

CITY OF HARPER WOODS  
GENERAL FUND  
FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
Taxes	\$7,422,000	\$7,451,738	100%	
License & Permit	101,000	115,907	115%	
Grants	50,000	83,964	168%	Police grants not budgeted for.
State Shared	1,536,000	1,329,847	87%	State paid less then projected
Service Fees	1,787,500	2,181,239	122%	
Miscellaneous and Interest	362,500	<u>400,981</u>	111%	
<b>Total Revenues</b>	<b>\$11,259,000</b>	<b>\$11,563,678</b>		
 <b>EXPENDITURES:</b>				
District Court	\$543,800	\$565,748	104%	
Council	30,000	18,783	63%	
City Manager	136,700	137,821	101%	
City Attorney/Other Legal	175,000	147,937	85%	
Assessor Activities	95,800	89,552	93%	
Clerk Activities	204,500	162,528	79%	
Finance Department	74,600	83,995	113%	Tax software purchase not budgeted.
Treasurer	111,500	125,286	112%	Part time wages not budgeted for
Building & Grounds City Hall	227,200	197,092	87%	
Beautification Commission	2,000	961	48%	
Community Center	32,850	35,163	107%	
Police Department	3,984,300	4,189,612	105%	
Fire Department	1,507,000	1,159,808	77%	
Protective Inspection	75,500	67,503	89%	
Public Works Administration	131,600	117,077	89%	
Street Lighting	411,300	435,768	106%	
Parks & Recreation/PR	506,100	445,884	88%	
Dial-A-Ride/PAATS	545,200	529,580	97%	
Unallocated Insur/Fringes	2,199,500	1,792,066	81%	
Retiree Insurance	1,224,000	1,274,143	104%	
Telephone/Auditing	101,000	<u>126,920</u>	126%	
<b>Total Expenditures</b>	<b>\$12,319,450</b>	<b>\$ 11,703,229</b>	<b>95%</b>	
<b>Transfers In</b>	<b>\$385,000</b>	<b>\$310,000</b>		
<b>Appropriation To (From) FB</b>	<b>(\$675,450)</b>	<b>\$170,449</b>		

CITY OF HARPER WOODS  
 MAJOR STREET FUND  
 FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>	\$688,000	\$515,329	75%	
<b>EXPENDITURES:</b>				
Road Construction	\$5,000	\$0	0%	
Routine Maintenance	327,000	606,882	186%	Harper resurfacing project
Traffic Service	55,500	45,980	83%	
Winter Maintenance	98,000	81,711	83%	
Adminstration	50,500	45,500	90%	
<b>Total Expenditures</b>	<b>\$536,000</b>	<b>\$780,074</b>		
<b>Excess of Rev Over(Under) Exp</b>	<b>\$152,000</b>	<b>(\$264,744)</b>		
<b>OTHER FINANCING SOURCES:</b>				
Contributions	(\$150,000)	(\$150,000)		
Miscellaneous	0	0		
Transer from Storm	0	75,000		
Transer from Mun. Improvement	0	170,000		
Federal Grant	0	0		
Bond Proceeds	0	0		
<b>Total Financing Sources</b>	<b>(\$150,000)</b>	<b>\$95,000</b>		
<b>Appropriation To(From) Fun Bal</b>	<b>\$2,000</b>	<b>(\$169,744)</b>		

CITY OF HARPER WOODS  
 LOCAL STREET FUND  
 FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>	\$227,900	218,619	96%	
<b>EXPENDITURES:</b>				
Road Construction	\$0	\$0	0%	
Routine Maintenance	337,000	331,345	98%	
Traffic Service	23,000	11,659	51%	
Winter Maintenance	55,500	71,512	129%	
Administration	37,000	26,800	72%	
<b>Total Expenditures</b>	<b>\$452,500</b>	<b>\$441,317</b>		
<b>Excess Rev Over(Under) Exp.</b>	(\$224,600)	(\$222,698)		
<b>OTHER FINANCING SOURCES:</b>				
Contributions from:				
Street Bond Proceeds	\$0	\$0		
General Fund	0	0		
Major Street Fund	150,000	150,000		
Storm Drain Fund	75,000	75,000		
<b>Total Financing Sources</b>	<b>\$225,000</b>	<b>\$225,000</b>		
<b>Appropriation To(From) Fund Bal</b>	<b>\$400</b>	<b>\$2,302</b>		

