

CITY OF ROCHESTER HILLS

Fiscal
Team

Julie Jenuwine, Finance Director

DATE: May 12, 2005

TO: Financial Services Comm.

RE: April 2005 Variance Reports

Attached is a summary of revenues and expenditures relative to Amended Budget through April 2005, for all the City's budgeted funds. The Amended Budget column reflects the 1st and 2nd quarter budget amendments.

Some items to mention are as follows:

- Revenues in Debt Service funds 331, 368, and 391 are over 100% due to Interest Income over budget.
- Revenues in Stoney Creek Perpetual Care 211, Tree Fund 232, MTF Refunding 1998 395, and Economic Development 893 are well below budget due to the Fund Balance to Balance as the revenue source being performed at the end of the year.
- Expenditures in the Municipal Construction Fund 470, are currently over budget due to the uncertainty of the last piece of the speaker recognition system.
- Expenditures in the General Fund are currently over budget due to the 2nd quarter transfers taking place in the beginning of the quarter, resulting in the appearance of expenditures being ahead (over) of budget.

Also enclosed are the line-item (detailed) variance reports through April 2005. Should you have any comments or questions, please contact me.

Enclosed: Revenue Variance report through April 30, 2005
Expenditure Variance report through April 30, 2005

Attachments: Revenue vs Budget Summary
Expenditure vs Budget Summary

Revenue VS Budget
For the Period Ending April 30, 2005

Description	Amended Budget Revenue	Actual YTD	Budget VS Actual	Percent Collected
00101 General Fund	\$ 23,446,390	\$ 14,913,800	\$ 8,532,591	63.61%
00202 Major Road Fund	\$ 8,162,240	\$ 2,322,322	\$ 5,839,918	28.45%
00203 Local Road Fund	\$ 2,907,440	\$ 345,380	\$ 2,562,060	11.88%
00206 Fire Department	\$ 7,155,480	\$ 6,527,555	\$ 627,925	91.22%
00207 Special Police Fund	\$ 7,537,300	\$ 5,626,704	\$ 1,910,596	74.65%
00211 Stoney Creek Perp.Care	\$ 225,000	\$ 12,799	\$ 212,201	5.69%
00213 R.A.R.A. Millage Fund	\$ 516,870	\$ 507,692	\$ 9,178	98.22%
00214 Bike Path Fund	\$ 612,640	\$ 605,354	\$ 7,286	98.81%
00226 Solid Waste Management	\$ 76,050	\$ 18,506	\$ 57,544	24.33%
00232 Tree Fund	\$ 212,050	\$ 17,371	\$ 194,679	8.19%
00244 Public Improvement-Drai	\$ 6,092,040	\$ 1,440,754	\$ 4,651,286	23.65%
00265 Older Persons Millage F	\$ 862,890	\$ 847,744	\$ 15,146	98.24%
00313 Road Improvement-2001 B	\$ 192,570	\$ 55,491	\$ 137,079	28.82%
00314 Loc.Rd.SAD-2001 Debt	\$ 219,800	\$ 61,895	\$ 157,905	28.16%
00325 Road Improvement-2002 B	\$ 346,640	\$ 102,768	\$ 243,872	29.65%
00331 Drain Fund	\$ 1,947,510	\$ 2,223,404	\$ (275,894)	114.17%
00337 Local Road-1994 Bond De	\$ 191,750	\$ 21,465	\$ 170,285	11.19%
00338 Local Road-1995 Bond De	\$ 180,400	\$ 27,580	\$ 152,820	15.29%
00368 OPC Building Debt Fund	\$ 747,660	\$ 747,909	\$ (249)	100.03%
00370 Municipal Building Debt	\$ 690,510	\$ 498,084	\$ 192,426	72.13%
00391 Refunding Bond-1998 LTG	\$ 188,180	\$ 188,692	\$ (512)	100.27%
00392 Refunding Bond-2002	\$ 1,394,160	\$ 1,390,904	\$ 3,256	99.77%
00395 Refunding Bond-1998 MTF	\$ 491,450	\$ 10,998	\$ 480,452	2.24%
00402 Fire Apparatus	\$ 884,570	\$ 51,624	\$ 832,946	5.84%
00403 Pedestrian Pathway Cons	\$ 442,140	\$ 244,278	\$ 197,862	55.25%
00420 Capital Improvement Fun	\$ 1,436,270	\$ 729,809	\$ 706,461	50.81%
00468 OPC Building Constructi	\$ -	\$ 32	\$ (32)	0.00%
00470 Munc.Bldg.Construction	\$ 889,870	\$ 3,166	\$ 886,704	0.36%
510 Sewer Department	\$ 20,758,230	\$ 1,934,443	\$ 18,823,787	9.32%
530 Water Department	\$ 31,325,680	\$ 2,216,449	\$ 29,109,231	7.08%
00592 Water & Sewer Fund	\$ 52,083,910	\$ 4,150,892	\$ 47,933,018	7.97%
00631 Building & Grounds Fund	\$ 6,297,940	\$ 3,289,011	\$ 3,008,929	52.22%
00636 Management Information	\$ 3,109,270	\$ 1,055,230	\$ 2,054,041	33.94%
00661 Fleet & Equipment Fund	\$ 2,804,510	\$ 713,398	\$ 2,091,112	25.44%
00677 Insurance Fund	\$ 655,210	\$ 353,369	\$ 301,841	53.93%
00808 Rochester Avon Recreati	\$ 1,778,710	\$ 1,052,292	\$ 726,418	59.16%
00820 Older Persons Commissio	\$ 3,420,180	\$ 1,786,157	\$ 1,634,023	52.22%
00848 L.D.F.A.	\$ 522,330	\$ 393,311	\$ 129,019	75.30%
00893 Economic Development Co	\$ 1,260	\$ 17	\$ 1,243	1.37%

