# REQUIRED SUPPLEMENTARY INFORMATION



#### **Notes to the Required Supplementary Information**

#### Year Ended June 30, 2011

#### (1) Budgets and Budgetary Data

The City Council is required to adopt an annual budget resolution by June 30 of each fiscal year. The budgets are adopted on a basis that does not differ materially from GAAP.

An appropriated annual budget is legally adopted for the General and Special Revenue Governmental Funds. Annual appropriated budgets are not adopted for Debt Service Funds because bond indentures are used as the method for adequate budgetary control. Some Capital Projects Funds have annual appropriated budgets. Control over some projects is maintained by means of an annual budget; others through a project-length capital improvement budget. This project-length budget authorizes total expenditures over the duration of a construction project, rather than year by year.

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated budget approved by the City Council. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is the department level and within a single fund. The City Manager may authorize transfers of appropriations within a department so long as it is within a single fund. For budgeting purposes, the General Fund is composed of several departments while all other budgeted funds are each considered a single department. Supplemental appropriations during the year must be approved by the City Council. There were no significant budget amendments during the fiscal year. All unencumbered appropriations lapse at fiscal year end. In order to be an encumbered appropriation there must be either an approved purchase order or contract in force as of June 30.

#### (2) Expenditures in Excess of Appropriations

The general fund reported an excess of expenditures over appropriations at June 30, 2011:

Dudgot	Actual	Variance with Final Budget Positive (Negative)
<u> buuget</u>	Actual	(Negative)
2,104,232	2,164,843	(60,611)
2,610,783	2,762,385	(151,602)
8,482,734	8,603,768	(121,034)
10,995,039	15,427,000	(4,431,961)
4,382,155	4,745,370	(363,215)
	2,610,783 8,482,734 10,995,039	2,104,232 2,164,843 2,610,783 2,762,385 8,482,734 8,603,768 10,995,039 15,427,000

#### **Notes to the Required Supplementary Information**

#### Year Ended June 30, 2011

## (2) Expenditures in Excess of Appropriations, (Continued)

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Special Revenue Funds: Underground Utilities Fund Donated Funds	41,226	42,051 206,873	(825) (206,873)

The general government, City Clerk, City Manager and Finance departmental expenditures, exceeded appropriations by \$333,247 due to decrease in personnel use of non-productive hours used to estimate burden allocation.

The general government, non-departmental expenditures exceeded appropriations by \$4,431,961 because expenditures for billable projects do not typically have budgets.

Culture and leisure, non-departmental expenditures exceeded appropriations by \$363,215 due to unanticipated expenditures by PCOC requiring additional transfers of Transient Occupancy Tax to this component unit.

Underground Utilities Fund expenditures exceeded appropriations due to a minor variance from initial budget estimates.

Donated Funds do not budget for spending of donated funding which was given with certain restrictions. As appropriate opportunities arise, this funding is utilized.

(Balance of page intentionally left blank)

