

CITY OF HARPER WOODS
GENERAL FUND
THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
Taxes	\$7,422,000	\$7,439,031	100%	Taxes collected first of the year.
License & Permit	101,000	82,973	82%	
Grants	50,000	66,094	132%	Police grants not budgeted for.
State Shared	1,536,000	897,466	58%	
Service Fees	1,787,500	1,739,977	97%	
Miscellaneous and Interest	362,500	<u>282,841</u>	78%	
Total Revenues	\$11,259,000	\$10,508,382	93%	
 EXPENDITURES:				
District Court	\$543,800	\$387,445	71%	
Council	30,000	13,548	45%	
City Manager	136,700	86,072	63%	
City Attorney/Other Legal	175,000	99,291	57%	
Assessor Activities	95,800	58,574	61%	
Clerk Activities	204,500	100,581	49%	
Finance Department	74,600	49,633	67%	
Treasurer	111,500	80,203	72%	
Building & Grounds City Hall	227,200	142,108	63%	
Beautification Commission	2,000	11	1%	Majority of expense comes in 4th quarter
Community Center	32,850	18,179	55%	
Police Department	3,984,300	2,826,928	71%	
Fire Department	1,507,000	770,180	51%	
Protective Inspection	75,500	54,073	72%	
Public Works Administration	131,600	76,950	58%	
Street Lighting	411,300	276,067	67%	
Parks & Recreation/PR	506,100	316,628	63%	
Dial-A-Ride/PAATS	545,200	379,907	70%	
Unallocated Insur/Fringes	2,199,500	1,411,085	64%	
Retiree Insurance	1,224,000	916,042	75%	
Telephone/Auditing	101,000	<u>97,116</u>	96%	
Total Expenditures	\$12,319,450	\$ 8,160,622	66%	
Transfers In	\$385,000	\$0		
Appropriation To (From) FB	(\$675,450)	\$2,347,759		

CITY OF HARPER WOODS
 MAJOR STREET FUND
 THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:	\$688,000	397,428	58%	
EXPENDITURES:				
Road Construction	\$5,000	\$0	0%	
Routine Maintenance	327,000	358,335	110%	Harper resurfacing project
Traffic Service	55,500	32,985	59%	
Winter Maintenance	98,000	42,235	43%	
Adminstration	50,500	34,125	68%	
Total Expenditures	\$536,000	\$467,681		
Excess of Rev Over(Under) Exp	\$152,000	(\$70,253)		
OTHER FINANCING SOURCES:				
Contributions	(\$150,000)	\$0		
Miscellaneous	0	0		
Federal Grant	0	0		
Bond Proceeds	0	0		
Total Financing Sources	(\$150,000)	\$0		
Appropriation To(From) Fun Bal	\$2,000	(\$70,253)		

CITY OF HARPER WOODS
 LOCAL STREET FUND
 THRID QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:	\$227,900	168,586	74%	
EXPENDITURES:				
Road Construction	\$0	0	0%	
Routine Maintenance	337,000	242,974	72%	
Traffic Service	23,000	8,776	38%	
Winter Maintenance	55,500	34,344	62%	
Administration	37,000	27,750	75%	
Total Expenditures	\$452,500	\$313,844		
Excess Rev Over(Under) Exp.	(\$224,600)	(\$145,257)		
OTHER FINANCING SOURCES:				
Contributions from:				
Street Bond Proceeds	\$0	\$0		
General Fund	0	0		
Major Street Fund	150,000	0		
Storm Drain Fund	75,000	0		
Total Financing Sources	\$225,000	\$0		
Appropriation To(From) Fund Bal	\$400	(\$145,257)		

CITY OF HARPER WOODS
REFUSE FUND
THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
Real Property Taxes	\$840,000	\$844,418	101%	Taxes collected first of year.
Personal Property Taxes	0	0	0%	
Tax Adjustments	0	4,380	0%	
Residential Refuse Fees	0	0	0%	
Commercial Refuse Fees	10,000	2,682	27%	
Special Pickup Charges	24,000	17,215	72%	
Recycling Fees	50,000	47,620	95%	
Interest - Certificate of Deposit	40,000	3,981	10%	Lower than expected return
Total Revenues	\$964,000	\$920,296		
EXPENDITURES:				
Wages - Full-Time	\$120,000	\$87,986	73%	
Wages - Part-Time	20,000	12,198	61%	
Wages - Overtime	1,000	0	0%	
Wages - Longevity	0	0	0%	
Fringe Benefit Allocation	100,000	75,000	75%	
Supplies	2,000	1,925	96%	
Refuse Collection Expense	420,000	268,031	64%	
Grosse Pointes-Clinton Disposal	100,000	80,797	81%	
Composting Charges	20,000	9,230	46%	Seasonal
Curbside Recycling Expense	160,000	107,146	67%	
Insurance & Bonds Allocation	7,000	5,250	75%	
V & E Fund Rentals	40,000	26,424	66%	
Equipment	0	0	0%	
City Manager Allocation	35,000	26,250	75%	
Audit Charge Allocated	2,000	1,500	75%	
Finance Allocation	10,000	7,500	75%	
Total Expenditures	\$1,037,000	\$709,238		
Transfers	(\$60,000)	\$0		
Excess of Rev Over(Under) Exp	(\$133,000)	\$211,058		

