

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, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Taxes	\$ 16,153,366	\$ 16,153,366	\$ 16,929,079	\$ 775,713	\$ -	\$ 16,929,079
Licenses and permits	2,796,712	2,796,712	2,337,074	(459,638)	-	2,337,074
Intergovernmental revenues	4,015,099	4,040,682	3,760,045	(280,637)	-	3,760,045
Charges for services	4,968,961	4,985,553	5,013,634	28,081	-	5,013,634
Fines and forfeitures	1,610,983	1,690,483	1,407,755	(282,728)	-	1,407,755
Use of money and property	426,727	426,727	64,613	(362,114)	50,965	115,578
Miscellaneous receipts	126,500	134,030	147,141	13,111	-	147,141
Total revenues	30,098,348	30,227,553	29,659,341	(568,212)	50,965	29,710,306
Expenditures:						
Current operating						
City manager's office	1,289,603	1,290,003	1,203,112	86,891	-	1,203,112
Court	1,246,080	1,325,580	1,312,546	13,034	-	1,312,546
Human resources	409,564	449,564	404,440	45,124	-	404,440
Finance	895,208	895,208	798,546	96,662	-	798,546
Information technology	1,272,801	1,272,801	1,221,006	51,795	-	1,221,006
Fire	9,652,907	9,800,966	9,399,839	401,127	-	9,399,839
Police	11,926,879	11,929,909	11,548,172	381,737	-	11,548,172
Library	1,252,751	1,283,283	1,261,500	21,783	-	1,261,500
Public works	982,362	984,862	937,190	47,672	-	937,190
Development services	1,540,046	1,550,007	1,522,393	27,614	-	1,522,393
Contingency	600,000	600,000	-	600,000	-	-
Debt Service						
Principal	150,000	150,000	150,000	-	-	150,000
Interest	82,688	82,688	82,688	-	-	82,688
Total expenditures	31,300,889	31,614,871	29,841,432	1,773,439	-	29,841,432
Excess of revenues over (under) expenditures	(1,202,541)	(1,387,318)	(182,091)	1,205,227	50,965	(131,126)
Other financing sources (uses):						
Transfers in	1,372,481	1,360,481	1,295,689	(64,792)	-	1,295,689
Transfers out	(915,358)	(915,358)	(666,172)	249,186	-	(666,172)
Total other financing sources (uses)	457,123	445,123	629,517	184,394	-	629,517
Net change in fund balances	(745,418)	(942,195)	447,426	1,389,621	50,965	498,391
Fund balance, beginning of year	7,138,508	7,361,246	7,361,246	-	(5,822)	7,355,424
Fund balance, end of year	\$ 6,393,090	\$ 6,419,051	\$ 7,808,672	\$ 1,389,621	\$ 45,143	\$ 7,853,815

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, 2010

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Intergovernmental revenues	\$ 1,026,880	\$ 3,805,864	\$ 2,829,198	\$ (976,666)	\$ (114,561)	\$ 2,714,637
Use of money and property	-	1,611	54,833	53,222	-	54,833
Total revenues	1,026,880	3,807,475	2,884,031	(923,444)	(114,561)	2,769,470
Expenditures:						
Current operating						
Finance	17,523	17,523	17,523	-	-	17,523
Development services	1,009,357	3,723,047	2,677,075	1,045,972	6,000	2,683,075
Capital projects	-	66,905	62,624	4,281	-	62,624
Total expenditures	1,026,880	3,807,475	2,757,222	1,050,253	6,000	2,763,222
Net change in fund balances	-	-	126,809	126,809	(120,561)	6,248
Fund balance, beginning of year	-	14,141	14,141	-	114,561	128,702
Fund balance, end of year	\$ -	\$ 14,141	\$ 140,950	\$ 126,809	\$ (6,000)	\$ 134,950

City of Springfield, Oregon

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2010

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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