CITY OF HARPER WOODS  
REFUSE FUND  
FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
Real Property Taxes	\$840,000	\$844,418	101%	
Personal Property Taxes	0	0	0%	
Tax Adjustments	0	4,344	0%	
Residential Refuse Fees	0	0	0%	
Commercial Refuse Fees	10,000	3,576	36%	
Special Pickup Charges	24,000	22,065	92%	
Recycling Fees	50,000	63,135	126%	
Interest - Certificate of Deposit	40,000	4,162	10%	Lower than expected return
Miscellaneous	0	45	0%	
<b>Total Revenues</b>	<b>\$964,000</b>	<b>\$941,745</b>		
<b>EXPENDITURES:</b>				
Wages - Full-Time	\$120,000	\$117,739	98%	
Wages - Part-Time	20,000	17,392	87%	
Wages - Overtime	1,000	1,606	161%	
Wages - Longevity	0	0	0%	
Fringe Benefit Allocation	100,000	100,000	100%	
Supplies	2,000	1,925	96%	
Refuse Collection Expense	420,000	417,015	99%	
Grosse Pointes-Clinton Disposal	100,000	129,385	129%	
Composting Charges	20,000	41,474	207%	High volume of leaves and brush disposed
Curbside Recycling Expense	160,000	163,306	102%	
Insurance & Bonds Allocation	7,000	7,000	100%	
V & E Fund Rentals	40,000	37,951	95%	
Equipment	0	0	0%	
City Manager Allocation	35,000	35,000	100%	
Audit Charge Allocated	2,000	2,000	100%	
Finance Allocation	10,000	10,000	100%	
<b>Total Expenditures</b>	<b>\$1,037,000</b>	<b>\$1,081,793</b>		
<b>Transfers</b>	<b>(\$60,000)</b>	<b>(\$60,000)</b>		
<b>Excess of Rev Over(Under) Exp</b>	<b>(\$133,000)</b>	<b>(\$200,048)</b>		

CITY OF HARPER WOODS  
LIBRARY FUND  
FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
Property Tax	\$382,200	\$389,010	102%	
Penal Fines Allocation	14,000	11,930	85%	
State Grant - Public Library	9,300	8,954	96%	
Video Tape Rental Revenue	3,000	2,574	86%	
Non-Resident User Fees	200	1,208	604%	
Library Fines & Late Fees	17,000	9,227	54%	
Interest Earnings	15,000	10,378	69%	
Miscellaneous Revenues	9,500	10,556	111%	
<b>Total Revenues</b>	<b>\$450,200</b>	<b>\$443,836</b>		
<b>EXPENDITURES:</b>				
Wages - Full-Time	\$148,000	\$148,805	101%	
Wages - Part-Time	111,000	105,824	95%	
Wages - Longevity	5,900	5,834	99%	
Wages - Educational	0	0	0%	
Wages - Vacation Buyback	2,000	1,883	94%	
Wages - Sick Buyback	500	0	0%	
Fringe Benefit Allocation	65,000	65,000	100%	
Supplies	7,000	5,155	74%	
Video Tapes	6,500	6,126	94%	
Professional - Contractual	38,000	34,311	90%	
LCM Books, Periodicals	25,500	26,117	102%	
Programs	4,000	4,566	114%	
Communications - Telephone	1,500	1,500	100%	
Travel, Lodging & Meals	1,000	1,684	168%	
Insurance	4,000	4,000	100%	
Building & Grounds	44,000	47,500	108%	
Repairs & Maintenance	0	0	0%	
Subscriptions, Dues & Fees	800	130	16%	
Audit Charge Allocated	1,000	1,000	100%	
Finance Allocated	3,000	3,000	100%	
Equipment	2,000	2,829	141%	
<b>Total Expenditures</b>	<b>\$470,700</b>	<b>\$465,265</b>		
<b>Appropriation To(From) Fund Bal</b>	<b>(\$20,500)</b>	<b>(\$21,429)</b>		

