

CITY OF ROCHESTER HILLS

Fiscal

DATE: March 3, 2006

TO: Financial Services Comm.

Julie Jenuwine, Finance Director

RE: 2005 Year-end *Unaudited*
Variance Report

Please find attached the line-item detail for year-end (unaudited) revenues and expenditures relative to 2005 "Amended Budget" and "Original Budget" for all City budgeted funds. The "Actual" column does not reflect any year-end adjustment(s) that the auditors may feel are necessary.

Below is a summary of the line-item detail that is attached. The right column demonstrates revenue over expenditures or expenditures over revenues by fund.

<i>Fund</i>	<i>Revenue</i>	<i>Expenditures</i>	<i>Contrib/(Used) FB</i>
General Fund	\$23,527,556.82	\$21,950,602.92	\$1,576,953.90
Major Road Fund	\$5,522,195.54	\$2,535,817.18	\$2,986,378.36
Local Road Fund	\$2,407,347.00	\$2,407,347.00	(\$860,045.20)
Fire Department	\$7,581,411.80	\$7,581,411.80	(\$225,380.23)
Special Police Fund	\$7,561,087.71	\$7,561,087.71	(\$225,494.02)
Stoney Creek Prep Care	\$208,400.00	\$208,400.00	(\$141,584.81)
R.A.R.A. Millage Fund	\$511,656.06	\$511,656.06	\$0.00
Bike Path Fund	\$619,960.84	\$597,577.24	\$22,383.60
Solid Waste Management Fund	\$45,271.86	\$45,271.86	(\$34,323.90)
Tree Fund	\$133,160.00	\$138,635.28	(\$5,475.28)
Public Improvement-Drains	\$2,453,916.66	\$1,533,658.26	\$920,258.40
Older Person Millage Fund	\$854,188.19	\$854,188.19	\$0.00
Road Improvement 2001 Bond	\$229,699.03	\$192,562.50	\$37,136.53
Local Road SAD-2001 Debt	\$219,800.00	\$219,800.00	(\$6,842.84)
Road Improvement 2002 Bond	\$416,845.89	\$346,637.52	\$70,208.37
Drain Fund	\$5,480,170.05	\$5,181,174.36	\$298,995.69
Local Road 1997 Bond Debt Fund	\$191,742.50	\$191,742.50	(\$84,433.35)
Local Road 1995 Bond Debt Fund	\$180,390.00	\$180,390.00	(\$95,682.28)
OPC Building Debt Fund	\$775,998.12	\$748,746.57	\$27,251.55
Municipal Building Debt Fund	\$691,616.55	\$690,500.00	\$1,116.55
Refunding Bond 1998 LTGO Fund	\$194,732.81	\$188,493.46	\$6,239.35
Refunding Bond 2002	\$1,426,536.41	\$1,396,249.49	\$30,286.92
Refunding Bond 1998 MTF Fund	\$491,450.00	\$491,450.00	(\$33,813.59)
Fire Apparatus	\$2,147,214.95	\$825,044.34	\$1,322,170.61
Pedestrian Pathway Construction	\$492,423.28	\$250,310.55	\$242,112.73
Capital Improvement Fund	\$1,491,510.43	\$670,783.92	\$820,726.51
OPC Building Construction Fund	\$3,236.22	\$3,236.22	(\$3,196.60)
Municipal Building Construction Fund	\$891,881.71	\$891,881.71	(\$888,715.79)
Water & Sewer Fund	\$25,391,840.36	\$23,060,208.23	
Building & Grounds Fund	\$7,272,320.55	\$3,997,817.61	
MIS Fund	\$1,895,609.07	\$1,456,354.83	
Fleet Fund	\$2,083,680.72	\$1,974,714.19	
Insurance Fund	\$716,362.36	\$638,237.34	
Rochester Avon Recreation Authority	\$1,901,653.66	\$1,888,673.22	\$12,980.44
Older Persons Commission	\$3,682,260.00	\$3,597,559.90	\$84,700.10
L.D.F.A.	\$1,126,058.07	\$1,126,058.07	(\$546,846.50)
Economic Development Corp	\$101.91	\$0.00	\$101.91

NOTE: W&S Fund, Building & Grounds Fund, MIS Fund, Fleet Fund and Insurance Fund Capital outlay is excluded

Attachments: 2005 UNAUDITED Year-end Variance Report - Expenditures
2005 UNAUDITED Year-end Variance Report - Revenues

CC: Mayor Somerville

