

Notes to the Required Supplementary Information

Year Ended June 30, 2013

(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. Supplemental appropriations during the year must be approved by the City Council. 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, 2013:

	Budget	 Actual	Fi	nriance with nal Budget ive/(Negative)
General Fund:				
General government				
Non-departmental	\$ 2,060,797	\$ 6,285,160	\$	(4,224,363)
Culture and leisure				
Non-departmental-PCOC	5,627,000	5,854,461		(227,461)

Notes to the Required Supplementary Information

Year Ended June 30, 2013

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

						riance with nal Budget	
	I	Budget		Actual		Positive/(Negative)	
Special Revenue Funds:							
Human Services Endowment Fund	\$	120,000	\$	1,809,159	\$	(1,689,159)	
Donated Funds		-		315,398		(315,398)	

The general government, non-departmental expenditures exceeded appropriations because expenditures for billable projects do not typically have budgets.

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

On October 29, 2012, the City Council approved a transfer of funds from the Human Services Endowment Fund to the Pasadena Community Foundation, a non-profit, public benefit foundation to allow for better investment returns. A budget for this transaction was not created.

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

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General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended June 30, 2013

Revenues		Budget			Variance with Final Budget	Prior Year
Taxes \$120,622,900 120,622,900 122,014.755 13,918.55 120,688,622 120,628,625 120,628,628 120,628,625 120,628,628,625 120	_	Original	Final	Actual	Positive (Negative)	Actual
Licenses and permits 1,243,763 2,743,763 3,046,516 302,753 2,738,785 Intergovernmental revenues 14,766,108 16,243,615 14,709,095 1,534,520) 14,388,263 Churges for services 23,627,021 30,963,463 32,475,987 1,512,524 29,613,003 Fines and forfeits 6,636,500 6,636,500 7,452,899 816,399 6,796,482 Investment carmings 19,611,595 1,111,595 9,874,106 8,762,511 9,665,891 Rental income 1,524,773 1,524,773 1,602,381 77,608 1,336,611 Miscellaneous revenues 9,770,225 2,533,783 2,644,508 110,725 10,390,704 Total revenues 199,296,885 182,380,392 193,820,247 11,439,855 195,589,261 Expenditures: Current: Cirrent: Ci		ф. 120 (22 000	120 (22 000	100.014.555	1 201 055	120 650 622
Intergovernmental revenues						, ,
Charges for services 23,677,021 30,963,463 32,475,987 1,512,524 29,613,003 Fines and forficits 6,636,500 6,636,500 7,452,899 816,399 6,796,482 Investment earnings 19,611,595 1,111,595 9,874,106 8,762,511 9,665,891 Rental income 1,524,773 1,524,773 1,602,381 77,608 1,336,611 Miscellaneous revenues 9,770,225 2,533,783 2,644,508 110,725 1,039,070 Total revenues 199,296,885 182,380,392 193,820,247 11,439,855 195,589,261 Expenditures: Current: General government: C C C 7,000 1,1439,855 195,589,261 Cury Clerk 2,305,197 2,305,197 1,995,512 309,685 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,646,913 1,6		, ,				
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Rental income						
Rental income 1,524,773 1,524,773 1,602,381 77,608 1,336,611 Miscellaneous revenues 9,770,225 2,533,783 2,644,508 110,725 10,390,704 Total revenues 199,296,885 182,380,392 193,820,247 11,439,855 195,589,261 Expenditures:						
Miscellaneous revenues 9,770,225 2,533,783 2,644,508 110,725 10,390,704 Total revenues 199,296,885 182,380,392 193,820,247 11,439,855 195,589,261 Expenditures: Current: General government: 5,897,780 5,897,780 4,909,552 988,228 5,561,406 City Clerk 2,305,197 2,305,197 1,995,512 309,685 1,646,913 City Council 2,006,812 2,006,812 2,000,419 6,393 2,029,855 City Manager 5,546,378 5,546,378 4,879,177 667,201 4,327,982 Finance 9,297,379 9,297,379 8,518,347 779,032 8,833,011 Human Resources 2,410,638 2,410,638 2,357,668 52,970 2,372,444 Non-departmental 2,000,797 2,260,797 6,285,160 (4,024,363) 6,237,786 Public safety: Fire 38,752,209 38,835,625 38,125,196 710,429 38,705,014 Police						
