CITY OF DUNWOODY
41 Perimeter Center East, Suite 250
Dunwoody, GA 30346
Phone: 678.382.6700 • Fax: 678.382.6701
www.dunwoodyga.gov

MEMORANDUM

To: Mayor and City Council

From: Chris Pike, Finance Director

Date: July 20, 2009

Subject: **June Financial Report**

Following are the financial highlights for fiscal year 2009 through June 30, 2009.

No unpleasant surprises during June. Most revenues continued their current or expected pace while expenditures did the same. 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. During June, we received the anticipated payment from Atlanta Gas & Light; Comcast is expected to arrive in July but has not hit the books just yet. Also, in reaching out to Georgia Power, we determined the franchise fee already earned (but not received) through June 30th is $1.1 million. With the summer months contributing to significantly higher franchise fees, staff feels our current budget will be met or exceeded. Staff is working with each item falling below expectations to identify the causes and increase collections where possible. Since the May financials being presented on June 15th through July 15th, our occupational taxes collected were nearly $80,000. We also determined that over $100,000 in fees were paid incorrectly to DeKalb County, and we will work with those taxpayers to collect the appropriate amount due to the City. Our efforts will continue to bring this line item up. Staff's audit efforts in the area of wholesale alcohol beverage taxes resulted in two major suppliers now paying the City for their taxes. While these two will not bring us to budgeted estimates, it was able to make a significant impact on the current variance which will be evidenced on July's statements. 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 June 30, 2009

MAYOR AND COUNCIL	Budget 6/30/2009	Actual 6/30/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS - SALARIES & WAGES	7,333	7,333	108,999	64,997	65,500	$ (503)	-1%
PERSONAL SVCS - EMPLOYEE BENEFITS	561	182	6,732	3,366	6,634	$ (3,268)	-97%
PURCHASED PROF & TECH SVCS	83	-	1,000	492	-	492	100%
OTHER PURCHASED SVCS	2,382	326	29,000	13,976	6,433	7,543	54%
SUPPLIES	124	60	3,500	1,914	339	1,575	82%
CAPITAL OUTLAY	-	-	-	-	-	-	
TOTAL DEPARTMENTAL EXPENDITURES	$ 10,483	$ 7,901	149,231	$ 84,745	78,906	$ 5,839	7%

Percentage of Year Elapsed 50%

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

CITY MANAGER

	Budget 6/30/2009	Actual 6/30/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERS SVCS-SALARIES & WAGES	$ 12,083	$ 11,154	145,000	$ 72,498	$ 83,230	$ (10,732)	-15%
PERSONAL SVCS - EMPLOYEE BENEFITS	$ 4,791	$ 3,196	56,373	$ 28,626	$ 27,853	$ 773	3%
PURCHASED PROF & TECH SVCS	-	-	-	-	-	-	
OTHER PURCHASED SVCS	$ 1,125	$ 942	10,300	$ 6,905	$ 8,367	$ (1,462)	-21%
SUPPLIES	$ 410	$ 197	4,500	$ 1,400	$ 392	$ 1,008	72%
CAPITAL OUTLAY	$ -	$ -	-	$ -	$ -	$ -	
TOTAL DEPARTMENTAL EXPENDITURES	$ 18,409	$ 15,489	216,173	$ 109,429	119,842	$ (10,413)	-10%

