

CITY OF STRONGSVILLE, OHIO
Fund Balance Change Analysis - 2011 vs 2010

	Budget		Actuals	
	12/31/2011	12/31/2010	12/31/2010	12/31/2009
All Funds Summary				
Beginning Balance	\$ 31,620,562.98	\$ 32,913,249.69	\$ 32,913,249.69	\$ 34,439,958.97
Revenues	77,263,177.92	82,827,524.69	78,155,852.57	98,519,247.96
Expenditures	86,762,250.48	89,905,834.38	79,448,539.28	100,045,957.24
Ending Fund Balance	\$ 22,121,490.42	\$ 25,834,940.00	\$ 31,620,562.98	\$ 32,913,249.69
201 General Fund				
Beginning Balance	\$ 7,571,611.06	\$ 7,898,404.35	\$ 7,898,404.35	\$ 8,107,614.41
Revenues	28,591,558.64	30,074,667.80	30,278,693.99	31,976,356.68
Expenditures	30,137,050.00	31,980,935.00	30,605,487.28	32,185,566.74
Ending Fund Balance	\$ 6,026,119.70	\$ 5,992,137.15	\$ 7,571,611.06	\$ 7,898,404.35
200 Special Revenue Funds Summary				
Beginning Balance	\$ 7,578,531.67	\$ 7,399,126.07	\$ 7,399,126.07	\$ 5,905,086.39
Revenues	23,419,642.18	24,634,519.00	24,327,670.65	25,472,990.13
Expenditures	25,860,036.68	25,994,005.00	24,148,265.05	23,978,950.45
Ending Fund Balance	\$ 5,138,137.17	\$ 6,039,640.07	\$ 7,578,531.67	\$ 7,399,126.07
203 Police Pension Fund				
Beginning Balance	\$ 120,590.82	\$ 129,646.96	\$ 129,646.96	\$ 151,885.47
Revenues	1,138,537.91	1,097,824.00	1,101,061.73	1,095,923.36
Expenditures	1,128,700.00	1,169,200.00	1,110,117.87	1,118,161.87
Ending Fund Balance	\$ 130,428.73	\$ 58,270.96	\$ 120,590.82	\$ 129,646.96
204 Street Const., Maint. & Repair Fund				
Beginning Balance	\$ 2,442,825.87	\$ 2,450,644.83	\$ 2,450,644.83	\$ 1,716,405.88
Revenues	8,211,000.00	8,443,800.00	8,412,167.54	9,500,573.71
Expenditures	9,131,100.00	9,228,500.00	8,419,986.50	8,766,334.76
Ending Fund Balance	\$ 1,522,725.87	\$ 1,665,944.83	\$ 2,442,825.87	\$ 2,450,644.83
205 State Highway Fund				
Beginning Balance	\$ 130,303.42	\$ 114,334.34	\$ 114,334.34	\$ 120,133.12
Revenues	135,600.00	145,700.00	140,355.16	139,688.87
Expenditures	100,000.00	150,000.00	124,386.08	145,487.65
Ending Fund Balance	\$ 165,903.42	\$ 110,034.34	\$ 130,303.42	\$ 114,334.34
206 Motor Vehicle Levy Fund				
Beginning Balance	\$ 99,238.93	\$ 179,217.16	\$ 179,217.16	\$ 185,159.65
Revenues	315,800.00	316,600.00	320,021.77	314,057.51
Expenditures	350,000.00	420,000.00	400,000.00	320,000.00
Ending Fund Balance	\$ 65,038.93	\$ 75,817.16	\$ 99,238.93	\$ 179,217.16
207 Fire Vehicle Fund				
Beginning Balance	\$ 1,995,847.27	\$ 1,806,571.68	\$ 1,806,571.68	\$ 1,519,749.41
Revenues	737,000.00	872,500.00	918,269.44	757,968.50
Expenditures	1,131,000.00	775,000.00	728,993.85	471,146.23
