



## **CITY OF DUNWOODY**

41 Perimeter Center East, Suite 250  
Phone: 678.382.6700 • Fax: 770.396.4705  
[www.dunwoodyga.gov](http://www.dunwoodyga.gov)

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### **MEMORANDUM**

**To:** Mayor and City Council

**From:** Chris Pike, Finance Director

**Date:** June 15, 2009

**Subject:** **May Financial Report**

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

Though overall revenues appear to be in line with expectations, the sources of those revenues vary 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. Franchise fees were anticipated to arrive by now, but have not hit the books through the end of May. Staff is working with each item falling below expectations to identify the causes and increase collections where possible. Expenditures have proven easier to estimate with fewer items showing significant variances from the budgeted amounts. For both revenues and expenditures, brief explanations have been provided where negative variances have occurred.

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

**Revenue**

Fund 100 General Fund	Budget	Actual	Annual	YTD	YTD		%	
Account Description	5/31/2009	5/31/2009	Budget	Budget	Actual	Variance	Variance	
Ad Valorem (Real Property) Tax	-	-	5,700,000	-	-	-	0.00%	
Homestead Tax Relief	-	-	-	-	-	-	0.00%	
Personal Property Tax - Business	-	-	248,820	-	-	-	0.00%	
Personal Property Tax - Penalties	-	-	21,000	-	-	-	0.00%	
Motor Vehicle Ad Valorem	19,305	-	154,440	19,305	-	(19,305)	-100.00%	A
Motor Vehicle Ad Valorem-Penalties	-	-	12,600	-	-	-	0.00%	
Interest on Personal Property Tax	-	-	-	-	-	-	0.00%	
Real Estate Transfer/Intangible Tax	15,700	-	188,400	35,200	-	(35,200)	-100.00%	B
Franchise Fees	372,813	-	3,725,225	745,335	184,817	(560,518)	-75.20%	C
Alcoholic Beverage Excise Tax	60,884	40,444	730,608	304,420	171,167	(133,253)	-43.77%	D
Motor Vehicle Rental Excise Tax	-	9,289	-	-	15,526	15,526	0.00%	
Business & Occupational Tax	1,451,242	43,363	2,073,203	2,073,203	935,218	(1,137,985)	-54.89%	E
Business License-Police	5,142	839	46,282	10,284	889	(9,395)	-91.35%	F
Revenue Enhancement - Business Licenses	-	-	300,000	-	-	-	0.00%	
Alcoholic Beverage Licenses	-	1,110	425,678	425,678	370,235	(55,443)	-13.02%	G
Other Charges for Services	-	-	2,100	-	-	-	0.00%	
Fines and Forfeitures	47,778	67,736	430,000	95,556	141,584	46,028	48.17%	H
Hotel/Motel Tax	64,069	93,819	768,825	320,345	455,069	134,724	42.06%	I
Interest Earned	-	129	-	-	813	813	0.00%	
Donations	-	-	-	-	4,174	4,174	0.00%	
Miscellaneous Revenue-City Clerk	871	-	7,842	1,742	-	(1,742)	-100.00%	J
Sale of Printed Material - Police	1,622	-	14,600	3,244	-	(3,244)	-100.00%	
Miscellaneous Revenue	-	-	5,250	-	-	-	0.00%	
Building Permits & Community Development Fees	11,304	54,458	121,105	41,975	202,010	160,035	381.26%	K
	<b>2,050,730</b>	<b>311,186</b>	<b>14,975,978</b>	<b>4,076,287</b>	<b>2,481,502</b>	<b>(1,594,785)</b>	<b>-39.12%</b>	
						Percentage into Year	41.67%	

