (270,457)	79%
INTEREST EARNED	\$ -	\$ 115	\$ -	\$ -	563	\$ (563)	0%
TOTAL REVENUES	\$ 106,781	\$ 134,846	\$ 1,281,375	\$ 747,469	\$ 1,018,488	\$ (271,019)	79%
TOTAL ALL REVENUES	\$ 106,781	\$ 134,846	\$ 1,281,375	\$ 747,469	\$ 1,018,488	\$ (271,019)	79%

	Percentage of Year Elapsed	58%
3% portion	80,839	
2% portion	53,892	

EXPENDITURES	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PURCHASED PROF & TECH SVCS							
PROF SVCS-DCVB	\$ 42,713	\$ 52,276	\$ 512,550	\$ 298,988	161,347	\$ 137,641	31%
TOTAL PURCHASED PROF & TECH SVCS	\$ 42,713	\$ 52,276	\$ 512,550	\$ 298,988	\$ 161,347	\$ 137,641	31%
OPERATING TRANSFERS							
OPERATING TRANSFERS OUT-TO GENERAL FUND	\$ 64,069	\$ 80,839	\$ 768,825	\$ 448,481	610,755	\$ (162,274)	79%
TOTAL OPERATING TRANSFERS OUT	\$ 64,069	\$ 80,839	\$ 768,825	\$ 448,481	\$ 610,755	\$ (162,274)	79%
TOTAL ALL EXPENDITURES	\$ 106,781	\$ 133,114	\$ 1,281,375	\$ 747,469	\$ 772,102	\$ (24,633)	111%

	Percentage of Year Elapsed	58%
COLLECTED FUNDS AVAILABLE YTD	\$ 246,386	

City of Dunwoody
YTD Financial Summary
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CAPITAL PROJECTS FUND	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
REVENUE							
Proceeds from Long Term Financing	\$ -	\$ 264,080	\$ 3,500,000	\$ 3,500,000	\$ 2,495,652	\$ 1,004,348	71%
Interest Earned				\$ -	\$ 334	\$ (334)	
TOTAL REVENUES	\$ -	\$ 264,080	\$ 3,500,000	\$ 3,500,000	\$ 2,495,985	\$ 1,004,015	71%
TOTAL ALL REVENUES	\$ -	\$ 264,080	\$ 3,500,000	\$ 3,500,000	\$ 2,495,985	\$ 1,004,015	71%

Percentage of Year Elapsed 58%

EXPENDITURES	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
Gen Oper-Furniture	\$ -	\$ 18,979	\$ 420,000	\$ 420,000	\$ 258,738	\$ 161,262	62%
Gen Oper-Computer Equipment	\$ -	\$ 2,484	\$ 362,000	\$ 362,000	\$ 183,802	\$ 178,198	51%
Gen Oper-Building Equipment	\$ -	\$ 4,857	\$ 130,000	\$ 130,000	\$ 25,458	\$ 104,542	20%
Police - Small Tools & Equipment	\$ -	\$ -		\$ 112,000	\$ 261,203	\$ (149,203)	0%
Police - Machinery & Equipment	\$ -	\$ 5,177	\$ 700,000	\$ 588,000	\$ 420,164	\$ 167,836	60%
Police - Computer Equipment	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ 231,385	\$ (136,385)	244%
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%
TOTAL CAPITAL OUTLAY	\$ -	\$ 31,497	\$ 3,500,000	\$ 3,500,000	\$ 2,583,638	\$ 916,362	74%
TOTAL ALL EXPENDITURES	\$ -	\$ 31,497	\$ 3,500,000	\$ 3,500,000	\$ 2,583,638	\$ 916,362	74%

Percentage of Year Elapsed 58%

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

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

DEBT SERVICE FUND	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
REVENUE							
OPERATING TRANSFERS IN-GENERAL FUND	\$ -	\$ -	\$ 596,504	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	\$ -	\$ -	\$ 596,504	\$ -	\$ -	\$ -	0%
TOTAL ALL REVENUES	\$ -	\$ -	\$ 596,504	\$ -	\$ -	\$ -	0%
Percentage of Year Elapsed							58%
EXPENDITURES							
DEBT SERVICE							
PRINCIPAL	\$ -	\$ -	\$ 55,135	\$ -	\$ -	\$ -	0%
INTEREST	\$ -	\$ -	\$ 11,190	\$ -	\$ -	\$ -	0%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ 66,325	\$ -	\$ -	\$ -	0%
TOTAL ALL EXPENDITURES	\$ -	\$ -	\$ 66,325	\$ -	\$ -	\$ -	0%
FUND BALANCE RESERVED FOR DEBT SERVICE				\$ 530,179	\$ -	\$ -	
Percentage of Year Elapsed							58%