Ending Fund Balance	\$ 1,601,847.27	\$ 1,904,071.68	\$ 1,995,847.27	\$ 1,806,571.68

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208 Fire Operating Fund				
Beginning Balance	\$ 1,152,852.55	\$ 824,659.28	\$ 824,659.28	\$ 587,679.42
Revenues	6,443,225.47	6,856,136.00	6,893,593.88	6,825,801.97
Expenditures	7,057,200.00	6,857,400.00	6,565,400.61	6,588,822.11
Ending Fund Balance	\$ 538,878.02	\$ 823,395.28	\$ 1,152,852.55	\$ 824,659.28
209 Fire Pension Fund				
Beginning Balance	\$ 117,048.76	\$ 84,497.46	\$ 84,497.46	\$ 117,459.70
Revenues	1,248,537.91	1,230,824.00	1,234,061.73	1,212,023.36
Expenditures	1,249,900.00	1,248,500.00	1,201,510.43	1,244,985.60
Ending Fund Balance	\$ 115,686.67	\$ 66,821.46	\$ 117,048.76	\$ 84,497.46
211 Clerk of Court Fund				
Beginning Balance	\$ 293,992.54	\$ 286,901.03	\$ 286,901.03	\$ 285,564.03
Revenues	20,000.00	20,000.00	17,304.00	18,391.00
Expenditures	10,000.00	20,000.00	10,212.49	17,054.00
Ending Fund Balance	\$ 303,992.54	\$ 286,901.03	\$ 293,992.54	\$ 286,901.03
212 Drainage Levy Fund				
Beginning Balance	\$ 126,132.82	\$ 504,819.53	\$ 504,819.53	\$ 401,902.25
Revenues	157,280.62	159,079.00	160,042.82	158,744.03
Expenditures	205,000.00	538,924.00	538,729.53	55,826.75
Ending Fund Balance	\$ 78,413.44	\$ 124,974.53	\$ 126,132.82	\$ 504,819.53
213 Recycle Fund				
Beginning Balance	\$ 6,800.07	\$ 6,869.84	\$ 6,869.84	\$ 16,733.33
Revenues	1,500.00	5,000.00	4,837.64	10,324.77
Expenditures	500.00	7,000.00	4,907.41	20,188.26
Ending Fund Balance	\$ 7,800.07	\$ 4,869.84	\$ 6,800.07	\$ 6,869.84
214 Multi-Purpose Fund				
Beginning Balance	\$ 789,394.54	\$ 633,720.32	\$ 633,720.32	\$ 343,494.10
Revenues	4,653,300.00	5,093,300.00	4,730,485.23	5,049,856.34
Expenditures	5,049,575.00	5,091,925.00	4,574,811.01	4,759,630.12
Ending Fund Balance	\$ 393,119.54	\$ 635,095.32	\$ 789,394.54	\$ 633,720.32
215 Southwest General Hospital Fund				
Beginning Balance	\$ 2,001.41	\$ -	\$ -	\$ -
Revenues	314,560.27	318,156.00	320,084.58	316,388.08
Expenditures	316,561.68	318,156.00	318,083.17	316,388.08
Ending Fund Balance	\$ -	\$ -	\$ 2,001.41	\$ -
216 Law Enforcement Federal Seizure Fund				
Beginning Balance	\$ 11,498.18	\$ 11,498.18	\$ 11,498.18	\$ 11,558.18
Revenues	1,000.00	2,500.00	1,500.00	8,880.00
Expenditures	2,000.00	2,000.00	1,500.00	8,940.00
Ending Fund Balance	\$ 10,498.18	\$ 11,998.18	\$ 11,498.18	\$ 11,498.18
217 Law Enforcement State Seizure Fund				
Beginning Balance	\$ 24,987.71	\$ 24,437.91	\$ 24,437.91	\$ 25,333.10
Revenues	3,000.00	3,000.00	1,456.00	550.00
Expenditures	2,000.00	2,000.00	906.20	1,445.19
