CITY OF DUNWOODY
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MEMORANDUM

To: Mayor and City Council

From: Chris Pike, Finance Director

Date: January 19, 2009

Subject: **December Financial Report**

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

As 2009 comes to a close, the most notable of points to the December financial statements is the fact that, unlike most cities in the country, Dunwoody amended its 2009 revenues to ***increase*** anticipated revenues and ended the year ***beating*** those higher budgeted numbers. This combined with lower than budgeted expenditures will result in Dunwoody achieving a higher fund balance than originally budgeted or later amended. That being said, the mix in which the revenues were met did differ from what was planned. Beverage licenses, hotel taxes, rental car excise taxes, court fines and HOST receipts were the major positive variances that overcame deficiencies in real property taxes and franchise taxes. With franchise taxes though, the shortfall was less than anticipated in that Georgia Powers fee ended up being $2.2 million; over what was previously estimated to be around $1.8 million.

As of December, 2009, the City is owed $89,893.21 in real property taxes for 440 parcels; meaning 97% of parcels and 98% of taxes owed have been paid. DeKalb has communicated their collection efforts for the remaining parcels. Without new construction in 2010, the real property tax shortfall will also occur in 2010 because the shortfall from budget was due to reassessments and not from a lack of collections. By June 2010, staff will re-evaluate this issue.

For expenditures, the only department with expenses exceeding the amended budget is Legal. During the initial budget and the amended budget, costs associated with both mediation services with DeKalb and litigation services were not estimated and included. Staff has prepared a budget amendment to the Legal Department and will cover these expenses from surpluses in the Court Department. For this month, comments on the variances are not included because either the variances are minor or because explanation has been communicated previously and thought to be commonly understood by Council. Certainly feel free to ask on any variance if that is not the case.

Though 2009 is over, the work planned for 2009 is not completed in some areas. Some expenditures, anticipated to be completed in 2009, have carried over into 2010. This creates a legal budgetary issue, but an issue anticipated and addressed in the City's budgetary policy. All operating budget appropriations (including encumbered appropriations) lapse at the end of a fiscal year. Purchases planned in the 2009 year, but not received until the following 2010 year, must be charged against a department's 2010 year appropriation. The City's approved budget policy allows for projects and other purchases approved, but whose purchase for is not anticipated to occur prior to the fiscal year 2009 end to utilize the budgeted funds of the 2009 year in the 2010 year when the project is actually completed. To utilize 2009 year budgeted projects in 2010, the funds must be re-appropriated through the budget adoption process or a subsequent budget amendment. Because the City's budgets are prepared so far in advance of the fiscal year, often the need to re-appropriate is not known. For these cases, you will be presented with budget amendments in the 2010 budget to continue 2009 projects not completed prior to December 31, 2009. I am working with all department heads to identify a complete list of projects. The first, for stormwater, will be presented in January. Other funds will come in later months of 2010; likely February or March.

Beginning in 2010, you will see two changes related to the financial presentations each month. First, staff will continue to prepare monthly financial reports like you have been receiving in 2009 along with my analysis. My memo, analysis, and the financial statements will still be distributed to Council and published online. However, they will not be presented during the work sessions. The City Manager and I feel Council now has a good understanding of the financial reports presented each month and the presentations at the work session no longer provide the same benefit as they did during the first year. I would still encourage Council to contact me any time questions or concerns exist. The other change, as a result of the first, will be the presentation of quarterly financial statements to Council. These financial statements will differ from what you have seen in the past as they will be presented in accordance with General Accepted Accounting Principles (GAAP) and will include both the balance sheets of the City and the income statements. The preparation of these statements is more complex, but staff will try to have the reports ready by the work session following each calendar quarter.

FORMAL SOLICITATION REPORT

1/13/2010

Solicitation Name	Release Date	Award Date	User Department	Term/Value	SCOPE/SERVICE and REASON
On The Street					
RFP 10-01 Branding Services	Jan-10	Feb-10	Finance and Admin - Edie Damann	$105k	Establish a brand to match the identity for City
ITN 10-70 Procurement Card Services	Dec-09	Feb-10	Finance and Admin	Fee charged to vendor on purchase	Provide a method for paying for small dollar purchases that reduces administrative costs.
RFQ 10-51 Dunwoody Village Redevelopment Plan	Jan-10	Mar-10	Community Development - Michael Tuller	$125k	The Master Plan will provide ambitious development strategies drawing upon the Dunwoody Village's tremendous potential. Strengthening the City's economic vitality and identity, the Master Plan will build cohesiveness between current and planned assets; further develop an environment that retains young people, families and jobs; attracts residential, new businesses-retailers, restaurants, and entertainment venues; and grows the tax base.
RFQ 10-50 Georgetown/North Shallowford Redevelopment Plan	Jan-10	Mar-10	Community Development - Michael Tuller	$125k	Strengthening the City's economic vitality and identity, the Georgetown/North Shallowford Master Plan will provide transit-oriented design options; transportation infrastructure investments; vertical mixed-use development; encouragement of the lifelong communities concept; market feasibility analysis; build cohesiveness between current and planned assets; attracts new businesses-retailers, and restaurants; and grows the tax base.