CITY OF HARPER WOODS
LIBRARY FUND
THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009</u> <u>Budget</u>	<u>Y-T-D</u> <u>09/30/09</u>	<u>% of Budget</u> <u>Y-T-D</u>	<u>Narrative for</u> <u>Significant Variances</u>
REVENUES:				
Property Tax	\$382,200	\$389,027	102%	Taxes collected at first of year
Penal Fines Allocation	14,000	11,930	85%	
State Grant - Public Library	9,300	8,954	96%	
Video Tape Rental Revenue	3,000	2,049	68%	
Non-Resident User Fees	200	528	264%	
Library Fines & Late Fees	17,000	6,991	41%	
Interest Earnings	15,000	9,596	64%	
Miscellaneous Revenues	9,500	9,012	95%	
Total Revenues	\$450,200	\$438,087	97%	
EXPENDITURES:				
Wages - Full-Time	\$148,000	\$103,452	70%	
Wages - Part-Time	111,000	75,668	68%	
Wages - Longevity	5,900	0	0%	Paid in December
Wages - Educational	0	0	0%	
Wages - Vacation Buyback	2,000	941	47%	
Wages - Sick Buyback	500	0	0%	
Fringe Benefit Allocation	65,000	48,750	75%	
Supplies	7,000	2,880	41%	
Video Tapes	6,500	3,834	59%	
Professional - Contractual	38,000	24,390	64%	
LCM Books, Periodicals	25,500	14,895	58%	
Programs	4,000	3,713	93%	
Communications - Telephone	1,500	0	0%	
Travel, Lodging & Meals	1,000	1,195	120%	
Insurance	4,000	3,000	75%	
Building & Grounds	44,000	32,841	75%	
Repairs & Maintenance	0	0	0%	
Subscriptions, Dues & Fees	800	0	0%	
Audit Charge Allocated	1,000	750	75%	
Finance Allocated	3,000	2,250	75%	
Equipment	2,000	2,829	141%	
Total Expenditures	\$470,700	\$321,388	68%	
Appropriation To(From) Fund Bal	(\$20,500)	\$116,699		

CITY OF HARPER WOODS
 STORM DRAIN FUND
 THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
Interest - Government Pool	\$90,000	\$22,137	25%	Lower than expected return Includes Adj from Wayne Cty for Delq Tax roll
Milk River Assessment Charges	1,610,000	1,615,157	100%	
Total Revenues	\$1,700,000	\$1,637,294	96%	
EXPENDITURES:				
Milk River Debt - Principal	\$649,500	\$600,339	92%	
Milk River Debt - Interest	68,350	63,618	93%	
Storm Drain-Capital Improvement	25,000	0	0%	
Contractual/Professional/Fees	10,000	0	0%	
Repairs & Maintenance	900,000	728,574	81%	
Total Expenditures	\$1,652,850	\$1,392,532	84%	
Transfers Out	(\$165,000)			
Appropriation To(From) Fund Bal	(\$117,850)	\$244,762		

CITY OF HARPER WOODS
 DRUG LAW ENFORCEMENT FUND
 THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
Drug Fund Forfeitures	\$0	\$21,032	0%	Not budgeted but received
Interest - Certificate of Deposit	500	43	9%	
Total Revenues	\$500	\$21,075		
 EXPENDITURES:				
Supplies	\$0	\$299	0%	
Equipment	20,000	25,303	127%	
Professional - Contractual	2,500	1,535	61%	
Total Expenditures	\$22,500	\$27,137		
Appropriation To(From) Fund Bal	(\$22,000)	(\$6,062)		

CITY OF HARPER WOODS
MUNICIPAL IMPROVEMENT FUND
THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
County Grant - Recreation	\$0	\$0	0%	
Cable Proceeds	0	0	0%	
Interest Earnings	60,000	5,486	9%	Lower than expected return
Total Revenues	\$60,000	\$5,486		
EXPENDITURES:				
Capital Outlay	\$200,000	\$6,535	3%	
Transfers To:				
General Fund	0	0	0%	
Vehicle & Equipment Fund	50,000	0	0%	
Total Expenditures	\$250,000	\$6,535		
Appropriation To(From) Fund Bal	(\$190,000)	(\$1,050)		