Ending Fund Balance	\$ 25,987.71	\$ 25,437.91	\$ 24,987.71	\$ 24,437.91

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218 Law Enforcement Mandatory Drug Fine Fund				
Beginning Balance	\$ 13,335.67	\$ 7,317.67	\$ 7,317.67	\$ 2,682.17
Revenues	400.00	6,400.00	6,018.00	4,635.50
Expenditures	1,000.00	1,000.00	-	-
Ending Fund Balance	\$ 12,735.67	\$ 12,717.67	\$ 13,335.67	\$ 7,317.67
219 Law Enforcement DUI/DWI Fund				
Beginning Balance	\$ 27,466.35	\$ 26,716.53	\$ 26,716.53	\$ 31,818.86
Revenues	2,000.00	2,000.00	1,890.00	1,365.00
Expenditures	10,000.00	10,000.00	1,140.18	6,467.33
Ending Fund Balance	\$ 19,466.35	\$ 18,716.53	\$ 27,466.35	\$ 26,716.53
220 Tree Maintenance Fund				
Beginning Balance	\$ 216,003.07	\$ 291,080.75	\$ 291,080.75	\$ 367,247.24
Revenues	25,000.00	49,000.00	49,421.13	47,068.13
Expenditures	100,000.00	130,000.00	124,498.81	123,234.62
Ending Fund Balance	\$ 141,003.07	\$ 210,080.75	\$ 216,003.07	\$ 291,080.75
222 Community Diversion Fund				
Beginning Balance	\$ 8,211.69	\$ 16,192.60	\$ 16,192.60	\$ 20,280.48
Revenues	11,900.00	12,700.00	15,100.00	10,750.00
Expenditures	15,500.00	24,400.00	23,080.91	14,837.88
Ending Fund Balance	\$ 4,611.69	\$ 4,492.60	\$ 8,211.69	\$ 16,192.60
300 Debt Service Funds Summary				
Beginning Balance	\$ 2,757,658.78	\$ 2,113,200.28	\$ 2,113,200.28	\$ 2,308,787.27
Revenues	9,775,659.91	5,737,341.00	5,826,847.54	23,424,519.85
Expenditures	10,186,749.00	5,183,395.00	5,182,389.04	23,620,106.84
Ending Fund Balance	\$ 2,346,569.69	\$ 2,667,146.28	\$ 2,757,658.78	\$ 2,113,200.28
331 General Bond Retirement Fund				
Beginning Balance	\$ 1,587,759.96	\$ 1,265,352.88	\$ 1,265,352.88	\$ 1,805,139.91
Revenues	8,740,959.91	4,864,841.00	4,960,396.36	22,713,703.36
Expenditures	8,993,242.00	4,637,990.00	4,637,989.28	23,253,490.39
Ending Fund Balance	\$ 1,335,477.87	\$ 1,492,203.88	\$ 1,587,759.96	\$ 1,265,352.88
332 Special Assessment Bond Retirement Fund				
Beginning Balance	\$ 539,940.76	\$ 510,865.39	\$ 510,865.39	\$ 503,647.36
Revenues	218,700.00	260,500.00	256,180.37	238,703.03
Expenditures	232,390.00	227,105.00	227,105.00	231,485.00
Ending Fund Balance	\$ 526,250.76	\$ 544,260.39	\$ 539,940.76	\$ 510,865.39
333 Pearl Road Tax Incremental Financing (TIF) Fund				
Beginning Balance	\$ 629,958.06	\$ 336,982.01	\$ 336,982.01	\$ -
Revenues	616,000.00	611,000.00	610,270.81	472,113.46
Expenditures	960,117.00	317,300.00	317,294.76	135,131.45
Ending Fund Balance	\$ 285,841.06	\$ 630,682.01	\$ 629,958.06	\$ 336,982.01

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334 Route 82 Tax Incremental Financing (TIF) Fund				