Expenditure VS Budget
For the Period Ending April 30, 2005

Description	Amended Budget Expense	Actual YTD	Budget VS Actual	Percent Used
00101 General Fund	\$ 23,446,390	\$ 9,338,514	\$ 14,107,876	39.83%
00202 Major Road Fund	\$ 8,162,240	\$ 774,690	\$ 7,387,550	9.49%
00203 Local Road Fund	\$ 2,907,440	\$ 906,339	\$ 2,001,101	31.17%
00206 Fire Department	\$ 7,155,480	\$ 1,877,379	\$ 5,278,101	26.24%
00207 Special Police Fund	\$ 7,537,300	\$ 1,886,223	\$ 5,651,077	25.03%
00211 Stoney Creek Perp.Care	\$ 225,000	\$ 112,500	\$ 112,500	50.00%
00213 R.A.R.A. Millage Fund	\$ 516,870	\$ 507,692	\$ 9,178	98.22%
00214 Bike Path Fund	\$ 612,640	\$ 297,648	\$ 314,992	48.58%
00226 Solid Waste Management	\$ 76,050	\$ 2,274	\$ 73,776	2.99%
00232 Tree Fund	\$ 212,050	\$ 25,740	\$ 186,310	12.14%
00244 Public Improvement-Drai	\$ 6,092,040	\$ 466,474	\$ 5,625,566	7.66%
00265 Older Persons Millage F	\$ 862,890	\$ 847,744	\$ 15,146	98.24%
00313 Road Improvement-2001 B	\$ 192,570	\$ 46,281	\$ 146,289	24.03%
00314 Loc.Rd.SAD-2001 Debt	\$ 219,800	\$ 47,400	\$ 172,400	21.57%
00325 Road Improvement-2002 B	\$ 346,640	\$ 85,819	\$ 260,821	24.76%
00331 Drain Fund	\$ 1,947,510	\$ 1,766,762	\$ 180,748	90.72%
00337 Local Road-1994 Bond De	\$ 191,750	\$ 20,871	\$ 170,879	10.88%
00338 Local Road-1995 Bond De	\$ 180,400	\$ 25,195	\$ 155,205	13.97%
00368 OPC Building Debt Fund	\$ 747,660	\$ 551,944	\$ 195,716	73.82%
00370 Municipal Building Debt	\$ 690,510	\$ 497,800	\$ 192,710	72.09%
00391 Refunding Bond-1998 LTG	\$ 188,180	\$ 79,110	\$ 109,070	42.04%
00392 Refunding Bond-2002	\$ 1,394,160	\$ 77,251	\$ 1,316,909	5.54%
00395 Refunding Bond-1998 MTF	\$ 491,450	\$ 10,725	\$ 480,725	2.18%
00402 Fire Apparatus	\$ 884,570	\$ 9,978	\$ 874,592	1.13%
00403 Pedestrian Pathway Cons	\$ 442,140	\$ -	\$ 442,140	0.00%
00420 Capital Improvement Fun	\$ 1,436,270	\$ 313,500	\$ 1,122,770	21.83%
00470 Munc.Bldg.Construction	\$ 889,870	\$ 891,882	\$ (2,012)	100.23%
510 Sewer Department	\$ 19,766,230	\$ 2,659,443	\$ 17,106,787	13.45%
530 Water Department	\$ 32,317,680	\$ 2,449,232	\$ 29,868,449	7.58%
00592 Water & Sewer Fund	\$ 52,083,910	\$ 5,108,674	\$ 46,975,236	9.81%
00631 Building & Grounds Fund	\$ 6,297,940	\$ 1,345,994	\$ 4,951,946	21.37%
00636 Management Information	\$ 3,109,270	\$ 476,395	\$ 2,632,875	15.32%
00661 Fleet & Equipment Fund	\$ 2,804,510	\$ 687,637	\$ 2,116,873	24.52%
00677 Insurance Fund	\$ 655,210	\$ 138,499	\$ 516,711	21.14%
00808 Rochester Avon Recreati	\$ 1,778,710	\$ 382,960	\$ 1,395,750	21.53%
00820 Older Persons Commissio	\$ 3,420,180	\$ 884,754	\$ 2,535,426	25.87%
00848 L.D.F.A.	\$ 522,330	\$ 19,280	\$ 503,050	3.69%
00893 Economic Development Co	\$ 1,260	\$ -	\$ 1,260	0.00%