CITY OF HARPER WOODS
DEBT SERVICE FUND
THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
Real Property Taxes	\$1,199,200	\$1,199,016	100%	Taxes collected in January
Tax Adjustments	0	6,276	0%	
Inventory Tax Reimbursement	0	0	0%	
Interest Income	50,000	23,059	46%	
Total Revenues	\$1,249,200	\$1,228,351	98%	
EXPENDITURES:				
Library Bond Principal	\$75,000	\$75,000	100%	} Payments due in May and November
Library Bond - Interest	118,850	60,363	51%	
Library Bond Fees	300	225	75%	
Street Bond Professional	1,000	0	0%	
Street Bond Printing & Publish	0	0	0%	
Street Bond - Principal	850,000	400,000	47%	
Street Bond - Interest	265,700	138,200	52%	
Street Bond - Fees	10,000	488	5%	
Total Expenditures	\$1,320,850	\$674,275	51%	
Transfer to Major Street	\$0	\$0		
Transfer to Local Street	0	0		
Total Transfers	\$0	\$0		
Total Expenditures and Transfers	\$1,320,850	\$674,275		
Appropriation To(From) Fund Bal	(\$71,650)	\$554,076		

CITY OF HARPER WOODS
WATER AND SEWER FUND
THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
MDEQ S2 Grant	\$0	\$0		
Metered Water	2,600,000	1,584,634	61%	
Meter Service Charge	44,000	33,670	77%	
IWC Charge	50,000	36,000	72%	
Penalties - Late Payment	60,000	58,956	98%	
Total Customer Billings	\$2,754,000	\$1,713,259		
Hydrant Rental	\$5,000	\$0	0%	
Miscellaneous Revenue	4,000	88,715	2218%	Large tax adjustment
Total Revenues	\$2,763,000	\$1,801,975		
EXPENDITURES:				
Supply and Disposal	\$1,718,000	\$962,246	56%	
Water System	349,300	282,795	81%	
Sanitary Sewer	264,000	195,104	74%	
Customer Service	202,800	135,871	67%	
Administrative	138,000	199,557	145%	S2 Grant expense budgeted in '08
Depreciation	129,300	96,975	75%	
Total Expenditures	\$2,801,400	\$1,872,548	67%	
Operating Income (Loss)	(\$38,400)	(\$70,573)		
Non-Oper Income - Interest	\$40,000	\$13,904	35%	Lower than expected returns
Contribution to Vehicle & Equip	(\$100,000)	\$0	0%	
Net Income (Loss)	(\$98,400)	(\$56,670)		

CITY OF HARPER WOODS
 VEHICLE AND EQUIPMENT FUND
 THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
Rentals From:				
-General Fund	\$46,750	\$25,791	55%	
-Major Streets	54,000	37,968	70%	
-Local Streets	65,000	39,255	60%	
-Refuse Fund	40,000	26,424	66%	
-Library Fund	0	0	0%	
-Water & Sewer	58,500	33,369	57%	
Total Revenues	\$264,250	\$162,808	62%	
EXPENDITURES:				
Materials and Supplies	\$70,000	\$45,022	64%	
Direct Costs	142,000	114,419	81%	
Building/Ground Maintenance	68,750	50,659	74%	
Depreciation	16,080	12,060	75%	
Administrative Allocation	65,000	48,750	75%	
Total Expenditures	\$361,830	\$270,910	75%	
Operating Income(Loss)	(\$97,580)	(\$108,102)		
Non-Operating Rev - Interest	0	0	0%	
Operating Transfers In (Out)	150,000	0	0%	
Net Income(Loss)	\$52,420	(\$108,102)		

CITY OF HARPER WOODS
 SELF INSURANCE FUND
 THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
REVENUES:				
General Fund	\$0	\$0	0%	
Water & Sewer	0	0	0%	
Vehicle & Equipment Fund	0	0	0%	
Interest Earnings	0	0	0%	
Total Revenues	\$0	\$0	0%	
 EXPENDITURES:				
Self Insured Claims	\$0	\$0	0%	
Insurance Deductibles	0	0	0%	
General Fund Claims Paid	0	0	0%	
Contribution to General Fund	100,000	0	0%	
Total Expenditures	\$100,000	\$0		
Appropriation To(From) Fund Bal	(\$100,000)	\$0		

CITY OF HARPER WOODS
SEPARATION PAY FUND
THIRD QUARTER - NINE MONTHS ENDED 09/30/09

	<u>2009 Budget</u>	<u>Y-T-D 09/30/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<u>REVENUES:</u>				
General Fund	\$0	\$0	0%	
Water & Sewer	0	0	0%	
Vehicle & Equipment Fund	0	0	0%	
Interest Earnings	0	0	0%	
Total Revenues	\$0	\$0		
<u>EXPENDITURES:</u>				
Self Insured Claims	\$0	\$0	0%	
Insurance Deductibles	0	0	0%	
Contribution to General Fund	100,000	0	0%	
Total Expenditures	\$100,000	\$0		
Appropriated To (From) Fund Bal	(\$100,000)	\$0		