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Revenues	200,000.00	1,000.00	-	-
Expenditures	1,000.00	1,000.00	-	-
Ending Fund Balance	\$ 199,000.00	\$ -	\$ -	\$ -
400 Capital Project Funds				
Beginning Balance	\$ 9,969,802.49	\$ 12,038,568.62	\$ 12,038,568.62	\$ 14,219,851.74
Revenues	7,479,935.19	15,724,658.89	11,098,658.72	10,874,484.33
Expenditures	13,478,798.80	19,914,078.38	13,167,424.85	13,055,767.45
Ending Fund Balance	\$ 3,970,938.88	\$ 7,849,149.13	\$ 9,969,802.49	\$ 12,038,568.62
440 Fire Station Capital Improvement Fund				
Beginning Balance	\$ -	\$ -	\$ -	\$ 20,132.00
Revenues	-	-	-	-
Expenditures	-	-	-	20,132.00
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
441 Recreation Capital Improvement Fund				
Beginning Balance	\$ 47,734.48	\$ 177,336.46	\$ 177,336.46	\$ 139,736.46
Revenues	288,000.00	499,100.00	228,650.00	37,600.00
Expenditures	100,000.00	525,000.00	358,251.98	-
Ending Fund Balance	\$ 235,734.48	\$ 151,436.46	\$ 47,734.48	\$ 177,336.46
442 General Capital Improvement Fund				
Beginning Balance	\$ 5,789,338.99	\$ 1,701,664.67	\$ 1,701,664.67	\$ 1,177,008.17
Revenues	625,100.00	5,620,100.00	5,616,581.06	1,555,666.62
Expenditures	5,450,000.00	1,786,052.00	1,528,906.74	1,031,010.12
Ending Fund Balance	\$ 964,438.99	\$ 5,535,712.67	\$ 5,789,338.99	\$ 1,701,664.67
444 Pearl Road Capital Improvement Fund				
Beginning Balance	\$ 2,755,076.39	\$ 5,154,737.35	\$ 5,154,737.35	\$ 517,708.40
Revenues	6,566,835.19	9,605,458.89	5,253,427.66	9,281,217.71
Expenditures	7,776,798.80	12,750,196.24	7,653,088.62	4,644,188.76
Ending Fund Balance	\$ 1,545,112.78	\$ 2,010,000.00	\$ 2,755,076.39	\$ 5,154,737.35
445 Police Facility Construction				
Beginning Balance	\$ 1,377,652.63	\$ 5,004,830.14	\$ 5,004,830.14	\$ 12,365,266.71
Revenues	-	-	-	-
Expenditures	152,000.00	4,852,830.14	3,627,177.51	7,360,436.57
Ending Fund Balance	\$ 1,225,652.63	\$ 152,000.00	\$ 1,377,652.63	\$ 5,004,830.14
551 Sanitary Sewer Enterprise Fund				
Beginning Balance	\$ 2,896,201.85	\$ 2,591,889.31	\$ 2,591,889.31	\$ 3,898,619.16
Revenues	7,465,882.00	6,163,338.00	6,130,994.68	5,543,024.51
Expenditures	6,573,916.00	6,314,421.00	5,826,682.14	6,849,754.36
Ending Fund Balance	\$ 3,788,167.85	\$ 2,440,806.31	\$ 2,896,201.85	\$ 2,591,889.31
664 Worker's Compensation Reserve Fund				
Beginning Balance	\$ 846,757.13	\$ 872,061.06	\$ 872,061.06	\$ -
Revenues	530,500.00	493,000.00	492,986.99	1,227,872.46
Expenditures	525,700.00	519,000.00	518,290.92	355,811.40
Ending Fund Balance	\$ 851,557.13	\$ 846,061.06	\$ 846,757.13	\$ 872,061.06