CITY OF DUNWOODY
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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)

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 Instution 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.

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.

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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
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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
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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
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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
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MUNCIPAL 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
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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%**

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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
as of July 31, 2009

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
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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	Budget 7/31/2009	Actual 7/31/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
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%**