

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, 2008

| | Original Budget | Revised Budget | Actual | Variance | Adjustments to Budget Basis Actual | GAAP Basis Actual |
|---|--------------------|--------------------|---------------------|---------------------|---|-------------------------|
| Revenues: | | | | | | |
| Taxes | \$ 15,069,487 | \$ 15,069,487 | \$ 15,462,653 | \$ 393,166 | \$ - | \$ 15,462,653 |
| Licenses and permits | 3,166,200 | 3,174,367 | 3,794,364 | 619,997 | - | 3,794,364 |
| Fines and forfeitures | 1,094,400 | 1,106,400 | 1,208,113 | 101,713 | (45,688) | 1,162,425 |
| Use of money and property | 377,000 | 525,199 | 723,542 | 198,343 | (39,326) | 684,216 |
| Intergovernmental revenues | 3,661,975 | 3,673,008 | 3,586,397 | (86,611) | - | 3,586,397 |
| Charges for services | 4,253,825 | 4,253,825 | 4,513,848 | 260,023 | - | 4,513,848 |
| Miscellaneous receipts | 111,500 | 116,540 | 140,550 | 24,010 | 21,145 | 161,695 |
| Total revenues | 27,734,387 | 27,918,826 | 29,429,467 | 1,510,641 | (63,869) | 29,365,598 |
| Expenditures: | | | | | | |
| Current operating | | | | | | |
| City manager's office | 1,232,427 | 1,267,522 | 1,190,193 | (77,329) | - | 1,190,193 |
| Court | 1,347,364 | 1,393,364 | 1,322,135 | (71,229) | - | 1,322,135 |
| Human resources | 559,490 | 561,530 | 460,407 | (101,123) | - | 460,407 |
| Finance | 808,040 | 897,515 | 836,199 | (61,316) | (625) | 835,574 |
| Information technology | 1,349,620 | 1,349,620 | 1,303,303 | (46,317) | 4,112 | 1,307,415 |
| Fire | 8,986,201 | 9,339,940 | 9,228,071 | (111,869) | - | 9,228,071 |
| Police | 10,971,426 | 11,224,686 | 11,176,811 | (47,875) | (57,601) | 11,119,210 |
| Library | 1,259,043 | 1,261,387 | 1,184,781 | (76,606) | - | 1,184,781 |
| Public works | 965,469 | 1,194,416 | 937,424 | (256,992) | - | 937,424 |
| Development services | 1,673,021 | 1,730,928 | 1,674,124 | (56,804) | - | 1,674,124 |
| Contingency | 600,000 | 600,000 | - | (600,000) | - | - |
| Special payments | 6,265,051 | 6,373,217 | - | (6,373,217) | - | - |
| Total expenditures | 36,017,152 | 37,194,125 | 29,313,448 | (7,880,677) | (54,114) | 29,259,334 |
| Excess of revenues over (under) expenditures | (8,282,765) | (9,275,299) | 116,019 | 9,391,318 | (9,755) | 106,264 |
| Other financing sources (uses) | | | | | | |
| Transfers in | 1,289,770 | 1,485,770 | 1,322,374 | (163,396) | (21,145) | 1,301,229 |
| Transfers out | (271,288) | (400,129) | (396,112) | 4,017 | - | (396,112) |
| Total other financing sources (uses): | 1,018,482 | 1,085,641 | 926,262 | (159,379) | (21,145) | 905,117 |
| Net change in fund balances | (7,264,283) | (8,189,658) | 1,042,281 | 9,231,939 | (30,900) | 1,011,381 |
| Fund balance, beginning of year | 7,264,283 | 8,189,658 | 8,189,658 | - | 76,512 | 8,266,170 |
| Fund balance, end of year | \$ - | \$ - | \$ 9,231,939 | \$ 9,231,939 | \$ 45,612 | \$ 9,277,551 |

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, 2008

| | Original Budget | Revised Budget | Actual | Variance | Adjustments to Budget Basis Actual | GAAP Basis Actual |
|---------------------------------|--------------------|-------------------|-------------------|--------------------|---|-------------------------|
| Revenues: | | | | | | |
| Use of money and property | \$ - | \$ 81,181 | \$ 297,722 | \$ 216,541 | \$ (105,238) | \$ 192,484 |
| Intergovernmental revenues | <u>1,088,935</u> | <u>2,799,040</u> | <u>1,342,624</u> | <u>(1,456,416)</u> | <u>-</u> | <u>1,342,624</u> |
| Total revenues | <u>1,088,935</u> | <u>2,880,221</u> | <u>1,640,346</u> | <u>(1,239,875)</u> | <u>(105,238)</u> | <u>1,535,108</u> |
| Expenditures: | | | | | | |
| Current operating | | | | | | |
| Finance | 15,917 | 15,917 | 15,328 | (589) | - | 15,328 |
| Development services | 469,182 | 1,954,251 | 803,835 | (1,150,416) | - | 803,835 |
| Capital projects | <u>603,836</u> | <u>945,521</u> | <u>718,395</u> | <u>(227,126)</u> | <u>-</u> | <u>718,395</u> |
| Total expenditures | <u>1,088,935</u> | <u>2,915,689</u> | <u>1,537,558</u> | <u>(1,378,131)</u> | <u>-</u> | <u>1,537,558</u> |
| Net change in fund balances | - | (35,468) | 102,788 | 138,256 | (105,238) | (2,450) |
| Fund balance, beginning of year | <u>-</u> | <u>35,468</u> | <u>35,468</u> | <u>-</u> | <u>105,238</u> | <u>140,706</u> |
| Fund balance, end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 138,256</u> | <u>\$ 138,256</u> | <u>\$ -</u> | <u>\$ 138,256</u> |