

**Required Supplementary
Information**

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City of Springfield, Oregon

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2009

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Taxes	\$ 16,295,905	\$ 16,295,905	\$ 15,854,902	\$ (441,003)	\$ -	\$ 15,854,902
Licenses and permits	3,507,811	3,507,811	2,945,158	(562,653)	-	2,945,158
Intergovernmental revenues	3,947,045	3,957,841	3,850,297	(107,544)	-	3,850,297
Charges for services	4,526,676	4,667,038	4,783,992	116,954	12,000	4,795,992
Fines and forfeitures	1,305,693	1,305,693	1,093,944	(211,749)	-	1,093,944
Use of money and property	412,300	412,300	405,492	(6,808)	(51,435)	354,057
Miscellaneous receipts	126,500	180,831	225,198	44,367	-	225,198
Total revenues	30,121,930	30,327,419	29,158,983	(1,168,436)	(39,435)	29,119,548
Expenditures:						
Current operating						
City manager's office	1,376,934	1,648,328	1,536,336	(111,992)	-	1,536,336
Court	1,484,514	1,525,975	1,396,210	(129,765)	-	1,396,210
Human resources	494,228	597,108	523,604	(73,504)	-	523,604
Finance	1,216,044	1,216,044	909,955	(306,089)	-	909,955
Information technology	1,352,077	1,396,138	1,347,406	(48,732)	-	1,347,406
Fire	9,593,401	9,891,069	9,743,067	(148,002)	-	9,743,067
Police	11,671,900	11,749,615	11,722,951	(26,664)	-	11,722,951
Library	1,330,843	1,344,136	1,259,839	(84,297)	-	1,259,839
Public works	1,014,325	1,051,438	983,951	(67,487)	-	983,951
Development services	1,718,359	1,760,532	1,694,855	(65,677)	-	1,694,855
Contingency	600,000	600,000	-	(600,000)	-	-
Special payments	9,152,729	6,552,616	-	(6,552,616)	-	-
Debt Service						
Principal	165,000	165,000	75,000	(90,000)	-	75,000
Interest	100,000	100,000	40,180	(59,820)	-	40,180
Total expenditures	41,270,354	39,597,999	31,233,354	(8,364,645)	-	31,233,354
Excess of revenues over (under) expenditures	(11,148,424)	(9,270,580)	(2,074,371)	7,196,209	(39,435)	(2,113,806)
Other financing sources (uses):						
Transfers in	1,819,092	2,113,153	1,705,588	(407,565)	(12,000)	1,693,588
Transfers out	(565,752)	(2,074,511)	(1,501,909)	572,602	-	(1,501,909)
Total other financing sources (uses)	1,253,340	38,642	203,679	165,037	(12,000)	191,679
Net change in fund balances	(9,895,084)	(9,231,938)	(1,870,692)	7,361,246	(51,435)	(1,922,127)
Fund balance, beginning of year	9,895,084	9,231,938	9,231,938	-	45,613	9,277,551
Fund balance, end of year	\$ -	\$ -	\$ 7,361,246	\$ 7,361,246	\$ (5,822)	\$ 7,355,424

City of Springfield, Oregon

HOUSING AND COMMUNITY DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 (NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2009

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Intergovernmental revenues	\$ 740,435	\$ 2,860,077	\$ 1,059,237	\$ (1,800,840)	\$ 114,561	\$ 1,173,798
Use of money and property	-	-	22,539	22,539	-	22,539
Total revenues	<u>740,435</u>	<u>2,860,077</u>	<u>1,081,776</u>	<u>(1,778,301)</u>	<u>114,561</u>	<u>1,196,337</u>
Expenditures:						
Current operating						
Finance	16,175	16,030	16,030	-	-	16,030
Development services	456,324	2,791,047	1,187,360	(1,603,687)	-	1,187,360
Capital projects	<u>565,658</u>	<u>53,000</u>	<u>2,501</u>	<u>(50,499)</u>	<u>-</u>	<u>2,501</u>
Total expenditures	<u>1,038,157</u>	<u>2,860,077</u>	<u>1,205,891</u>	<u>(1,654,186)</u>	<u>-</u>	<u>1,205,891</u>
Excess of revenues over (under) expenditures	(297,722)	-	(124,115)	(124,115)	114,561	(9,554)
Other financing sources (uses):						
Transfer out	-	(138,256)	-	138,256	-	-
Net change in fund balances	(297,722)	(138,256)	(124,115)	14,141	114,561	(9,554)
Fund balance, beginning of year	<u>297,722</u>	<u>138,256</u>	<u>138,256</u>	<u>-</u>	<u>-</u>	<u>138,256</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,141</u>	<u>\$ 14,141</u>	<u>\$ 114,561</u>	<u>\$ 128,702</u>

City of Springfield, Oregon

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2009

SCHEDULE OF FUNDING PROGRESS

Schedule of OPEB Funding Progress

Other Post Employment Benefits schedule of funding progress:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2006	\$ -	\$ 6,469,229	\$ 6,469,229	0%	\$ 24,377,875	27%
7/1/2008	-	8,929,996	8,929,996	0%	28,602,068	31%

Schedule of CRP Funding Progress

City Retirement Plan schedule of funding progress:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2006	\$ 18,447,240	\$ 27,011,984	\$ 8,564,744	68.3%	\$ 3,299,007	260%
7/1/2008	20,873,921	30,276,437	9,402,516	68.9%	3,017,170	312%

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