Preparing For Release					
RFP 10-xx Occupaton Tax Billing and Collections Services	Jan-10	Mar-10	Finance and Admin	Percent of Collections	Identify best practices and outside services to identify and collect unpaid occupation tax revenues.

In Review					
SERVICE/TYPE	**Opened**	**Award**	**User**	**VALUE/TER**	**Comments**
RFP 09-01 Grant Procurement and Management Services	11/2/2009	Jan-10	Finance and Admin - Chris Pike	5+ years ending 12/31/2015; $70k	Getting contracts from vendor; setting up kick off meeting
RFP 09-125 Document Management System	28-Sep	Dec-09	IT - Michael Lockett	TBD	Selected SIRE Technologies, going to Council in Jan
RFP 09-05 Inventory and Assessment of the City's Existing Stormwater Conveyance System	11/18/2009	Jan-10	Public Works - Chuck Davis	One time project; $99k	Waiting on recommendation letter from PW; to be awarded to Terramark

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

REVENUE	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
NON-DEPARTMENTAL							
TAXES							
Real Property Tax	570,000	117,555.91	6,158,116	6,158,116	5,633,248.60	(524,867)	8.52-
Personal Property Tax	82,940	14,142.20	248,820	248,820	425,068.14	176,248	70.83
Motor Vehicle	33,591	19,596.50	200,000	200,000	230,611.87	30,612	15.31
Intangibles (Reg & Recording)	29,000	8,593.81	188,400	188,400	117,547.09	(70,853)	37.61-
Franchise Fees	2,110,139	2,323,599.22	3,725,225	3,725,225	3,085,419.15	(639,806)	17.17-
Homestead Option Sales Tax	395,565	649,405.50	2,382,000	2,382,000	2,635,738.05	253,738	10.65
Alcoholic Beverage Excise Tax	17,348	75,840.54	600,000	600,000	549,929.62	(50,070)	8.35-
Business & Occupation Tax	666	(7,622.22)	2,075,203	2,075,203	2,102,181.10	26,978	1.30
Financial Institutions Tax	0	0.00	55,000	55,000	56,729.12	1,729	3.14
Penalties & int on delinq taxe	1,750	0.00	21,000	21,000	0.00	(21,000)	100.00-
TOTAL TAXES	3,240,999	3,201,111.46	15,653,764	15,653,764	14,836,472.74	(817,291)	5.22-
LICENSES & PERMITS							
Alcoholic Beverage Licenses	0	118,534.00	425,678	425,678	735,389.38	309,711	72.76
Bldg Structures & Equipment	33,337	41,195.61	400,000	400,000	421,935.88	21,936	5.48
Soil Erosion	0	560.60	0	0	17,474.61	17,475	0.00
TOTAL LICENSES & PERMITS	33,337	160,290.21	825,678	825,678	1,174,799.87	349,122	42.28
INTERGOVERNMENTAL							
CHARGES FOR SERVICES							
Election Qualifying Fees	0	0.00	0	0	1,080.00	1,080	0.00
Special Police Svcs	250	740.00	500	500	1,740.00	1,240	248.00
Fingerprinting Fee	0	135.00	0	0	196.00	196	0.00
Public Safety-Other	0	429.44	0	0	12,089.44	12,089	0.00
Special Assessments	1,102	274.05	16,602	16,602	17,380.09	778	4.69
Streetlight Fees	22,587	5,457.05	271,042	271,042	293,707.89	22,666	8.36
TOTAL CHARGES FOR SERVICES	23,939	7,035.54	288,144	288,144	326,193.42	38,049	13.21
INVESTMENT INCOME							
Interest Revenue	0	1,687.91	0	0	7,967.77	7,968	0.00
TOTAL INVESTMENT INCOME	0	1,687.91	0	0	7,967.77	7,968	0.00
CONT/DONATIONS-PRIVATE							
Contr & Don From Priv Sources	0	950.00	7,750	7,750	73,888.94	66,139	853.41
TOTAL CONT/DONATIONS-PRIVATE	0	950.00	7,750	7,750	73,888.94	66,139	853.41
MISCELLANEOUS							
Reimb for damaged property	0	1,630.09	0	0	1,630.09	1,630	0.00
Other Charges For Svcs	715	1,453.04	2,600	2,600	2,017.18	(583)	22.42-
TOTAL MISCELLANEOUS	715	3,083.13	2,600	2,600	3,647.27	1,047	40.28

