

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

December 31, 2008 (dollars in thousands)

	General Fund			Variance with Final Budget
	Budget Original	Final	Actual	
Revenues				
Taxes	\$ 578,170	\$ 582,984	\$ 573,915	\$ (9,069)
Licenses and permits	24,833	20,047	27,763	7,716
Intergovernmental revenues	27,257	26,973	32,107	5,134
Charges for services	149,677	148,506	137,160	(11,346)
Investment and interest income	9,453	8,323	11,692	3,369
Fines and forfeitures	40,237	41,497	38,416	(3,081)
Contributions	-	-	11	11
Other revenue	13,402	16,454	8,652	(7,802)
Total Revenues	843,029	844,784	829,716	(15,068)
Budget Basis Expenditures				
General government	212,384	186,489	177,559	8,930
Public safety	412,899	422,877	424,884	(2,007)
Public works	82,484	83,479	81,710	1,769
Human services	-	-	-	-
Health	43,061	43,061	42,514	547
Parks and recreation	49,620	51,418	50,375	1,043
Cultural activities	32,617	32,574	32,531	43
Community development	17,535	17,739	17,209	530
Total Budget Basis Expenditures	850,600	837,637	826,782	10,855
Excess (deficiency) of revenues over budget basis expenditures	(7,571)	7,147	2,934	(4,213)
Other Financing Sources (Uses)				
Insurance recoveries	-	-	74	74
Certificate of participation issued	-	-	9,710	9,710
Proceed from sale of asset	-	-	-	-
Transfers in	21,177	26,377	30,731	4,354
Transfers out	(31,731)	(67,592)	(67,591)	1
Total Other Financing Sources (Uses)	(10,554)	(41,215)	(27,076)	14,139
Excess of revenues and other financing sources over budget basis expenditures and other financing uses	\$ (18,125)	\$ (34,068)	(24,142)	\$ 9,926
Add grantor expenditures			-	
Net change in fund balances			(24,142)	
Fund balance - January 1			195,591	
Fund Balance - December 31			\$ 171,449	

See notes to required supplementary information.

Human Services Special Revenue Fund			
Budget		Actual	Variance with Final Budget
Original	Final		
\$ -	\$ -	\$ 46,176	\$ 46,176
-	-	-	-
-	-	80,388	80,388
-	-	2,655	2,655
-	-	6	6
-	-	75	75
-	-	1,616	1,616
-	-	160	160
<u>-</u>	<u>-</u>	131,076	131,076
-	-	-	-
-	-	-	-
169,366	175,977	162,630	13,347
-	-	-	-
-	-	-	-
-	-	-	-
<u>169,366</u>	<u>175,977</u>	<u>162,630</u>	<u>13,347</u>
-	-	(31,554)	31,554
-	-	6	(6)
-	-	-	-
-	-	-	-
-	-	150	(150)
(43)	(43)	(43)	-
<u>(43)</u>	<u>(43)</u>	<u>113</u>	<u>(156)</u>
<u>\$ (43)</u>	<u>\$ (43)</u>	(31,441)	<u>\$ 31,398</u>
		18,874	
		(12,567)	
		20,993	
		<u>\$ 8,426</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, Human Services special revenue, and capital projects funds are adopted on a basis consistent with GAAP. 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.
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.