Total revenues 199.296,885 182,380,392 193,820,247 11,439,855 195,589,261						
Expenditures: Current: General government: City Attorney/City Prosecutor 5,897,780 5,897,780 4,909,552 988,228 5,561,406 City Clerk 2,305,197 2,305,197 1,995,512 309,685 1,646,913 City Council 2,006,812 2,006,812 2,000,419 6,393 2,029,855 City Manager 5,546,378 5,546,378 4,879,177 667,201 4,327,982 Finance 9,297,379 9,297,379 8,118,347 779,032 8,833,011 Human Resources 2,410,638 2,410,638 2,357,668 52,970 2,327,444 Non-departmental 2,060,797 2,260,797 6,285,160 (4,024,363) 6,237,786 Public safety:						
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Ceneral government: City Attorney/City Prosecutor 5,897,780 5,897,780 4,909,552 988,228 5,561,406 City Clerk 2,305,197 2,305,197 1,995,512 309,685 1,646,913 City Council 2,006,812 2,006,812 2,000,419 6,393 2,029,855 City Manager 5,546,378 5,546,378 4,879,177 667,201 4,327,982 Finance 9,297,379 9,297,379 8,518,347 779,032 8,833,011 Human Resources 2,410,638 2,410,638 2,357,668 52,970 2,372,444 Non-departmental 2,060,0797 2,260,797 6,285,160 (4,024,363) 6,237,786 Public safety: Fire 38,752,209 38,835,625 38,125,196 710,429 38,705,014 Police 58,434,645 59,919,272 57,887,197 2,032,075 58,352,983 Transportation: Public Works and Transportation 23,928,046 23,928,046 22,804,610 1,123,436 23,883,432 Culture and leisure: Human Services and Recreation 8,627,754 8,627,754 8,615,826 11,928 9,447,449 Non-departmental - PCOC 5,627,000 5,627,000 5,884,461 (227,461) 5,276,666 Community development: Planning and Permitting 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses) (29,308,084) (11,034,084) (20,338,429) (9,324,345) (17,621,279) Extraordinary gain (loss) -	-					
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Public safety: Fire 38,752,209 38,835,625 38,125,196 710,429 38,705,014 Police 58,434,645 59,919,272 57,887,197 2,032,075 58,352,983 Transportation: Public Works and Transportation 23,928,046 23,928,046 22,804,610 1,123,436 23,883,432 Culture and leisure: Human Services and Recreation 8,627,754 8,627,754 8,615,826 11,928 9,447,449 Non-departmental - PCOC 5,627,000 5,627,000 5,854,461 (227,461) 5,276,660 Community development: Planning and Permitting 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated		, ,	, ,			, ,
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Police 58,434,645 59,919,272 57,887,197 2,032,075 58,352,983 Transportation: Public Works and Transportation 23,928,046 23,928,046 22,804,610 1,123,436 23,883,432 Culture and leisure: Human Services and Recreation 8,627,754 8,627,754 8,615,826 11,928 9,447,449 Non-departmental - PCOC 5,627,000 5,627,000 5,854,461 (227,461) 5,276,660 Community development: Planning and Permitting 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated						
Transportation: Public Works and Transportation 23,928,046 23,928,046 22,804,610 1,123,436 23,883,432 Culture and leisure: Human Services and Recreation 8,627,754 8,627,754 8,615,826 11,928 9,447,449 Non-departmental - PCOC 5,627,000 5,627,000 5,854,461 (227,461) 5,276,660 Community development: Planning and Permitting 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) <td></td> <td>, ,</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td>,</td> <td></td>		, ,	· · · · · · · · · · · · · · · · · · ·		,	
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Culture and leisure: Human Services and Recreation 8,627,754 8,627,754 8,615,826 11,928 9,447,449 Non-departmental - PCOC 5,627,000 5,627,000 5,854,461 (227,461) 5,276,660 Community development: Planning and Permitting 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - - - (364,808) Fund balances at beginning of year,						