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

REVENUE	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
OTHER FINANCING SOURCES							
Operating Transfer In-MV	0	88,517.26	0	0	88,517.26	88,517	0.00
Oper Xfer In-Court	57,778	100,580.40	460,000	460,000	645,094.81	185,095	40.24
Oper Xfer In-Hotel/Motel	38,000	74,182.32	940,000	940,000	1,034,293.49	94,293	10.03
TOTAL OTHER FINANCING SOURCES	95,778	263,279.98	1,400,000	1,400,000	1,767,905.56	367,906	26.28
TOTAL NON-DEPARTMENTAL	3,394,768	3,637,438.23	18,177,936	18,177,936	18,190,875.57	12,940	0.07
TOTAL REVENUES	3,394,768	3,637,438.23	18,177,936	18,177,936	18,190,875.57	12,940	0.07

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

CITY COUNCIL

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PERSONAL SERVICES							
Regular Salaries	7,337	7,333.33	108,999	108,999	109,499.95	(501)	0.46-
Employee Benefits	0	0.00	0	0	1,479.69	(1,480)	0.00
Social Security	887	454.67	6,758	6,758	6,789.04	(31)	0.46-
Medicare	110	106.33	1,276	1,276	1,731.24	(455)	35.68-
TOTAL PERSONAL SERVICES	8,334	7,894.33	117,033	117,033	119,499.92	(2,467)	2.11-
PURCHASED/CONTRACTED SRV							
Prof Svcs	93	0.00	1,000	1,000	0.00	1,000	100.00
Communications	84	1,144.49	250	250	1,363.87	(1,114)	445.55-
Travel	0	493.90	0	0	928.77	(929)	0.00
Dues & Fees	170	0.00	1,000	1,000	0.00	1,000	100.00
Education & Training	820	474.32	5,000	5,000	4,585.73	414	8.29
TOTAL PURCHASED/CONTRACTED SRV	1,167	2,112.71	7,250	7,250	6,878.37	372	5.13
SUPPLIES							
Supplies	3,480	1,817.94	25,500	25,500	12,436.18	13,064	51.23
Food	834	712.61	2,500	2,500	1,243.28	1,257	50.27
Books & Periodicals	0	0.00	500	500	0.00	500	100.00
Small Equipment	0	0.00	500	500	0.00	500	100.00
TOTAL SUPPLIES	4,314	2,530.55	29,000	29,000	13,679.46	15,321	52.83
CAPITAL OUTLAYS							
TOTAL CITY COUNCIL	13,815	12,537.59	153,283	153,283	140,057.75	13,225	8.63

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

CITY MANAGER

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PERSONAL SERVICES							
Regular Salaries	11,304	16,655.71	170,200	170,200	175,549.85	(5,350)	3.14-
Employee Benefits	0	0.00	0	0	3,420.66	(3,421)	0.00
Group Insurance	593	1,142.22	23,370	23,370	21,686.70	1,683	7.20
Medicare	359	276.73	2,468	2,468	2,534.68	(67)	2.70-
Retirement	1,348	2,180.59	26,001	26,001	21,419.93	4,581	17.62
Workers' Compensation	0	0.00	300	300	0.00	300	100.00
TOTAL PERSONAL SERVICES	13,604	20,255.25	222,339	222,339	224,611.82	(2,273)	1.02-
PURCHASED/CONTRACTED SRV							
Prof Svcs	0	2,450.00	2,500	2,500	2,740.00	(240)	9.60-
Communications	0	252.27	1,800	1,800	2,344.49	(544)	30.25-
Printing & Binding	0	37.00	0	0	93.25	(93)	0.00
Travel	0	314.26	2,500	2,500	908.26	1,592	63.67
Dues & Fees	0	100.00	1,500	1,500	3,238.55	(1,739)	115.90-
Education & Training	0	0.00	1,500	1,500	1,694.11	(194)	12.94-
Contract Labor	0	(1,982.46)	0	0	0.00	0	0.00
TOTAL PURCHASED/CONTRACTED SRV	0	1,171.07	9,800	9,800	11,018.66	(1,219)	12.44-
SUPPLIES							
Supplies	1,000	(664.01)	3,500	3,500	(135.84)	3,636	103.88
Food	0	87.40	500	500	981.43	(481)	96.29-
Books & Periodicals	200	0.00	500	500	0.00	500	100.00
Small Equipment	0	0.00	500	500	88.99	411	82.20
TOTAL SUPPLIES	1,200	(576.61)	5,000	5,000	934.58	4,065	81.31
CAPITAL OUTLAYS							
TOTAL CITY MANAGER	14,804	20,849.71	237,139	237,139	236,565.06	574	0.24