Percentage of Year Elapsed **50%**

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

NON-DEPARTMENTAL

	Budget 6/30/2009	Actual 6/30/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PURCHASED PROF & TECH SVCS							
PROF SVCS-OTHER	$ -	$ -	60,000	$ 60,000	$ -	$ 60,000	**100%**
INSURANCE-PROPERTY& LIABILITY	$ -	$ -	172,000	$ 172,000	$ 164,781	$ 7,219	**4%**
PURCHASED PROF & TECH SVCS	**$ -**	**$ -**	**232,000**	**$ 232,000**	**$ 164,781**	**$ 67,219**	**29%**
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	$ -		-			$ -	
PCID UTILITIES	$ 5,000	$ 14,297	60,000	$ 25,000	$ 14,368	$ 10,632	**43%**
PROF SVCS - OTHER	$ 15,000	$ 16,745	585,000	$ 492,800	$ 812,525	$ (319,725)	**-65%**
PROF SVCS - LOBBYIST	$ 5,500	$ -	55,000	$ 22,000	$ 9,166	$ 12,834	**58%**
COMMUNICATIONS	$ 4,240	$ 301	44,700	$ 19,260	$ 11,242	$ 8,018	**42%**
CONTRACTUAL SERVICES	$ -	$ 1,373	26,000	$ 26,000	$ 1,373	$ 24,627	**95%**
EQUIPMENT RENTAL	$ 3,132	$ 3,705	31,320	$ 12,528	$ 6,580	$ 5,948	**47%**
SMALL TOOLS & EQUIPMENT	$ -	$ 1,592		$ -	$ 2,434	$ (2,434)	
COST OF FUNDS			1,800			$ -	
OTHER PURCHASED SVCS	**$ 32,872**	**$ 38,012**	**829,820**	**$ 623,588**	**$ 899,835**	**$ (276,247)**	**-44%**
SUPPLIES	**$ 200**	**$ 236**	**3,500**	**$ 2,125**	**$ 8,549**	**$ (6,424)**	**-302%**
CITY HALL FURNITURE	$ -	$ -	100,000	$ 100,000	$ -	$ 100,000	**100%**
MACHINERY & EQUIPMENT	$ -	$ -		$ -	$ 1,804	$ (1,804)	
DEBT SERVICE	**$ 20,000**	**$ 9,001**	**80,000**	**$ 40,000**	**$ 13,972**	**$ 26,028**	**65%**
TOTAL OPERATING TRANSFERS OUT			**594,235**			**$ -**	
CONTINGENCY	**$ 41,667**	**$ -**	**500,000**	**$ 250,002**	**$ -**	**$ 250,002**	**100%**
TOTAL DEPARTMENTAL EXPENDITURES	**$ 94,739**	**$ 47,249**	**2,339,555**	**$ 1,247,715**	**$ 1,088,941**	**$ 158,774**	**13%**

Percentage of Year Elapsed **50%**

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

FINANCE AND ADMINISTRATION

	Budget 6/30/2009	Actual 6/30/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	**$ 9,900**	**$ 5,500**	**115,000**	**$ 55,390**	**$ 22,981**	**$ 32,409**	**59%**
PERSONAL SVCS - EMPLOYEE BENEFITS	**$ 3,352**	**$ 1,159**	**40,228**	**$ 20,112**	**$ 2,858**	**$ 17,254**	**86%**
PROF SERV.-SOFTWARE & LIC	$ 417	$ -	5,000	$ 2,502	$ -	$ 2,502	**100%**
PROF SERV.-OTHER	$ 833	$ 10,821	10,000	$ 4,998	$ 14,927	$ (9,929)	**-199%**
PROFESSIONAL SERVICES - CALVIN, GIORDANO AND ASSO(	$ 137,187	$ 146,327	1,757,900	$ 958,544	$ 1,020,985	$ (62,441)	**-7%**
PURCHASED PROF & TECH SVCS	**$ 138,437**	**$ 157,148**	**1,772,900**	**$ 966,044**	**$ 1,035,912**	**$ (69,868)**	**-7%**
OTHER PURCHASED SVCS	**$ 2,608**	**$ 3,540**	**31,300**	**$ 15,652**	**$ 14,973**	**$ 679**	**4%**
SUPPLIES	**$ 2,250**	**$ 230**	**31,500**	**$ 14,511**	**$ 14,954**	**$ (443)**	**-3%**
CAPITAL OUTLAY	**$ 20,000**	**$ -**	**80,000**	**$ 20,000**	**$ 11,017**	**$ 8,983**	**45%**
TOTAL DEPARTMENTAL EXPENDITURES	**$ 176,547**	**$ 167,577**	**2,070,928**	**$ 1,091,709**	**1,102,695**	**$ (10,986)**	**-1%**