CITY OF HARPER WOODS  
 STORM DRAIN FUND  
 FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
Interest - Government Pool	\$90,000	\$24,374	27%	
Milk River Assessment Charges	1,610,000	1,615,157	100%	
<b>Total Revenues</b>	<b>\$1,700,000</b>	<b>\$1,639,531</b>		Lower than expected return Includes Adj from Wayne Cty for Delq Tax roll
 <b>EXPENDITURES:</b>				
Milk River Debt - Principal	\$649,500	\$649,490	100%	
Milk River Debt - Interest	68,350	68,352	100%	
Storm Drain-Capital Improvement	25,000	0	0%	
Contractual/Professional/Fees	10,000	0	0%	
Repairs & Maintenance	900,000	728,574	81%	
<b>Total Expenditures</b>	<b>\$1,652,850</b>	<b>\$1,446,416</b>		
<b>Transfers Out</b>	<b>(\$165,000)</b>	<b>(\$200,000)</b>	121%	
<b>Appropriation To(From) Fund Bal</b>	<b>(\$117,850)</b>	<b>(\$6,885)</b>		

CITY OF HARPER WOODS  
 DRUG LAW ENFORCEMENT FUND  
 FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
Drug Fund Forfeitures	\$0	\$23,413	0%	Not budgeted but received
Interest - Certificate of Deposit	500	43	9%	
<b>Total Revenues</b>	<b>\$500</b>	<b>\$23,456</b>		
 <b>EXPENDITURES:</b>				
Supplies	\$0	\$299	0%	
Equipment	20,000	27,988	140%	
Professional - Contractual	2,500	1,535	61%	
<b>Total Expenditures</b>	<b>\$22,500</b>	<b>\$29,822</b>		
<b>Appropriation To(From) Fund Bal</b>	<b>(\$22,000)</b>	<b>(\$6,366)</b>		

CITY OF HARPER WOODS  
MUNICIPAL IMPROVEMENT FUND  
FOURTH QUARTER - TWELVE MONTHS ENDED 12/13/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
County Grant - Recreation	\$0			
Cable Proceeds	0	\$0	0%	
Interest Earnings	60,000	6,482	11%	Lower than expected return
<b>Total Revenues</b>	<b>\$60,000</b>	<b>\$6,482</b>		
 <b>EXPENDITURES:</b>				
Capital Outlay	\$200,000	\$13,154	7%	
<b>Transfers To:</b>				
General Fund	\$0	\$0	0%	
Major Street Fund	0	\$170,000	0%	
Vehicle & Equipment Fund	50,000	50,000	100%	
<b>Total Expenditures</b>	<b>\$250,000</b>	<b>\$233,154</b>		
<b>Appropriation To(From) Fund Bal</b>	<b>(\$190,000)</b>	<b>(\$226,672)</b>		

CITY OF HARPER WOODS  
DEBT SERVICE FUND  
FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
Real Property Taxes	\$1,199,200	\$1,199,016	100%	
Tax Adjustments	0	6,224	0%	
Inventory Tax Reimbursement	0	0	0%	
Interest Income	50,000	27,086	54%	Lower than expected returns.
<b>Total Revenues</b>	<b>\$1,249,200</b>	<b>\$1,232,327</b>		
<b>EXPENDITURES:</b>				
Library Bond Principal	\$75,000	\$75,000	100%	
Library Bond - Interest	118,850	118,850	100%	
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	850,000	100%	
Street Bond - Interest	265,700	265,725	100%	
Street Bond - Fees	10,000	975	10%	
<b>Total Expenditures</b>	<b>\$1,320,850</b>	<b>\$1,310,775</b>		
Transfer to Major Street	\$0	\$0		
Transfer to Local Street	0	0		
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total Expenditures and Transfers</b>	<b>\$1,320,850</b>	<b>\$1,310,775</b>		
<b>Appropriation To(From) Fund Bal</b>	<b>(\$71,650)</b>	<b>(\$78,448)</b>		