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

CITY CLERK

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PERSONAL SERVICES							
Regular Salaries	6,300	8,682.58	74,000	74,000	70,764.54	3,235	4.37
Employee Benefits	0	0.00	230	230	825.27	(595)	258.81-
Group Insurance	1,341	560.57	15,600	15,600	9,686.88	5,913	37.90
Medicare	80	126.05	957	957	1,026.82	(70)	7.30-
Retirement	1,001	923.30	12,012	12,012	10,111.66	1,900	15.82
Workers' Compensation	0	0.00	600	600	0.00	600	100.00
TOTAL PERSONAL SERVICES	8,722	10,292.50	103,399	103,399	92,415.17	10,984	10.62
PURCHASED/CONTRACTED SRV							
Prof Svcs	0	0.00	80,000	80,000	40,825.22	39,175	48.97
Technical Svcs	0	0.00	0	0	7,350.00	(7,350)	0.00
Communications	946	95.78	4,300	4,300	868.26	3,432	79.81
Advertising	487	0.00	5,000	5,000	1,848.86	3,151	63.02
Printing & Binding	0	0.00	0	0	2,256.73	(2,257)	0.00
Travel	250	0.00	750	750	0.00	750	100.00
Dues & Fees	120	0.00	750	750	135.25	615	81.97
Education & Training	0	0.00	500	500	235.00	265	53.00
TOTAL PURCHASED/CONTRACTED SRV	1,803	95.78	91,300	91,300	53,519.32	37,781	41.38
SUPPLIES							
Supplies	1,000	117.32	3,500	3,500	2,286.06	1,214	34.68
Food	0	26.27	0	0	755.00	(755)	0.00
Books & Periodicals	0	70.96	500	500	70.96	429	85.81
Small Equipment	0	0.00	0	0	1,706.29	(1,706)	0.00
TOTAL SUPPLIES	1,000	214.55	4,000	4,000	4,818.31	(818)	20.46-
CAPITAL OUTLAYS							
Machinery & Equipment	10,000	0.00	10,000	10,000	0.00	10,000	100.00
TOTAL CAPITAL OUTLAYS	10,000	0.00	10,000	10,000	0.00	10,000	100.00
TOTAL CITY CLERK	21,525	10,602.83	208,699	208,699	150,752.80	57,946	27.77

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

GENERAL OPERATIONS

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							
Prof Svcs	0	5,085.73	760,000	760,000	763,494.12	(3,494)	0.46-
Technical Svcs	0	1,429.92	26,000	26,000	5,334.46	20,666	79.48
Rentals	3,132	2,905.71	57,320	57,320	81,586.59	(24,267)	42.34-
Insurance	0	0.00	172,000	172,000	165,187.57	6,812	3.96
Communications	4,240	2,438.59	44,700	44,700	30,946.56	13,753	30.77
TOTAL PURCHASED/CONTRACTED SRV	7,372	11,859.95	1,060,020	1,060,020	1,046,549.30	13,471	1.27
SUPPLIES							
Supplies	350	1,588.51	3,500	3,500	7,618.38	(4,118)	117.67-
Electricity	0	1,150.52	0	0	2,367.34	(2,367)	0.00
Small Equipment	0	(5,776.60)	0	0	402.90	(403)	0.00
TOTAL SUPPLIES	350	(3,037.57)	3,500	3,500	10,388.62	(6,889)	196.82-
CAPITAL OUTLAYS							
Machinery & Equipment	0	87,963.25	100,000	100,000	87,963.25	12,037	12.04
TOTAL CAPITAL OUTLAYS	0	87,963.25	100,000	100,000	87,963.25	12,037	12.04
DEBT SERVICE							
Interest	20,000	0.00	80,000	80,000	30,450.55	49,549	61.94
TOTAL DEBT SERVICE	20,000	0.00	80,000	80,000	30,450.55	49,549	61.94
OPERATING TRANSFERS OUT							
Operating Transfers Out	0	0.00	594,235	594,235	596,505.00	(2,270)	0.38-
TOTAL OPERATING TRANSFERS OUT	0	0.00	594,235	594,235	596,505.00	(2,270)	0.38-
TOTAL GENERAL OPERATIONS	27,722	96,785.63	1,837,755	1,837,755	1,771,856.72	65,898	3.59