Percentage of Year Elapsed **50%**

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

CITY CLERK	Budget 6/30/2009	Actual 6/30/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	$ 6,300	$ 5,722	74,000	$ 36,200	$ 30,612	$ 5,588	15%
PURCHASED PROF & TECH SVCS	417	200	45,000	32,085	$ 200	$ 31,885	99%
OTHER PURCHASED SVCS	$ 968	$ 317	10,800	$ 4,523	$ 4,015	$ 508	11%
SUPPLIES	$ 440	$ 26	4,500	$ 2,342	$ 1,873	$ 469	20%
CAPITAL OUTLAY	$ -	$ -	10,000	$ -	$ 1,567	$ (1,567)	
TOTAL DEPARTMENTAL EXPENDITURES	$ 10,675	$ 7,550	174,899	$ 90,256	$ 47,077	$ 43,179	48%

Percentage of Year Elapsed 50%

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

MUNCIPAL COURT

	Budget 6/30/2009	Actual 6/30/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	**$ 4,833**	**$ 4,000**	**58,000**	**$ 28,998**	**$ 10,200**	**$ 47,800**	**165%**
PERSONAL SVCS - EMPLOYEE BENEFITS	**$ 2,350**	**$ 494**	**29,027**	**$ 14,238**	**$ 1,800**	**$ 12,438**	**87%**
PURCHASED PROF & TECH SVCS							
PROF SERV.-SOFTWARE & LIC	$ 417	$ -	5,000	$ 2,502	$ -	$ 2,502	**100%**
PROF SERV.-OTHER	$ 625	$ 262	7,500	$ 3,750	$ 9,988	$ (6,238)	**-166%**
PROF SVCS-MUN JUDGE	$ 3,333	$ 600	40,000	$ 19,998	$ 4,125	$ 15,873	**79%**
PROF SVCS-SOLICITOR	$ 4,167	$ -	50,000	$ 25,002	$ 6,575	$ 18,427	**74%**
PURCHASED PROF & TECH SVCS	**$ 8,542**	**$ 862**	**102,500**	**$ 51,252**	**$ 20,688**	**$ 30,564**	**60%**
OTHER PURCHASED SVCS	**$ 1,118**	**$ 375**	**13,400**	**$ 6,708**	**$ 1,662**	**$ 5,046**	**75%**
SUPPLIES	**$ 441**	**$ 567**	**8,000**	**$ 4,340**	**$ 8,025**	**$ (3,685)**	**-85%**
CAPITAL OUTLAY	**$ -**	**$ -**	**17,000**	**$ 17,000**	**$ 2,419**	**$ 14,581**	**86%**
TOTAL DEPARTMENTAL EXPENDITURES	**$ 17,284**	**$ 6,298**	**227,927**	**$ 122,536**	**44,795**	**77,741**	**63%**