**Expenditures**

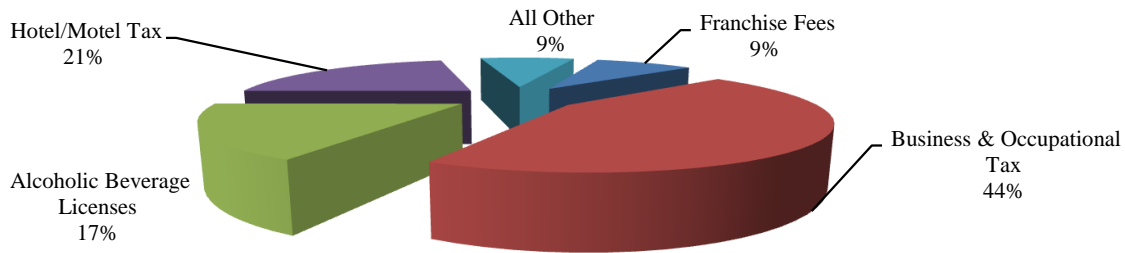
Department	Budget	Actual	Annual	YTD	YTD	Variance	%	
	5/31/2009	5/31/2009	Budget	Budget	Actual		Variance	
City Council	10,400	8,149	149,231	74,262	70,775	3,487	4.70%	
City Manager	17,759	23,496	216,173	91,020	102,119	(11,099)	-12.19%	L
Non-Departmental	196,249	139,690	1,644,553	858,641	876,688	(18,047)	-2.10%	M
Finance and Administration	156,797	152,886	2,070,928	915,162	923,268	(8,106)	-0.89%	N
Legal	15,000	20,770	195,000	101,000	105,458	(4,458)	-4.41%	O
City Clerk	40,675	12,011	174,899	79,581	39,477	40,104	50.39%	
Municipal Court	17,284	8,039	227,927	105,752	33,151	72,601	68.65%	
Police	342,132	473,984	5,104,799	2,708,354	2,211,382	496,972	18.35%	
Public Works	130,305	65,947	1,889,889	676,345	465,329	211,016	31.20%	P
Community Development	147,393	114,677	1,900,500	917,634	817,008	100,626	10.97%	
Contingency	41,667	-	500,000	208,335	-	208,335	100.00%	
	<b>1,115,661</b>	<b>1,019,649</b>	<b>14,073,899</b>	<b>6,736,085</b>	<b>5,644,654</b>	<b>1,091,431</b>	<b>16.20%</b>	
						Percentage into Year	41.67%	

**Net Revenues/(Expenditures)**

	902,079	(2,659,798)	(3,163,152)
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City of Dunwoody  
YTD Financial Summary  
as of May 31, 2009

**Revenue Summary**  
Collected YTD



**Revenues:**

*The chart above reflects the breakdown by percentage of the types of revenue collected year to date.*

The total revenues collected year to date are **\$2,481,532**.

**Explanation of Variances:**

**A. Motor Vehicle Ad Valorem Tax** - DeKalb remitted the initial payment of \$101,780.64 on June 10, 2009. No motor vehicle ad valorem taxes had been received prior to this payment.

**B. Real Estate Transfer/Intangible Tax** - We have been working with the DeKalb County Clerk of Superior Court on a data conversion to enable them to calculate and remit the funds due. As of Friday, June 5, they were to begin testing their reports.

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

**D. Alcoholic Beverage Excise Tax** - Our records indicate that the tax returns are up to date. The shortfall correlates somewhat to the shortfall in alcoholic beverage licenses.

**E. Business and Occupational Tax** - The business and occupational tax returns continue to lag despite the grace period extension until May 31. We are continuing our efforts to reach out to the business community to collect these revenues.

**F. 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.

**G. 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.

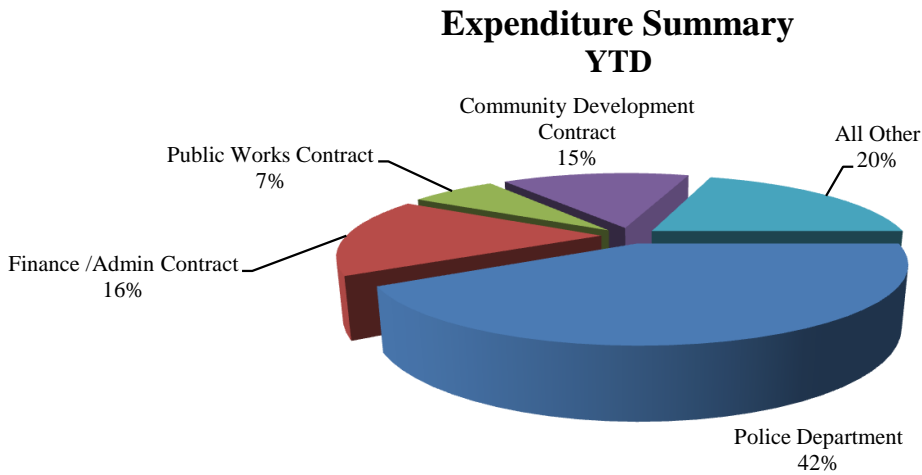
**H. Fines and Forfeitures** - Court attendance up until the beginning of May was dependent entirely upon the DeKalb County tickets. Beginning in May, Dunwoody tickets began to be processed through court and fines collected have increased. We expect that to continue to grow and stabilize into the month of June.