## **General Fund**

# Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended June 30, 2011

	rear Ended buile 50, 2011					
				Variance with	Prior	
	Budget			Final Budget	Year	
	Original	Final	Actual	Positive (Negative)	Actual	
Revenues:						
Taxes	\$ 116,845,801	116,845,801	113,809,641	(3,036,160)	112,030,511	
Licenses and permits	2,660,160	2,660,160	2,471,544	(188,616)	2,640,177	
Intergovernmental revenues	13,075,703	14,146,734	14,570,521	423,787	14,004,673	
Charges for services	33,169,497	33,194,497	32,092,354	(1,102,143)	32,734,949	
Fines and forfeits	6,311,000	6,311,000	6,362,032	51,032	5,135,244	
Investment earnings	21,010,000	21,010,000	22,927,674	1,917,674	24,414,991	
Rental income	1,126,773	1,126,773	1,073,420	(53,353)	1,010,973	
Miscellaneous revenues	2,105,342	2,105,342	2,307,555	202,213	2,441,828	
Total revenues	196,304,276	197,400,307	195,614,741	(1,785,566)	194,413,346	
Expenditures:						
Current:						
General government:						
City Attorney/City Prosecutor	6,195,146	6,195,146	5,791,888	403,258	6,075,579	
City Clerk	2,104,232	2,104,232	2,164,843	(60,611)	1,409,502	
City Council	1,952,332	1,952,332	1,923,958	28,374	1,961,143	
City Manager	2,610,783	2,610,783	2,762,385	(151,602)	2,787,058	
Finance	8,482,734	8,482,734	8,603,768	(121,034)	8,980,605	
Human Resources	2,657,744	2,657,744	2,603,544	54,200	2,676,936	
Non-departmental	2,559,039	10,995,039	15,427,000	(4,431,961)	12,973,374	
Public safety:						
Fire	40,483,104	40,483,104	39,106,917	1,376,187	38,579,680	
Police	58,769,556	59,213,660	58,102,502	1,111,158	59,587,577	
Transportation:						
Public Works and Transportation	23,612,253	24,353,258	23,026,269	1,326,989	22,370,798	
Culture and leisure:						
Human Services, Recreation	0.045.040	0.006.710	2 22 22 22	0.40.4.40	2 22 255	
and Neighborhoods	9,347,240	9,386,710	9,038,597	348,113	9,007,077	
Non-departmental - PCOC	4,382,155	4,382,155	4,745,370	(363,215)	4,281,340	
Community development: Planning and Permitting	8,533,597	8,210,177	8,104,996	105,181	12,761,323	
Training and Tornicong						
Total expenditures	_171,689,915	181,027,074	181,402,037	(374,963)	183,451,992	
Excess (deficiency) of revenues						
over (under) expenditures	24,614,361	16,373,233	14,212,704	(2,160,529)	10,961,354	
over (under) expenditures				(2,100,32)		
Other financing sources (uses):						
Transfers in	18,258,197	26,294,197	26,931,281	637,084	30,055,525	
Transfers out	(49,201,438)	(51,666,438)	(47,756,165)	3,910,273	(48,222,735)	
Total other financing sources (uses)	(30,943,241)	(25,372,241)	(20,824,884)	4,547,357	(18,167,210)	
Change in fund balances	(6,328,880)	(8,999,008)	(6,612,180)	2,386,828	(7,205,856)	
-		, , , ,	,	• •		
Fund balances at beginning of year	53,177,187	53,177,187	53,177,187	<del>-</del>	60,383,043	
Fund balances at end of year	\$ 46,848,307	44,178,179	46,565,007	2,386,828	53,177,187	

(This page intentionally left blank)

SUPPLEMENTARY INFORMATION

# Non-Major Governmental Funds Combining Balance Sheet June 30, 2011

	Special	Debt	Capital		Tot	Totals	
	Revenue Funds	Service Funds	Projects Funds	Permanent Funds	2011	2010	
Assets	Tunus	Tunus		<u>r unus</u>			
<del></del>	e (5.044.660	£1.0 <i>CE.7</i> 0 <i>C</i>	16 906 677	2 112 046	125 020 000	120 150 000	
Cash and investments Accounts receivable	\$ 65,944,669 10,035,358	51,065,796 114,244	16,806,677 503,270	2,112,946 4,010	135,930,088 10,656,882	139,150,888 7,812,504	
Notes receivable	33,238,538	114,244	7,331,498	4,010	40,570,036	36,701,917	
Due from other funds	91,339	-	1,697,184	-	1,788,523	1,403,530	
Prepaids and other assets	3,602	_	2,768	-	6,370	1,403,330	
Advances to other funds	18,493,047	-	11,093,088	-	29,586,135	28,342,166	
Allowance for uncollectible long-term	16,493,047	-	11,093,088	-	29,380,133	28,342,100	
receivables	(26,510,238)	_	(11,372,149)	-	(37,882,387)	(34,830,356)	
Property held for resale	7,438,977	_	3,200,000	_	10,638,977	10,638,977	
Total assets	\$ 108,735,292	51,180,040	29,262,336	2,116,956	191,294,624	189,219,626	
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 2,295,654	_	152,433	463	2,448,550	3,858,275	
Deposits	303,447	-	´-	-	303,447	322,463	
Due to other funds	6,685,330	_	1,388,078	-	8,073,408	5,274,806	
Deferred revenue	4,842,790	_	· · · -	-	4,842,790	3,196,368	
Advances from other funds			5,771,322		5,771,322	5,312,576	
Total liabilities	14,127,221		7,311,833	463	21,439,517	17,964,488	
Fund balances:							
Nonspendable	32,660,324	_	10,252,437	1,473,253	44,386,014	41,455,450	
Restricted	21,549,308	51,180,040	3,800,844	44,012	76,574,204	78,398,349	
Committed	43,280,944	-	10,154,813	599,228	54,034,985	53,031,060	
Unassigned	(2,882,505)		(2,257,591)		(5,140,096)	(1,629,721)	
Total fund balances	94,608,071	51,180,040	21,950,503	2,116,493	169,855,107	171,255,138	
Total liabilities							
and fund balances	\$ 108,735,292	51,180,040	29,262,336	2,116,956	191,294,624	189,219,626	