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

FINANCE

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PERSONAL SERVICES							
Regular Salaries	12,425	8,461.54	82,000	82,000	77,981.08	4,019	4.90
Employee Benefits	0	0.00	0	0	1,358.93	(1,359)	0.00
Group Insurance	1,400	856.29	16,800	16,800	8,910.15	7,890	46.96
Medicare	139	123.08	1,668	1,668	972.74	695	41.68
Retirement	2,340	1,358.58	20,930	20,930	9,721.77	11,208	53.55
Workers' Compensation	0	0.00	300	300	0.00	300	100.00
TOTAL PERSONAL SERVICES	16,304	10,799.49	121,698	121,698	98,944.67	22,753	18.70
PURCHASED/CONTRACTED SRV							
Official/Admin Svcs-CGA	164,304	147,402.24	1,900,000	1,900,000	1,893,315.00	6,685	0.35
Prof Svcs	11,163	18.99	41,000	41,000	29,418.56	11,581	28.25
Technical Svcs	0	222.60	0	0	2,166.10	(2,166)	0.00
Communications	150	317.91	4,500	4,500	6,141.51	(1,642)	36.48-
Advertising	3,334	0.00	10,000	10,000	5,508.29	4,492	44.92
Printing & Binding	710	18.00	4,000	4,000	4,683.73	(684)	17.09-
Travel	585	146.10	2,500	2,500	2,344.43	156	6.22
Dues & Fees	2,674	175.00	8,400	8,400	3,889.53	4,510	53.70
Education & Training	0	1,259.00	0	0	1,302.35	(1,302)	0.00
Contract Labor	0	1,982.46	0	0	1,982.46	(1,982)	0.00
Other Purchased Svcs-Other	2,000	2,373.63	6,000	6,000	9,741.07	(3,741)	62.35-
TOTAL PURCHASED/CONTRACTED SRV	184,920	153,915.93	1,976,400	1,976,400	1,960,493.03	15,907	0.80
SUPPLIES							
Supplies	5,154	4,851.27	21,000	21,000	24,471.13	(3,471)	16.53-
Food	0	2,282.10	0	0	3,468.80	(3,469)	0.00
Books & Periodicals	0	394.34	1,000	1,000	871.01	129	12.90
Small Equipment	773	(4,941.04)	4,000	4,000	561.76	3,438	85.96
TOTAL SUPPLIES	5,927	2,586.67	26,000	26,000	29,372.70	(3,373)	12.97-
CAPITAL OUTLAYS							
Machinery & Equipment	0	(17,682.91)	80,000	80,000	86,501.45	(6,501)	8.13-
TOTAL CAPITAL OUTLAYS	0	(17,682.91)	80,000	80,000	86,501.45	(6,501)	8.13-
DEBT SERVICE							
OPERATING TRANSFERS OUT							
TOTAL FINANCE	207,151	149,619.18	2,204,098	2,204,098	2,175,311.85	28,786	1.31

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

LEGAL

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							
Prof Svcs	4,583	970.00	55,000	55,000	42,242.00	12,758	23.20
Prof Svcs-Legal	14,000	15,000.00	195,000	195,000	211,691.08	(16,691)	8.56-
Prof Svcs-Litigation	0	14,239.48	0	0	25,024.23	(25,024)	0.00
Dues & Fees	0	39.93	0	0	39.93	(40)	0.00
TOTAL PURCHASED/CONTRACTED SRV	18,583	30,249.41	250,000	250,000	278,997.24	(28,997)	11.60-
CAPITAL OUTLAYS							
TOTAL LEGAL	18,583	30,249.41	250,000	250,000	278,997.24	(28,997)	11.60-

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

FACILITIES

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

MUNICIPAL COURT

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PERSONAL SERVICES							
Regular Salaries	4,837	4,000.00	58,000	58,000	36,200.00	21,800	37.59
Employee Benefits	488	0.00	3,826	3,826	0.00	3,826	100.00
Group Insurance	1,300	380.74	15,600	15,600	4,354.50	11,246	72.09
Medicare	71	58.12	841	841	525.64	315	37.50
Retirement	580	648.00	6,960	6,960	5,864.40	1,096	15.74
Workers' Compensation	0	0.00	600	600	0.00	600	100.00
TOTAL PERSONAL SERVICES	7,276	5,086.86	85,827	85,827	46,944.54	38,882	45.30
PURCHASED/CONTRACTED SRV							
Prof Svcs	3,000	3,120.00	36,000	36,000	35,950.85	49	0.14
Prof Svcs-Court Solicitor	4,163	0.00	50,000	50,000	32,851.00	17,149	34.30
Prof Svcs-Public Defender	0	0.00	0	0	225.00	(225)	0.00
Technical Svcs	413	357.54	5,000	5,000	782.48	4,218	84.35
Repairs & Maintenance	0	559.27	0	0	559.27	(559)	0.00
Rentals	2,500	57.75	7,500	7,500	299.75	7,200	96.00
Communications	2,481	119.27	8,120	8,120	3,502.47	4,618	56.87
Printing & Binding	413	190.00	5,000	5,000	2,341.21	2,659	53.18
Travel	87	0.00	1,000	1,000	21.78	978	97.82
Dues & Fees	57	120.00	750	750	409.90	340	45.35
Education & Training	57	0.00	750	750	0.00	750	100.00
TOTAL PURCHASED/CONTRACTED SRV	13,171	4,523.83	114,120	114,120	76,943.71	37,176	32.58
SUPPLIES							
Supplies	5,235	1,216.52	15,500	15,500	10,948.95	4,551	29.36
Books & Periodicals	250	0.00	2,500	2,500	0.00	2,500	100.00
Small Equipment	48	(2,419.42)	5,500	5,500	0.00	5,500	100.00
TOTAL SUPPLIES	5,533	(1,202.90)	23,500	23,500	10,948.95	12,551	53.41
CAPITAL OUTLAYS							
Machinery & Equipment	4,042	34,165.14	48,500	48,500	34,414.00	14,086	29.04
TOTAL CAPITAL OUTLAYS	4,042	34,165.14	48,500	48,500	34,414.00	14,086	29.04
TOTAL MUNICIPAL COURT	30,022	42,572.93	271,947	271,947	169,251.20	102,696	37.76