**I. Hotel/Motel Tax** - The hotel/motel tax continues to exceed our estimates. Year to date revenues represent almost 60% of the annual budget.

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

**K. -Building Permits & Community Development Fees** - Gross Community Development Revenues are reported here. The City equivalent portion is approximately \$40,402.

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



**Expenditures:**

*The chart above reflects the breakdown of year to date expenditures by department by percentage.*

The total year to date expenditures are **\$5,644,654**. Approximately 42% of the year has elapsed and we have spent approximately 40% of the budgeted General fund expenditures.

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

**Explanation of Variances:**

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

**M. 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.

**N. 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.

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

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

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

<b>SunTrust Bank</b>	Balance	Interest Rate Earned
Concentration Account	\$304,657	0.40%
Hotel/Motel Account	\$397,538	0.40%
Court Services	<u>\$217,319</u>	0.40%
 <b>Subtotal SunTrust Bank</b>	 \$919,515	

**Funds Available from Financing Sources**

Tax Anticipation Note	\$3,333,000	
BB&T Dunwoody Project Fund (GMA Master Lease)	\$971,041	0.120%
SunTrust Equipment Lease	<u>\$298,125</u>	
 <b>Total Available Financing</b>	 \$4,602,165	
 <b>Total Cash Available</b>	 <u><u>\$5,521,680</u></u>	

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

MAYOR AND COUNCIL					
	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent	
PERSONAL SVCS - SALARIES & WAGES	\$ 108,999	58,167	\$ 50,832	53%	
PERSONAL SVCS - EMPLOYEE BENEFITS	6,732	6,452	280	96%	
PURCHASED PROF & TECH SVCS	1,000	-	1,000	0%	
OTHER PURCHASED SVCS	29,000	6,107	22,893	21%	
SUPPLIES	3,500	49	3,467	1%	
CAPITAL OUTLAY	-	-	-		
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 149,231</b>	<b>70,775</b>	<b>\$ 78,471</b>	<b>47%</b>	
		-		Percentage of Year Elapsed	
				42%	

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

**CITY MANAGER**

	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent
PERS SVCS-SALARIES & WAGES	\$ 145,000	\$ 71,918	\$ 73,082	50%
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ 53,873	\$ 24,658	\$ 29,215	46%
PURCHASED PROF & TECH SVCS	\$ 2,500	-	\$ 2,500	0%
OTHER PURCHASED SVCS	\$ 10,300	\$ 5,484	\$ 4,816	53%
SUPPLIES	\$ 4,500	\$ 60	\$ 4,440	1%
CAPITAL OUTLAY	\$ -	\$ -	-	0%
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 216,173</b>	<b>102,119</b>	<b>\$ 114,054</b>	<b>47%</b>
		-		
		Percentage of Year Elapsed		42%