Percentage of Year Elapsed **50%**

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

POLICE

	Budget 6/30/2009	Actual 6/30/2009	Annual Budget	YTD Budget	YTD Actual	Variance	% Variance
PERSONAL SVCS-SALARIES & WAGES	**$ 218,992**	**$ 203,254**	**2,200,110**	**886,157.00**	**780,868.60**	$ 105,288	**12%**
PERSONAL SVCS - EMPLOYEE BENEFITS	**$ 90,858**	**$ 79,504**	**977,649**	**431,984.00**	**239,226.11**	$ 192,758	**45%**
PURCHASED PROF & TECH SVCS							
PROF SERV.-SOFTWARE & LIC	$ 833	$ -	10,000	$ 4,998	$ -	$ 4,998	**100%**
PROF SERV.-OTHER	$ 5,626	$ 1,892	72,500	$ 38,754	$ 41,827	$ (3,073)	**-8%**
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**	**$ 1,892**	**1,372,500**	**1,333,752.00**	**1,331,827.49**	$ 1,925	**0%**
OTHER PURCHASED SVCS							
MOBILE COMMUNICATIONS	$ 3,653	$ 7,155	38,200	$ 16,278	$ 14,968	$ 1,310	**8%**
PRINTING & BINDING	$ 417	$ 775	5,000	$ 2,501	$ 5,472	$ (2,971)	**-119%**
CONTRACTUAL SERVICES	$ -	$ -	-	$ -	$ 350	$ (350)	
R&M VEHICLES	$ -	$ 1,382	-	$ -	$ 2,392	$ (2,392)	
ADVERTISING	$ -	$ -	-	$ -	$ 2,064	$ (2,064)	
POSTAGE	$ 416	$ 38	5,000	$ 2,498	$ 214	$ 2,284	**91%**
TRAVEL	$ 833	$ -	10,000	$ 4,998	$ 1,183	$ 3,815	**76%**
DUES & FEES	$ 416	$ 125	5,000	$ 2,501	$ 3,205	$ (704)	**-28%**
EDUCATION & TRAINING	$ 833	$ -	10,000	$ 4,998	$ 240	$ 4,758	**95%**
HOSPITALITY	$ 208	$ 26	2,500	$ 1,248	$ 219	$ 1,029	**82%**
RADIOS	$ -	$ -	75,000	$ 75,000	$ 75,217	$ (217)	**0%**
RENT	$ -	$ -	-	$ -	$ -	$ -	
GASOLINE	$ 11,730	$ 23,224	125,000	$ 54,629	$ 27,545	$ 27,084	**50%**
OTHER PURCHASED SVCS	**$ 18,506**	**$ 32,726**	**275,700**	**164,651.00**	**133,069.02**	$ 31,582	**19%**
SUPPLIES							
GENERAL SUPPLIES & MATERIAL	$ 4,817	$ 853	55,000	$ 26,102	$ 4,967	$ 21,135	**81%**
OFFICE SUPPLIES	$ 1,500	$ 619	20,000	$ 11,000	$ 16,235	$ (5,235)	**-48%**
BOOKS & PERIODICALS	$ 1,000	$ -	10,000	$ 4,000	$ -	$ 4,000	**100%**
EXPLORER PROGRAM EXPENDITURES	$ 2,000	$ 186	2,150	$ 2,150	$ 336	$ 1,814	**84%**
SMALL EQUIPMENT	$ -	$ 1,970	5,000	$ 5,000	$ 3,246	$ 1,754	**35%**
MISCELLANEOUS	$ -	$ -	1,000	$ -	$ -	$ -	
OFFICERS EQUIPMENT	$ -	$ 29	187,840	$ 187,840	$ 584	$ 187,256	**100%**
SUPPLIES	**$ 9,317**	**$ 3,657**	**280,990**	**236,092.00**	**25,367.98**	$ 210,724	**89%**
CAPITAL OUTLAY							
AUTOMOBILE LEASE/PURCHASE	$ -	$ -	-	$ -	$ -	$ -	
FURNITURE	$ -	$ -	-	$ -	$ -	$ -	
COMPUTER EQUIPMENT	$ -	$ -	-	$ -	$ -	$ -	
EQUIPMENT	$ -	$ -	-	-	3,000.00	$ (3,000)	
CAPITAL OUTLAY	**$ -**	**$ -**	**-**	**-**	**3,000.00**	$ (3,000)	
TOTAL DEPARTMENTAL EXPENDITURES	**$ 344,132**	**$ 321,032**	**5,106,949**	**3,052,636.00**	**2,513,359**	**539,277**	**18%**