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

POLICE

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PERSONAL SERVICES							
Regular Salaries	199,042	219,088.49	2,000,100	2,000,100	1,976,117.93	23,982	1.20
Overtime Salaries	19,951	18,010.58	200,010	200,010	136,631.46	63,379	31.69
Employee Benefits	914	0.00	10,327	10,327	9,738.64	588	5.70
Group Insurance	25,517	23,681.96	306,200	306,200	290,347.61	15,852	5.18
Medicare	2,903	3,461.31	31,902	31,902	30,332.46	1,570	4.92
Retirement	69,672	31,539.39	400,420	400,420	300,774.63	99,645	24.89
Workers' Compensation	3,337	4,853.40	40,000	40,000	75,314.40	(35,314)	88.29-
TOTAL PERSONAL SERVICES	321,336	300,635.13	2,988,959	2,988,959	2,819,257.13	169,702	5.68
PURCHASED/CONTRACTED SRV							
Prof Svcs	113,742	637.60	1,364,900	1,364,900	1,335,563.93	29,336	2.15
Technical Svcs	633	0.00	7,600	7,600	5,072.70	2,527	33.25
Repairs & Maintenance	20,834	919.72	62,500	62,500	11,122.48	51,378	82.20
Rentals	0	1,034.15	0	0	1,740.30	(1,740)	0.00
Communications	5,321	2,142.48	43,200	43,200	34,290.55	8,909	20.62
Advertising	834	234.72	2,500	2,500	2,698.95	(199)	7.96-
Printing & Binding	414	333.00	5,000	5,000	7,351.31	(2,351)	47.03-
Travel	837	1,080.00	10,000	10,000	13,349.66	(3,350)	33.50-
Dues & Fees	419	625.00	5,000	5,000	3,560.83	1,439	28.78
Education & Training	837	3,171.13	10,000	10,000	10,197.93	(198)	1.98-
TOTAL PURCHASED/CONTRACTED SRV	143,871	10,177.80	1,510,700	1,510,700	1,424,948.64	85,751	5.68
SUPPLIES							
Supplies	24,166	7,682.32	154,760	154,760	76,604.32	78,156	50.50
Supplies-Explorer Program	0	0.00	2,500	2,500	7,540.53	(5,041)	201.62-
Gasoline	11,721	11,695.71	125,000	125,000	105,760.44	19,240	15.39
Food	212	3,806.40	2,500	2,500	5,211.81	(2,712)	108.47-
Books & Periodicals	1,000	215.95	10,000	10,000	794.63	9,205	92.05
Cash Over & Short	0	0.00	0	0	(29.00)	29	0.00
Small Equipment	14,694	(12,804.33)	124,080	124,080	178,057.26	(53,977)	43.50-
TOTAL SUPPLIES	51,793	10,596.05	418,840	418,840	373,939.99	44,900	10.72
CAPITAL OUTLAYS							
Machinery & Equipment	13,333	160,000.00	160,000	160,000	160,000.00	0	0.00
TOTAL CAPITAL OUTLAYS	13,333	160,000.00	160,000	160,000	160,000.00	0	0.00
CONTINGENCY							
DEBT SERVICE							
OPERATING TRANSFERS OUT							
TOTAL POLICE	530,333	481,408.98	5,078,499	5,078,499	4,778,145.76	300,353	5.91

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

PUBLIC WORKS

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							
Prof Svcs	0	0.00	20,000	20,000	0.00	20,000	100.00
Prof Svcs-Lowe	59,453	118,906.00	772,889	772,889	772,889.00	0	0.00
Repairs & Maintenance-Parks	11,049	0.00	132,586	132,586	0.00	132,586	100.00
Rentals	2,500	323.00	7,500	7,500	323.00	7,177	95.69
Communications	0	10.15	5,000	5,000	55.82	4,944	98.88
Advertising	212	0.00	2,500	2,500	103.12	2,397	95.88
Printing & Binding	212	0.00	2,500	2,500	401.58	2,098	83.94
Travel	38	0.00	500	500	0.00	500	100.00
Education & Training	38	0.00	500	500	0.00	500	100.00
TOTAL PURCHASED/CONTRACTED SRV	73,502	119,239.15	943,975	943,975	773,772.52	170,202	18.03
SUPPLIES							
Supplies	4,700	117.35	14,000	14,000	2,398.64	11,601	82.87
Electricity	52,042	0.00	331,042	331,042	329,500.40	1,542	0.47
Books & Periodicals	500	0.00	500	500	0.00	500	100.00
Small Equipment	163	0.00	2,000	2,000	58.96	1,941	97.05
TOTAL SUPPLIES	57,405	117.35	347,542	347,542	331,958.00	15,584	4.48
CAPITAL OUTLAYS							
Machinery & Equipment	2,868	34,414.00	34,414	34,414	34,414.00	0	0.00
TOTAL CAPITAL OUTLAYS	2,868	34,414.00	34,414	34,414	34,414.00	0	0.00
OPERATING TRANSFERS OUT							
Operating Transfers Out	600,000	600,000.00	600,000	600,000	600,000.00	0	0.00
TOTAL OPERATING TRANSFERS OUT	600,000	600,000.00	600,000	600,000	600,000.00	0	0.00
TOTAL PUBLIC WORKS	733,775	753,770.50	1,925,931	1,925,931	1,740,144.52	185,786	9.65