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

**NON-DEPARTMENTAL**

	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent
<b>PURCHASED PROF &amp; TECH SVCS</b>				
PROF SVCS-OTHER	\$ 60,000	\$ 9,166	\$ 50,834	15%
INSURANCE-PROPERTY& LIABILITY	\$ 172,000	\$ 157,727	\$ 14,273	92%
<b>PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 232,000</b>	<b>\$ 166,893</b>	<b>\$ 65,107</b>	<b>72%</b>
<b>OTHER PURCHASED SVCS</b>				
CITY HALL RENT-TEMPORARY FACILITIES - 2008	\$ 6,000	\$ 6,000	\$ -	100%
CITY HALL RENT-TEMPORARY FACILITIES - 2009	\$ 20,000	\$ 35,789	\$ (15,789)	179%
CITY HALL RENT-PERMANENT FACILITIES	\$ -	\$ -	\$ -	
PCID UTILITIES	\$ 60,000	\$ 72	\$ 59,928	0%
PROF SVCS - OTHER	\$ 585,000	\$ 745,586	\$ (160,586)	127%
PROF SVCS - LOBBYIST	\$ 55,000			0%
COMMUNICATIONS	\$ 44,700	\$ 10,477	\$ 34,223	23%
CONTRACTUAL SERVICES	\$ 26,000	\$ -	\$ 26,000	0%
EQUIPMENT RENTAL	\$ 31,320	\$ 2,400		8%
COST OF FUNDS	\$ 1,800		\$ 1,800	0%
<b>OTHER PURCHASED SVCS</b>	<b>\$ 829,820</b>	<b>\$ 800,323</b>	<b>\$ 29,497</b>	<b>96%</b>
<b>SUPPLIES</b>	<b>\$ 3,500</b>	<b>\$ 7,840</b>	<b>\$ (4,340)</b>	<b>224%</b>
CITY HALL FURNITURE	\$ 100,000	\$ 2,119	\$ 97,881	2%
<b>DEBT SERVICE</b>	<b>\$ 80,000</b>	<b>\$ 4,972</b>	<b>\$ 75,028</b>	<b>6%</b>
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>\$ 594,235</b>		<b>\$ 594,235</b>	<b>0%</b>
<b>CONTINGENCY</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>0%</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 2,339,555</b>	<b>\$ 982,146</b>	<b>\$ 1,357,409</b>	<b>42%</b>
		-		
		Percentage of Year Elapsed		42%



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

**FINANCE AND ADMINISTRATION**

	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent
<b>PERSONAL SVCS-SALARIES &amp; WAGES</b>	\$ 115,000	\$ 17,481	\$ 97,519	15%
<b>PERSONAL SVCS - EMPLOYEE BENEFITS</b>	\$ 40,228	\$ 1,710	\$ 38,518	4%
PROF SERV.-SOFTWARE & LIC	\$ 5,000	\$ -	\$ 5,000	0%
PROF SERV.-OTHER	\$ 10,000	\$ 3,772	\$ 6,228	38%
PROFESSIONAL SERVICES - CALVIN, GIORDANO AND ASSC	\$ 1,757,900	\$ 874,658	\$ 883,242	50%
<b>PURCHASED PROF &amp; TECH SVCS</b>	\$ 1,772,900	\$ 878,430	\$ 894,470	50%
<b>OTHER PURCHASED SVCS</b>	\$ 31,300	\$ 11,407	\$ 19,893	36%
<b>SUPPLIES</b>	\$ 31,500	\$ 12,576	\$ 18,924	40%
<b>CAPITAL OUTLAY</b>	\$ 80,000	\$ 1,663	\$ 78,337	2%
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 2,070,928</b>	<b>923,268</b>	<b>\$ 1,147,659</b>	<b>45%</b>
		-		
		Percentage of Year Elapsed		42%

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

CITY CLERK					
	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent	
PERSONAL SVCS-SALARIES & WAGES	\$ 74,000	\$ 24,890	\$ 49,110	34%	
PURCHASED PROF & TECH SVCS	\$ 45,000	-	\$ 45,000	0%	
OTHER PURCHASED SVCS	\$ 10,800	\$ 3,698	\$ 7,102	34%	
SUPPLIES	\$ 4,500	\$ 1,846	\$ 2,654	41%	
CAPITAL OUTLAY	\$ 10,000	\$ 1,567	\$ 8,433	16%	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 174,899</b>	<b>\$ 39,477</b>	<b>\$ 135,422</b>	<b>23%</b>	
		-		Percentage of Year Elapsed	
				42%	

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

**MUNICIPAL CLERK**

	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent
<b>PERSONAL SVCS-SALARIES &amp; WAGES</b>	\$ 58,000	\$ 6,200	\$ 51,800	11%
<b>PERSONAL SVCS - EMPLOYEE BENEFITS</b>	\$ 29,027	\$ 1,306	\$ 27,720	5%
<b>PURCHASED PROF &amp; TECH SVCS</b>				
PROF SERV.-SOFTWARE & LIC	\$ 5,000	\$ -	\$ 5,000	0%
PROF SERV.-OTHER	\$ 7,500	\$ 5,835	\$ 1,665	78%
PROF SVCS-MUN JUDGE	\$ 40,000	\$ 3,525	\$ 36,475	9%
PROF SVCS-SOLICITOR	\$ 50,000	\$ 5,145	\$ 44,855	10%
<b>PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 102,500</b>	<b>\$ 14,505</b>	<b>\$ 87,995</b>	<b>14%</b>
<b>OTHER PURCHASED SVCS</b>	<b>\$ 13,400</b>	<b>\$ 1,261</b>	<b>\$ 12,139</b>	<b>9%</b>
<b>SUPPLIES</b>	<b>\$ 8,000</b>	<b>\$ 7,458</b>	<b>\$ 542</b>	<b>93%</b>
<b>CAPITAL OUTLAY</b>	<b>\$ 17,000</b>	<b>\$ 2,419</b>	<b>\$ 14,581</b>	<b>14%</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 227,927</b>	<b>\$ 33,151</b>	<b>\$ 194,776</b>	<b>15%</b>
		-		
		Percentage of Year Elapsed		42%