Percentage of Year Elapsed **50%**

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

PUBLIC WORKS	Budget 6/30/2009	Actual 6/30/2009	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	416,171	356,718	$ 59,453	**14%**
PROF SVCS-R&P MAINT	13,917	-	167,000	83,502	-	$ 83,502	**100%**
COMPREHENSIVE TRANSPORTATION PLAN	-	-	10,000	10,000	-	$ 10,000	**100%**
STREET MAINTENANCE	6,818	30,795	75,000	34,090	62,045	$ (27,955)	**-82%**
TRAFFIC SIGNALS	18,909	30,550	208,000	94,545	66,099	$ 28,446	**30%**
MISCELLANEOUS DESIGN SERVICES	-	-	10,000	10,000	-	$ 10,000	**100%**
SIDEWALK REPAIR	455	40	5,000	2,275	2,756	$ (481)	**-21%**
CURB REPLACEMENT	455	-	5,000	2,275	-	$ 2,275	**100%**
POT HOLE REPAIR	15,909	30,382	175,000	79,545	66,408	$ 13,137	**17%**
PAVING	9,091	-	100,000	45,455	10,750	$ 34,705	**76%**
SIGNS	909	4,199	10,000	4,545	3,229	$ 1,316	**29%**
SAND/SALT SPREADING	2,273	-	25,000	11,365	819	$ 10,546	**93%**
TOTAL PURCHASED PROF & TECH SVCS	**$ 128,189**	**$ 155,418**	**1,562,889**	**$ 793,768**	**$ 568,823**	**$ 224,945**	**28%**
OTHER PURCHASED SVCS	**$ 709**	**$ 38**	**8,500**	**$ 4,254**	**$ 64**	**$ 4,190**	**98%**
SUPPLIES	**$ 1,408**	**$ -**	**18,500**	**$ 8,632**	**$ 1,385**	**$ 7,247**	**84%**
CAPITAL OUTLAY			**-**			$ -	
						$ -	
MISC. CONSTRUCTION PROJECTS	**30,000**	**-**	**300,000**	**120,000**		**$ 120,000**	**100%**
						$ -	
CAPITAL OUTLAY	**$ 30,000**	**$ -**	**300,000**	**$ 120,000**	**$ -**	**$ 120,000**	**100%**
						$ -	
TOTAL DEPARTMENTAL EXPENDITURES	**$ 160,306**	**$ 155,456**	**1,889,889**	**$ 926,654**	**570,273**	**356,381**	**38%**

Percentage of Year Elapsed **50%**

City of Dunwoody
YTD Financial Summary
as of June 30, 2009

COMMUNITY DEVELOPMENT	Budget 6/30/2009	Actual 6/30/2009	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	$ 2,502	$ 135	$ 2,367	**95%**
PROF SERV.-OTHER	$ 8,333	$ 36,025	100,000	$ 63,999	$ 46,086	$ 17,913	**28%**
INSURANCE OTHER THAN EMP. BEN			-			$ -	
PROFESSIONAL SERVICES - CLARK PATTERSON LEE	$ 129,667	$ 113,846	1,556,000	$ 950,487	$ 903,923	$ 46,564	**5%**
PURCHASED PROF & TECH SVCS	**$ 138,417**	**$ 149,871**	**1,661,000**	**$ 1,016,988**	**$ 950,144**	**$ 66,844**	**7%**
OTHER PURCHASED SVCS	**$ 918**	**$ 748**	**11,000**	**$ 5,091**	**$ 12,230**	**$ (7,139)**	**-140%**
SUPPLIES	**$ 6,840**	**$ 62**	**28,500**	**$ 41,730**	**$ 7,538**	**$ 34,192**	**82%**
TE & MISC. GRANT MATCHING FUNDS	**-**		**200,000**			**$ -**	
						$ -	
CAPITAL OUTLAY	**$ -**	**$ -**	**200,000**	**$ -**	**$ -**	**$ -**	
TOTAL DEPARTMENTAL EXPENDITURES	**$ 146,175**	**$ 150,682**	**1,900,500**	**$ 1,063,809**	**$ 969,911**	**$ 93,898**	**9%**
					Percentage of Year Elapsed		**50.00%**
GRAND TOTAL ALL DEPARTMENTS	**$ 978,750**	**$ 879,233**	**14,076,050**	**$ 7,789,488**	**6,535,799**	**$ 1,253,690**	**16%**