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

HWYS & STREETS

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							
R&M-Signs	4,910	0.00	14,000	14,000	5,073.52	8,926	63.76
R&M-Storm Damage Removal	2,270	0.00	25,000	25,000	21,718.25	3,282	13.13
R&M - Street Maintenance	63,910	2,001.42	305,000	305,000	312,491.76	(7,492)	2.46-
R&M - Traffic Signals	0	0.00	150,000	150,000	142,739.59	7,260	4.84
R&M - Curb Replacement	4,900	0.00	14,000	14,000	4,516.51	9,483	67.74
TOTAL PURCHASED/CONTRACTED SRV	75,990	2,001.42	508,000	508,000	486,539.63	21,460	4.22
CAPITAL OUTLAYS							
Infrastructure	0	0.00	0	0	10,750.00	(10,750)	0.00
TOTAL CAPITAL OUTLAYS	0	0.00	0	0	10,750.00	(10,750)	0.00
OPERATING TRANSFERS OUT							
TOTAL HWYS & STREETS	75,990	2,001.42	508,000	508,000	497,289.63	10,710	2.11

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

COMMUNITY DEVELOPMENT

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							
Prof Svcs	7,591	5,000.00	91,086	91,086	91,085.77	0	0.00
Prof Svcs-Clark Patterson Lee	124,186	124,646.63	1,635,000	1,635,000	1,635,160.73	(161)	0.01-
Technical Svcs	0	0.00	5,000	5,000	135.30	4,865	97.29
Rentals	0	0.00	7,500	7,500	323.00	7,177	95.69
Communications	0	210.56	5,000	5,000	984.41	4,016	80.31
Advertising	0	367.45	10,000	10,000	4,529.24	5,471	54.71
Printing & Binding	1,117	1,733.20	13,400	13,400	14,951.36	(1,551)	11.58-
Travel	23	0.00	500	500	211.49	289	57.70
Education & Training	42	105.00	500	500	782.50	(283)	56.50-
TOTAL PURCHASED/CONTRACTED SRV	132,958	132,062.84	1,767,986	1,767,986	1,748,163.80	19,822	1.12
SUPPLIES							
Supplies	850	493.50	10,200	10,200	10,492.90	(293)	2.87-
Small Equipment	75	0.00	900	900	429.59	470	52.27
TOTAL SUPPLIES	925	493.50	11,100	11,100	10,922.49	178	1.60
CAPITAL OUTLAYS							
Machinery & Equipment	2,868	34,414.00	34,414	34,414	34,414.00	0	0.00
TOTAL CAPITAL OUTLAYS	2,868	34,414.00	34,414	34,414	34,414.00	0	0.00
CONTINGENCY							
TOTAL COMMUNITY DEVELOPMENT	136,751	166,970.34	1,813,500	1,813,500	1,793,500.29	20,000	1.10

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

100-GENERAL FUND

CONTINGENCY

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
CONTINGENCY							
Contingency	0	0.00	100,000	100,000	0.00	100,000	100.00
TOTAL CONTINGENCY	0	0.00	100,000	100,000	0.00	100,000	100.00
TOTAL CONTINGENCY	0	0.00	100,000	100,000	0.00	100,000	100.00
TOTAL EXPENDITURES	1,810,470	1,767,368.52	14,588,851	14,588,851	13,731,872.82	(856,978)	5.87
REVENUE OVER/(UNDER) EXPENSES	1,584,298	1,870,069.71	3,589,085	3,589,085	4,459,002.75	(869,918)	5.87

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

275-HOTEL/MOTEL TAX FUND

REVENUE	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
NON-DEPARTMENTAL							
TAXES							
Hotel/Motel Tax	130,556	123,637.20	1,566,667	1,566,667	1,723,822.71	157,156	10.03
Interest Revenue	0	0.00	0	0	902.93	903	0.00
TOTAL TAXES	130,556	123,637.20	1,566,667	1,566,667	1,724,725.64	158,059	10.09
INVESTMENT INCOME							
Interest Revenue	0	23.27	0	0	72.17	72	0.00
TOTAL INVESTMENT INCOME	0	23.27	0	0	72.17	72	0.00
TOTAL NON-DEPARTMENTAL	130,556	123,660.47	1,566,667	1,566,667	1,724,797.81	158,131	10.09
TOTAL REVENUES	130,556	123,660.47	1,566,667	1,566,667	1,724,797.81	158,131	10.09