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

**POLICE**

	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent
<b>PERSONAL SVCS-SALARIES &amp; WAGES</b>	\$ 2,200,110	\$ 578,009	\$ 1,622,101	26%
<b>PERSONAL SVCS - EMPLOYEE BENEFITS</b>	\$ 977,649	\$ 183,072	\$ 794,578	19%
<b>PURCHASED PROF &amp; TECH SVCS</b>				
PROF SERV.-SOFTWARE & LIC	\$ 10,000		\$ 10,000	0%
PROF SERV.-OTHER	\$ 72,500	\$ 40,285	\$ 32,215	56%
INSURANCE OTHER THAN EMP. BEN	\$ -		\$ -	
IGA FOR DEKALB POLICE SERVICES	\$ 1,290,000	\$ 1,290,000	\$ -	100%
<b>PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 1,372,500</b>	<b>\$ 1,330,285</b>	<b>\$ 42,215</b>	<b>97%</b>
<b>OTHER PURCHASED SVCS</b>				
MOBILE COMMUNICATIONS	38,200	\$ 6,240	\$ 31,960	16%
PRINTING & BINDING	5,000	\$ 3,842	\$ 1,158	77%
POSTAGE	5,000	\$ 5	\$ 4,995	0%
TRAVEL	10,000	\$ 1,183	\$ 8,817	12%
DUES & FEES	5,000	\$ 2,949	\$ 2,051	59%
EDUCATION & TRAINING	10,000	\$ 234	\$ 9,766	2%
HOSPITALITY	2,500	\$ 193	\$ 2,307	8%
RADIOS	75,000	\$ 75,000	\$ -	100%
RENT	-	\$ -	\$ -	
GASOLINE	125,000	\$ 4,662	\$ 120,338	4%
<b>OTHER PURCHASED SVCS</b>	<b>\$ 275,700</b>	<b>\$ 96,372</b>	<b>\$ 179,328</b>	<b>35%</b>
<b>SUPPLIES</b>				
GENERAL SUPPLIES & MATERIAL	\$ 55,000	\$ 3,861	\$ 51,139	7%
OFFICE SUPPLIES	\$ 20,000	\$ 12,543	\$ 7,457	63%
BOOKS & PERIODICALS	\$ 10,000		\$ 10,000	0%
SMALL EQUIPMENT	\$ 5,000	\$ 3,849	\$ 1,151	77%
MISCELLANEOUS	\$ 1,000		\$ 1,000	0%
OFFICERS EQUIPMENT	\$ 187,840	\$ 390	\$ 187,450	0%
<b>SUPPLIES</b>	<b>\$ 278,840</b>	<b>\$ 20,644</b>	<b>\$ 258,196</b>	<b>7%</b>
<b>CAPITAL OUTLAY</b>				
AUTOMOBILE LEASE/PURCHASE	\$ -		\$ -	
FURNITURE	\$ -		\$ -	
COMPUTER EQUIPMENT	\$ -		\$ -	
EQUIPMENT	\$ -	\$ 3,000	\$ (3,000)	
<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ (3,000)</b>	
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 5,104,799</b>	<b>2,211,382</b>	<b>\$ 2,893,417</b>	<b>43%</b>
		-		
		Percentage of Year Elapsed		42%

