

Required Supplementary Information Budgetary Comparison Schedule - General Fund and Human Services Special Revenue Fund

December 31, 2007 (dollars in thousands)

	General Fund			Variance with Final Budget
	Budget Original	Final	Actual	
Revenues				
Taxes	\$ 546,790	\$ 548,565	\$ 570,940	\$ 22,375
Licenses and permits	21,612	21,999	28,094	6,095
Intergovernmental revenues	25,225	27,648	32,861	5,213
Charges for services	147,455	149,214	107,519	(41,695)
Investment and interest income	11,121	11,365	18,717	7,352
Fines and forfeitures	36,832	36,125	34,253	(1,872)
Contributions	-	-	3	3
Other revenue	17,061	17,826	11,162	(6,664)
Total Revenues	806,096	812,742	803,549	(9,193)
Budget Basis Expenditures				
General government	204,026	175,025	151,486	23,539
Public safety	394,247	400,945	398,183	2,762
Public works	81,397	94,897	81,388	13,509
Human services	-	-	-	-
Health	42,649	42,756	41,061	1,695
Parks and recreation	47,804	48,012	46,903	1,109
Cultural activities	29,911	31,256	31,195	61
Community development	17,769	17,769	16,947	822
Total Budget Basis Expenditures	817,803	810,660	767,163	43,497
Excess (deficiency) of revenues over budget basis expenditures	(11,707)	2,082	36,386	34,304
Other Financing Sources (Uses)				
Insurance recoveries	-	-	1	1
Proceed from sale of asset	-	-	13	13
Transfers in	25,886	24,985	32,333	7,348
Transfers out	(34,611)	(44,163)	(44,163)	-
Total Other Financing Sources (Uses)	(8,725)	(19,178)	(11,816)	7,362
Excess of revenues and other financing sources over budget basis expenditures and other financing uses	<u>\$ (20,432)</u>	<u>\$ (17,096)</u>	24,570	<u>\$ 41,666</u>
Add outstanding encumbrances			-	
Less prior year encumbrances, as adjusted			(14,635)	
Add grantor expenditures			-	
Net change in fund balances			9,935	
Fund balance - January 1			185,656	
Fund Balance - December 31			<u>\$ 195,591</u>	

See notes to required supplementary information.

Human Services Special Revenue Fund				
Budget		Actual	Variance with Final Budget	
Original	Final			
\$ -	\$ -	\$ 44,597	\$	44,597
-	-	-	-	-
-	-	82,644	82,644	82,644
-	-	1,406	1,406	1,406
-	-	23	23	23
-	-	-	-	-
-	-	235	235	235
-	-	1,718	1,718	1,718
<u>-</u>	<u>-</u>	<u>130,623</u>	<u>130,623</u>	<u>130,623</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
153,215	161,928	139,987	21,941	21,941
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>153,215</u>	<u>161,928</u>	<u>139,987</u>	<u>21,941</u>	<u>21,941</u>
-	-	(9,364)	9,364	9,364
-	-	5	(5)	(5)
-	-	-	-	-
-	-	-	-	-
(32)	(32)	(32)	-	-
<u>(32)</u>	<u>(32)</u>	<u>(27)</u>	<u>(5)</u>	<u>(5)</u>
<u>\$ (32)</u>	<u>\$ (32)</u>	(9,391)	<u>\$</u>	<u>9,359</u>
		-		
		(9,041)		
		14,797		
		(3,635)		
		24,628		
		<u>\$ 20,993</u>		

BUDGETARY INFORMATION

The City adheres to the following procedures in establishing the budgetary data for governmental fund types reflected in the financial statements:

1. Formal budgetary integration for expenditures is employed during the year for the general, special revenue, and capital projects funds except for certain special assessment projects and general improvement district funds. Formal budgetary integration is not employed for debt service funds, and certain special assessment projects and general improvement district funds included in capital projects and debt service funds, because effective budgetary control is alternatively achieved through bond and general obligation bond indenture provisions.
2. Budgets for appropriation in the general, special revenue, and capital projects funds are not adopted on a basis consistent with GAAP, as encumbrances outstanding at year-end are treated as expenditures. The General Fund and Human Services special revenue fund legally adopt budgets on an annual basis for expenditures. All other special revenue funds and the capital projects funds adopt budgets on a project length basis. Capital outlay is not budgeted in the General Fund and Human Services special revenue fund.
3. On or before July 1, heads of all City departments and agencies submit requests for appropriations to the budget officer who compiles the requests and submits a comprehensive budget request document to the Mayor. Thereafter, on or before September 15 of each year, the Mayor briefs the City Council on the tentative revenue and expenditure plans for the ensuing year. After receiving and considering City Council's recommendations, the Mayor prepares and submits to the City Council, on or before the third Monday in October of each year, a proposed budgetary report which includes all projected revenues and expenditures, the amount to be raised by taxation to pay interest on general obligation bonded indebtedness, and the amounts to be expended during the ensuing year for capital improvement projects identifying the sources of revenue for financing such projects. Upon receipt of the proposed budget, the City Council publishes a notice that the budget is open for inspection by the public and that a public hearing on the proposed budget will be held by no later than the fourth Monday in October. After the public hearing and consideration is given to the input by the public, the City Council, not later than the second Monday in November, adopts the budget by passage of an ordinance.
4. Authorization to transfer budgeted amounts between departments (appropriations) within any fund or revisions that alter the total expenditures of any fund must be approved by the City Council. Management can transfer budgeted amounts between line items within departments (appropriations). The legal level of budgetary control is established and maintained at the funded project level for special revenue and capital projects funds and at the department level for all other funds. Budgeted amounts are as originally adopted and as amended by the City Council throughout the year.
5. Unencumbered appropriations in the General Fund and Human Services special revenue fund lapse at year-end. The unencumbered appropriations in the remaining special revenue funds and capital projects funds do not lapse at year-end, but terminate upon expiration of the grant or project fiscal year or term.