## Non-Major Governmental Funds

# Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended June 30, 2011

	Special	Debt	Capital			
	Revenue	Service	Projects	Permanent	Tota	als
	Funds	<b>Funds</b>	<u>Funds</u>	Funds	2011	2010
Revenues:						
Taxes	\$ 8,186,113	-	4,819,870	_	13,005,983	13,139,989
Licenses and permits	4,591,945	-	-	-	4,591,945	4,097,095
Intergovernmental revenues	39,829,262	-	-	-	39,829,262	37,431,548
Charges for services	8,543,115	-	161,895	-	8,705,010	8,741,847
Investment earnings	787,425	1,221,964	320,914	25,756	2,356,059	3,451,041
Rental income	2,366,627	-	1,161,224	-	3,527,851	3,676,432
Miscellaneous revenues	5,646,759	-	163,280	-	5,810,039	3,845,415
Contributions	329,317		402,959	875,000	1,607,276	307,847
Total revenues	70,280,563	1,221,964	7,030,142	900,756	79,433,425	74,691,214
Expenditures:						
Current:						
General government	-	26,276	114,168	-	140,444	111,743
Public safety	3,325,194	-	-	-	3,325,194	2,910,849
Transportation	10,868,649	-	-	-	10,868,649	10,666,993
Sanitation	3,782,112	-	-	-	3,782,112	3,697,150
Health	11,027,480	-	-	-	11,027,480	11,049,228
Culture and leisure	11,428,626	-	-	936	11,429,562	11,866,284
Community development	26,173,189	-	5,729,355	-	31,902,544	35,697,831
Capital outlay	-	-	57,902	-	57,902	12,045
Debt service:						
Principal retiremen	295,000	19,301,598	-	-	19,596,598	18,360,074
Interest	52,623	11,697,610	697,614		12,447,847	16,003,644
Total expenditures	66,952,873	31,025,484	6,599,039	936	104,578,332	110,375,841
Excess (deficiency) of revenues						
over (under) expenditures	3,327,690	(29,803,520)	431,103	899,820	_(25,144,907)	(35,684,627)
Other financing sources (uses):						
Transfers in	14,341,033	35,471,096	1,291,242	-	51,103,371	59,440,129
Transfers out	_(11,428,402)	_(8,036,000)	(7,878,158)	(15,935)	(27,358,495)	(43,903,800)
Total other financing						
sources (uses)	2,912,631	27,435,096	(6,586,916)	(15,935)	23,744,876	15,536,329
Change in fund balances	6,240,321	(2,368,424)	(6,155,813)	883,885	(1,400,031)	(20,148,298)
Fund balances at beginning						
of year, as restated	88,367,750	53,548,464	28,106,316	1,232,608	171,255,138	191,403,436
Fund balances at end of year	\$ 94,608,071	51,180,040	21,950,503	2,116,493	169,855,107	171,255,138