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

**PUBLIC WORKS**

	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent
<b>PERSONAL SVCS-SALARIES &amp; WAGES</b>	\$ -		\$ -	
<b>PERSONAL SVCS - EMPLOYEE BENEFITS</b>	\$ -	\$ -	\$ -	
PROF SVCS-LOWE ENGINEERS	\$ 772,889	356,718	\$ 416,171	46%
PROF SVCS-R&P MAINT	\$ 167,000	-	\$ 167,000	0%
COMPREHENSIVE TRANSPORTATION PLAN	\$ 10,000	-	\$ 10,000	0%
STREET MAINTENANCE	\$ 75,000	29,100	\$ 45,900	39%
TRAFFIC SIGNALS	\$ 208,000	33,904	\$ 174,096	16%
MISCELLANEOUS DESIGN SERVICES	\$ 10,000	-	\$ 10,000	0%
SIDEWALK REPAIR	\$ 5,000	62	\$ 4,938	1%
CURB REPLACEMENT	\$ 5,000	-	\$ 5,000	0%
POT HOLE REPAIR	\$ 175,000	31,577	\$ 143,423	18%
PAVING	\$ 100,000	10,750	\$ 89,250	11%
SIGNS	\$ 10,000	987	\$ 9,013	10%
SAND/SALT SPREADING	\$ 25,000	819	\$ 24,181	3%
<b>TOTAL PURCHASED PROF &amp; TECH SVCS</b>	\$ 1,562,889	\$ 463,917	\$ 1,098,972	30%
<b>OTHER PURCHASED SVCS</b>	\$ 8,500	\$ 26	\$ 8,474	0%
<b>SUPPLIES</b>	\$ 18,500	\$ 1,385	\$ 17,115	7%
<b>CAPITAL OUTLAY</b>	\$ -		\$ -	
<b>MISC. CONSTRUCTION PROJECTS</b>	\$ 300,000		\$ 300,000	0%
<b>CAPITAL OUTLAY</b>	\$ 300,000	\$ -	\$ 300,000	0%
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,889,889</b>	<b>465,329</b>	<b>\$ 1,424,560</b>	<b>25%</b>
		-		
		Percentage of Year Elapsed		42%

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

**COMMUNITY DEVELOPMENT**

	Approved 2009	YTD Expenditures	Remaining Budget	% of Budget Spent
PERSONAL SVCS-SALARIES & WAGES	\$ -	\$ -	\$ -	
PERSONAL SVCS - EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	
<b>PURCHASED PROF &amp; TECH SVCS</b>				
PROF SERV.-SOFTWARE & LIC	\$ 5,000	\$ -	\$ 5,000	0%
PROF SERV.-OTHER	\$ 100,000	\$ 10,061	\$ 89,939	10%
INSURANCE OTHER THAN EMP. BEN	\$ -	\$ -	\$ -	
PROFESSIONAL SERVICES - CLARK PATTERSON LEE	\$ 1,556,000	\$ 790,077	\$ 765,923	51%
<b>PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 1,661,000</b>	<b>\$ 800,138</b>	<b>\$ 860,862</b>	<b>48%</b>
<b>OTHER PURCHASED SVCS</b>	<b>\$ 11,000</b>	<b>\$ 10,491</b>	<b>\$ 509</b>	<b>95%</b>
<b>SUPPLIES</b>	<b>\$ 28,500</b>	<b>\$ 6,379</b>	<b>\$ 22,121</b>	<b>22%</b>
<b>TE &amp; MISC. GRANT MATCHING FUNDS</b>	<b>\$ 200,000</b>		<b>\$ 200,000</b>	<b>0%</b>
<b>CAPITAL OUTLAY</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>0%</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>\$ 1,900,500</b>	<b>\$ 817,008</b>	<b>\$ 1,083,492</b>	<b>43%</b>
		-		
		Percentage of Year Elapsed		41.67%
<b>GRAND TOTAL ALL DEPARTMENTS</b>	<b>\$ 14,073,899</b>	<b>\$ 5,644,654</b>	<b>\$ 8,429,261</b>	<b>40.11%</b>

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

HOTEL-MOTEL FUND	2009 APPROVED	YTD Revenues	Remaining Budget	% of Budget Received
<b>REVENUES</b>				
HOTEL/MOTEL TAXES	\$ 1,281,375	758,448	522,927	59%
INTEREST EARNED	\$ -	335	(335)	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,281,375</b>	<b>\$ 758,783</b>	<b>\$ 522,592</b>	<b>59%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 1,281,375</b>	<b>\$ 758,783</b>	<b>\$ 522,592</b>	<b>59%</b>

