

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, 2007

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Taxes	\$ 14,404,129	\$ 14,404,129	\$ 14,579,910	\$ 175,781	\$ -	\$ 14,579,910
Licenses and permits	3,196,725	3,383,013	3,164,613	(218,400)	-	3,164,613
Fines and forfeitures	1,003,652	1,036,652	1,170,395	133,743	45,688	1,216,083
Use of money and property	307,525	307,525	710,480	402,955	(30,905)	679,575
Intergovernmental revenues	3,471,970	3,534,212	3,769,124	234,912	-	3,769,124
Charges for services	3,869,971	3,957,448	3,991,446	33,998	-	3,991,446
Miscellaneous receipts	38,000	122,856	226,930	104,074	12,000	238,930
Total revenues	26,291,972	26,745,835	27,612,898	867,063	26,783	27,639,681
Expenditures:						
Current operating						
City Manager's Office	1,160,491	1,252,941	1,103,491	(149,450)	-	1,103,491
Court	1,254,096	1,287,096	1,286,994	(102)	-	1,286,994
Human Resources	411,075	425,190	403,091	(22,099)	-	403,091
Finance	815,051	849,901	773,001	(76,900)	613	773,614
Information Technology	1,256,219	1,256,219	1,209,236	(46,983)	(4,112)	1,205,124
Fire	8,345,487	8,562,510	8,562,510	-	-	8,562,510
Police	10,848,019	10,913,019	10,822,866	(90,153)	(25,575)	10,797,291
Library	1,259,006	1,295,689	1,228,367	(67,322)	-	1,228,367
Public Works	878,289	878,289	812,665	(65,624)	-	812,665
Development Services	1,525,463	1,593,321	1,466,190	(127,131)	-	1,466,190
Contingency	800,000	800,000	-	(800,000)	-	-
Special Payments	5,857,412	5,884,495	-	(5,884,495)	-	-
Total expenditures	34,410,608	34,998,670	27,668,411	(7,330,259)	(29,074)	27,639,337
Excess of revenues over (under) expenditures	(8,118,636)	(8,252,835)	(55,513)	8,197,322	55,857	344
Other financing sources (uses)						
Transfers in	1,130,328	1,130,328	1,123,050	(7,278)	(12,000)	1,111,050
Transfers out	(40,250)	(235,400)	(235,400)	-	-	(235,400)
Total other financing sources (uses):	1,090,078	894,928	887,650	(7,278)	(12,000)	875,650
Net change in fund balances	(7,028,558)	(7,357,907)	832,137	8,190,044	43,857	875,994
Fund balance, beginning of year	7,028,558	7,357,907	7,357,907	-	32,657	7,390,564
Change in reserve for inventories	-	-	-	-	(387)	(387)
Fund balance, end of year	\$ -	\$ -	\$ 8,190,044	\$ 8,190,044	\$ 76,127	\$ 8,266,171

City of Springfield, Oregon

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

Year ended June 30, 2007

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Taxes	\$ 1,061,373	\$ 1,061,372	\$ 1,082,674	\$ 21,302	\$ -	\$ 1,082,674
Licenses and permits	143,767	143,767	140,503	(3,264)	-	140,503
Use of money and property	195,347	195,347	437,274	241,927	(15,736)	421,538
Intergovernmental revenue	3,714,238	3,714,238	3,480,561	(233,677)	37,573	3,518,134
Charges for services	616,047	616,047	2,805,975	2,189,928	959	2,806,934
Miscellaneous receipts	54,287	54,287	120,824	66,537	-	120,824
Total revenues	5,785,059	5,785,058	8,067,811	2,282,753	22,796	8,090,607
Expenditures:						
Current Operating						
City Manager's Office	11,069	11,069	11,069	-	-	11,069
Public Works	5,105,830	5,187,228	4,994,765	(192,463)	-	4,994,765
Development Services	50,209	50,209	49,592	(617)	-	49,592
Capital projects	6,094,033	6,710,923	1,957,068	(4,753,855)	-	1,957,068
Special payments	2,229,073	1,869,230	-	(1,869,230)	-	-
Total expenditures	13,490,214	13,828,659	7,012,494	(6,816,165)	-	7,012,494
Excess of revenues over (under) expenditures	(7,705,155)	(8,043,601)	1,055,317	9,098,918	22,796	1,078,113
Other financing sources (uses):						
Transfers in	760,000	1,070,000	1,060,000	(10,000)	-	1,060,000
Transfers out	(760,374)	(871,378)	(871,378)	-	-	(871,378)
Total other financing sources (uses)	(374)	198,622	188,622	(10,000)	-	188,622
Net change in fund balances	(7,705,529)	(7,844,979)	1,243,939	9,088,918	22,796	1,266,735
Fund balance, beginning of year	7,705,529	7,844,979	7,844,979	-	118,855	7,963,834
Change in reserve for inventory	-	-	-	-	(5,026)	(5,026)
Fund balance, end of year	\$ -	\$ -	\$ 9,088,918	\$ 9,088,918	\$ 136,625	\$ 9,225,543

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, 2007

	Original Budget	Revised Budget	Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:						
Use of money and property	\$ 314,200	\$ 1,015,436	\$ 93,182	\$ (922,254)	\$ -	\$ 93,182
Intergovernmental revenues	1,376,177	3,504,652	2,991,229	(513,423)	(347,787)	2,643,442
Miscellaneous receipts	-	25	-	(25)	-	-
Total revenues	<u>1,690,377</u>	<u>4,520,113</u>	<u>3,084,411</u>	<u>(1,435,702)</u>	<u>(347,787)</u>	<u>2,736,624</u>
Expenditures:						
Current Operating						
Finance	15,754	15,755	15,661	(94)	-	15,661
Development Services	815,881	2,157,071	867,481	(1,289,590)	-	867,481
Capital projects	858,742	2,222,323	2,041,861	(180,462)	-	2,041,861
Special payments	-	6,339	-	(6,339)	-	-
Total expenditures	<u>1,690,377</u>	<u>4,401,488</u>	<u>2,925,003</u>	<u>(1,476,485)</u>	<u>-</u>	<u>2,925,003</u>
Excess of revenues over (under) expenditures	-	118,625	159,408	40,783	(347,787)	(188,379)
Other financing uses:						
Transfer out	-	-	(5,315)	(5,315)	-	(5,315)
Net change in fund balances	-	118,625	154,093	35,468	(347,787)	(193,694)
Fund balance (deficit), beginning of year	-	(118,625)	(118,625)	-	453,025	334,400
Fund balance (deficit), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,468</u>	<u>\$ 35,468</u>	<u>\$ 105,238</u>	<u>\$ 140,706</u>

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