CITY OF HARPER WOODS  
WATER AND SEWER FUND  
FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
MDEQ S2 Grant	\$0	\$28,181	0%	S2 Grant revenue budgeted in '08
Metered Water	2,600,000	\$2,183,124	84%	
Meter Service Charge	44,000	45,074	102%	
IWC Charge	50,000	47,326	95%	
Penalties - Late Payment	60,000	78,668	131%	
<b>Total Customer Billings</b>	<b>\$2,754,000</b>	<b>\$2,382,372</b>		
Hydrant Rental	\$5,000	\$0	0%	
Miscellaneous Revenue	4,000	83,653	2091%	Large tax adjustment
<b>Total Revenues</b>	<b>\$2,763,000</b>	<b>\$2,466,026</b>		
<b>EXPENDITURES:</b>				
Supply and Disposal	\$1,718,000	\$1,601,242	93%	
Water System	349,300	397,104	114%	Large meter replacement expense.
Sanitary Sewer	264,000	241,809	92%	
Customer Service	202,800	183,492	90%	
Administrative	138,000	234,875	170%	S2 Grant expense budgeted in '08
Depreciation	129,300	129,300	100%	
<b>Total Expenditures</b>	<b>\$2,801,400</b>	<b>\$2,787,822</b>		
<b>Operating Income (Loss)</b>	<b>(\$38,400)</b>	<b>(\$321,796)</b>		
<b>Non-Oper Income - Interest</b>	<b>\$40,000</b>	<b>\$3,441</b>	<b>9%</b>	Lower than expected returns
<b>Contribution to Vehicle &amp; Equip</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>		
<b>Net Income (Loss)</b>	<b>(\$98,400)</b>	<b>(\$418,356)</b>		

CITY OF HARPER WOODS  
 VEHICLE AND EQUIPMENT FUND  
 FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
<b>Rentals From:</b>				
-General Fund	\$46,750	\$33,928	73%	
-Major Streets	54,000	50,707	94%	
-Local Streets	65,000	66,843	103%	
-Refuse Fund	40,000	37,951	95%	
-Library Fund	0	0	0%	
-Water & Sewer	58,500	40,874	70%	
<b>Total Revenues</b>	<b>\$264,250</b>	<b>\$230,303</b>		
 <b>EXPENDITURES:</b>				
Materials and Supplies	\$70,000	\$73,901	106%	
Direct Costs	142,000	164,609	116%	Wages and repairs/maint higher than expected
Building/Ground Maintenance	68,750	73,122	106%	Wages slightly higher than expected
Depreciation	16,080	16,080	100%	
Administrative Allocation	65,000	65,000	100%	
<b>Total Expenditures</b>	<b>\$361,830</b>	<b>\$392,712</b>		
<b>Operating Income(Loss)</b>	<b>(\$97,580)</b>	<b>(\$162,409)</b>		
<b>Non-Operating Rev - Interest</b>	<b>0</b>	<b>0</b>		
<b>Operating Transfers In (Out)</b>	<b>150,000</b>	<b>150,000</b>	<b>100%</b>	
<b>Net Income(Loss)</b>	<b>\$52,420</b>	<b>(\$12,409)</b>		

CITY OF HARPER WOODS  
 SELF INSURANCE FUND  
 FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b>REVENUES:</b>				
General Fund	\$0	\$0	0%	
Water & Sewer	0	0	0%	
Vehicle & Equipment Fund	0	0	0%	
Interest Earnings	0	0	0%	
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>		
 <b>EXPENDITURES:</b>				
Self Insured Claims	\$0	\$0	0%	
Insurance Deductibles	0	0	0%	
General Fund Claims Paid	0	0	0%	
Contribution to General Fund	100,000	100,000	100%	
<b>Total Expenditures</b>	<b>\$100,000</b>	<b>\$100,000</b>		
<b>Appropriation To(From) Fund Bal</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>		

CITY OF HARPER WOODS  
SEPARATION PAY FUND  
FOURTH QUARTER - TWELVE MONTHS ENDED 12/31/09

\*PRELIMINARY - BEFORE AUDIT\*

	<u>2009 Budget</u>	<u>Y-T-D 12/31/09</u>	<u>% of Budget Y-T-D</u>	<u>Narrative for Significant Variances</u>
<b><u>REVENUES:</u></b>				
General Fund	\$0	\$0	0%	
Water & Sewer	0	0	0%	
Vehicle & Equipment Fund	0	0	0%	
Interest Earnings	0	0	0%	
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>		
 <b><u>EXPENDITURES:</u></b>				
Self Insured Claims	\$0	\$0	0%	
Insurance Deductibles	0	0	0%	
Contribution to General Fund	100,000	100,000	100%	
<b>Total Expenditures</b>	<b>\$100,000</b>	<b>\$100,000</b>		
<b>Appropriated To (From) Fund Bal</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>		