Percentage of Year Elapsed 42%

EXPENDITURES	2009 APPROVED	YTD Expenditures	Remaining Budget	% of Budget Spent
<b>PURCHASED PROF &amp; TECH SVCS</b>				
PROF SVCS-OTHER	\$ 512,550	-	512,550	0%
<b>TOTAL PURCHASED PROF &amp; TECH SVCS</b>	<b>\$ 512,550</b>	<b>\$ -</b>	<b>\$ 512,550</b>	<b>0%</b>
<b>OPERATING TRANSFERS</b>				
OPERATING TRANSFERS OUT-TO GENERAL FUND	\$ 768,825	455,069	313,756	59%
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>\$ 768,825</b>	<b>\$ 455,069</b>	<b>\$ 313,756</b>	<b>59%</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 1,281,375</b>	<b>\$ 455,069</b>	<b>\$ 826,306</b>	<b>59%</b>

Percentage of Year Elapsed 42%

COLLECTED FUNDS AVAILABLE YTD	\$ 303,714
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City of Dunwoody  
YTD Financial Summary  
as of May 31, 2009

<b>CAPITAL PROJECTS FUND</b>	<b>2009 APPROVED</b>	<b>YTD Revenues</b>	<b>Remaining Budget</b>	<b>% of Budget Received</b>
<b>REVENUE</b>				
Proceeds from Long Term Financing	\$ 3,600,000	\$ 2,092,471	\$ 1,507,529	58%
Interest Earned		\$ 334	\$ (334)	
<b>TOTAL REVENUES</b>	<b>\$ 3,600,000</b>	<b>\$ 2,092,805</b>	<b>\$ 1,507,195</b>	<b>58%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 3,600,000</b>	<b>\$ 2,092,805</b>	<b>\$ 1,507,195</b>	<b>58%</b>

-  
Percentage of Year Elapsed 42%

<b>EXPENDITURES</b>	<b>2009 APPROVED</b>	<b>YTD Expenditures</b>	<b>Remaining Budget</b>	<b>% of Budget Spent</b>
Gen Oper-Furniture	\$ 420,000	\$ 63,889	\$ 356,111	15%
Gen Oper-Computer Equipment	\$ 462,000	\$ 176,443	\$ 285,557	38%
Gen Oper-Building Equipment	\$ 130,000	\$ 9,622	\$ 120,378	7%
Police - Small Tools & Equipment		\$ 68,797	\$ (68,797)	0%
Police - Machinery & Equipment	\$ 700,000	\$ 334,120	\$ 365,880	48%
Police - Computer Equipment	\$ 95,000	\$ 167,116	\$ (72,116)	176%
Police - Furniture & Fixtures	\$ 112,000	\$ 44,650	\$ 67,350	40%
Police - Vehicles	\$ 1,681,000	\$ 1,156,838	\$ 524,162	69%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,600,000</b>	<b>\$ 2,021,476</b>	<b>\$ 1,578,524</b>	<b>56%</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 3,600,000</b>	<b>\$ 2,021,476</b>	<b>\$ 1,578,524</b>	<b>56%</b>

-  
Percentage of Year Elapsed 42%

<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 May 31, 2009

DEBT SERVICE FUND	2009 Approved	YTD Revenues	Remaining Budget	% of Budget Received
<b>REVENUE</b>				
OPERATING TRANSFERS IN-GENERAL FUND	\$ 596,505	-	\$ 596,505	0%
<b>TOTAL REVENUES</b>	<b>\$ 596,505</b>	<b>\$ -</b>	<b>\$ 596,505</b>	<b>0%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 596,505</b>	<b>\$ -</b>	<b>\$ 596,505</b>	<b>0%</b>

EXPENDITURES	2009 Approved	YTD Expenditures	Remaining Budget	% of Budget Spent
<b>DEBT SERVICE</b>				
PRINCIPAL	\$ 55,135	-	\$ 55,135	0%
INTEREST	\$ 11,190	-	\$ 11,190	0%
<b>TOTAL DEBT SERVICE</b>	<b>\$ 66,325</b>	<b>\$ -</b>	<b>\$ 66,325</b>	<b>0%</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 66,325</b>	<b>\$ -</b>	<b>\$ 66,325</b>	<b>0%</b>
<b>FUND BALANCE RESERVED FOR DEBT SERVICE</b>	<b>\$ 530,180</b>	<b>\$ -</b>	<b>\$ 530,180</b>	