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

275-HOTEL/MOTEL TAX FUND

HOTEL-MOTEL TAX

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							
Prof Svcs	52,222	0.00	626,667	626,667	387,263.45	239,404	38.20
TOTAL PURCHASED/CONTRACTED SRV	52,222	0.00	626,667	626,667	387,263.45	239,404	38.20
OPERATING TRANSFERS OUT							
Operating Transfers Out	78,333	74,182.32	940,000	940,000	1,034,293.49	(94,293)	10.03-
Transfers to Component Unit	0	0.00	0	0	248,000.00	(248,000)	0.00
TOTAL OPERATING TRANSFERS OUT	78,333	74,182.32	940,000	940,000	1,282,293.49	(342,293)	36.41-
TOTAL HOTEL-MOTEL TAX	130,556	74,182.32	1,566,667	1,566,667	1,669,556.94	(102,890)	6.57-
TOTAL EXPENDITURES	130,556	74,182.32	1,566,667	1,566,667	1,669,556.94	102,890	6.57-
REVENUE OVER/(UNDER) EXPENSES	0	49,478.15	0	0	55,240.87	(55,241)	6.57-

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

280-MVR Excise Tax

REVENUE	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
MVR EXCISE TAX							
TAXES							
MV Rental Excise Tax	13,334	13,003.15	40,000	40,000	88,517.26	48,517	121.29
TOTAL TAXES	13,334	13,003.15	40,000	40,000	88,517.26	48,517	121.29
TOTAL MVR EXCISE TAX	13,334	13,003.15	40,000	40,000	88,517.26	48,517	121.29
TOTAL REVENUES	13,334	13,003.15	40,000	40,000	88,517.26	48,517	121.29

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

560-STORM WATER UTILITY

REVENUE	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
STORMWATER							
CHARGES FOR SERVICES							
Stormwater Utility Charges	0	18,412.96	1,187,918	1,187,918	1,212,729.93	24,812	2.09
TOTAL CHARGES FOR SERVICES	0	18,412.96	1,187,918	1,187,918	1,212,729.93	24,812	2.09
TOTAL STORMWATER	0	18,412.96	1,187,918	1,187,918	1,212,729.93	24,812	2.09
TOTAL REVENUES	0	18,412.96	1,187,918	1,187,918	1,212,729.93	24,812	2.09

MAYOR AND COUNCIL REPORT

AS OF: DECEMBER 31ST, 2009

560-STORM WATER UTILITY

STORMWATER

EXPENDITURES	BUDGET CURRENT MONTH	ACTUAL CURRENT MONTH	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	VARIANCE	% VARIANCE
PURCHASED/CONTRACTED SRV							
Prof Svcs	0	0.00	153,333	153,333	0.00	153,333	100.00
Prof Svcs-Stormwater	0	46,527.50	178,000	178,000	46,527.50	131,473	73.86
Repairs & Maintenance	0	4,000.00	270,000	270,000	88,492.67	181,507	67.22
Repairs & Maintenance	0	0.00	0	0	1,000.00	(1,000)	0.00
Rep & Maint-Riprap Program	0	1,683.41	25,000	25,000	18,441.99	6,558	26.23
Printing & Binding	0	0.00	1,000	1,000	0.00	1,000	100.00
Dues & Fees	0	0.00	500	500	0.00	500	100.00
Licenses	0	0.00	50,000	50,000	0.00	50,000	100.00
TOTAL PURCHASED/CONTRACTED SRV	0	52,210.91	677,833	677,833	154,462.16	523,371	77.21
SUPPLIES							
Supplies	0	0.00	6,500	6,500	1,725.00	4,775	73.46
Books & Periodicals	0	0.00	500	500	0.00	500	100.00
Small Equipment	0	0.00	5,000	5,000	0.00	5,000	100.00
TOTAL SUPPLIES	0	0.00	12,000	12,000	1,725.00	10,275	85.63
CAPITAL OUTLAYS							
Machinery & Equipment	0	0.00	10,000	10,000	0.00	10,000	100.00
TOTAL CAPITAL OUTLAYS	0	0.00	10,000	10,000	0.00	10,000	100.00
CONTINGENCY							
Contingency	0	0.00	500,108	500,108	0.00	500,108	100.00
TOTAL CONTINGENCY	0	0.00	500,108	500,108	0.00	500,108	100.00
TOTAL STORMWATER	0	52,210.91	1,199,941	1,199,941	156,187.16	1,043,754	86.98
TOTAL EXPENDITURES	0	52,210.91	1,199,941	1,199,941	156,187.16	(1,043,754)	86.98
REVENUE OVER/(UNDER) EXPENSES	0	(33,797.95)	(12,023)	(12,023)	1,056,542.77	(1,068,566)	86.98