Human Services and Recreation Non-departmental - PCOC 8,627,754 8,627,754 8,615,826 11,928 9,447,449 Non-departmental - PCOC 5,627,000 5,627,000 5,854,461 (227,461) 5,276,660 Community development: Planning and Permitting 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - - - -		23,928,046	23,928,046	22,804,610	1,123,436	23,883,432
Non-departmental - PCOC Community development: Planning and Permitting 5,627,000 5,627,000 5,854,461 (227,461) 5,276,660 Community development: Planning and Permitting Total expenditures 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Community development: 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers in 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 59,525,868 - 49,911,540						
Planning and Permitting 7,461,451 7,544,405 6,808,301 736,104 7,063,911 Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): 19,389,837 19,589,837 21,783,098 2,193,261 20,225,884 Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 59,525,868 - 49,911,540		5,627,000	5,627,000	5,854,461	(227,461)	5,276,660
Total expenditures 172,356,086 174,207,083 171,041,426 3,165,657 173,738,846 Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses):						
Excess (deficiency) of revenues over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated	9			6,808,301		7,063,911
over (under) expenditures 26,940,799 8,173,309 22,778,821 14,605,512 21,850,415 Other financing sources (uses): Transfers in Transfers out 19,389,837 (48,697,921) 19,589,837 (30,623,921) 21,783,098 (42,143,527) 2,193,261 (11,517,606) 20,225,884 (30,623,921) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 59,525,868 - 49,911,540	Total expenditures	172,356,086	174,207,083	171,041,426	3,165,657	173,738,846
Other financing sources (uses): Transfers in Transfers out 19,389,837 (48,697,921) 19,589,837 (30,623,921) 21,783,098 (2,193,261) 20,225,884 (2,193	Excess (deficiency) of revenues					
Transfers in Transfers out 19,389,837 (48,697,921) 19,589,837 (30,623,921) 21,783,098 (42,141,527) 2,193,261 (11,517,606) 20,225,884 (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 59,525,868 - 49,911,540	over (under) expenditures	26,940,799	8,173,309	22,778,821	14,605,512	21,850,415
Transfers in Transfers out 19,389,837 (48,697,921) 19,589,837 (30,623,921) 21,783,098 (42,141,527) 2,193,261 (11,517,606) 20,225,884 (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) - - - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 59,525,868 - 49,911,540	Other financing sources (uses):					
Transfers out (48,697,921) (30,623,921) (42,141,527) (11,517,606) (37,847,163) Total other financing sources (uses) (29,308,084) (11,034,084) (20,358,429) (9,324,345) (17,621,279) Extraordinary gain (loss) (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 - 49,911,540	=	19,389,837	19.589.837	21.783.098	2.193.261	20,225,884
Extraordinary gain (loss) - - - - - (364,808) Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 59,525,868 - 49,911,540	Transfers out	, ,	, ,	, ,	, ,	, ,
Change in fund balances (2,367,285) (2,860,775) 2,420,392 5,281,167 3,864,328 Fund balances at beginning of year, as restated 59,525,868 59,525,868 59,525,868 - 49,911,540	Total other financing sources (uses)	(29,308,084)	(11,034,084)	(20,358,429)	(9,324,345)	(17,621,279)
Fund balances at beginning of year, as restated 59,525,868 59,525,868 - 49,911,540	Extraordinary gain (loss)			-		(364,808)
restated 59,525,868 59,525,868 - 49,911,540	Change in fund balances	(2,367,285)	(2,860,775)	2,420,392	5,281,167	3,864,328
		59,525,868	59,525,868	59,525,868	-	49,911,540
		\$ 57,158,583	56,665,093	61,946,260	5,281,167	53,775,868

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SUPPLEMENTARY INFORMATION

CITY OF PASADENA Non-Major Governmental Funds Combining Balance Sheet June 30, 2013

	Special	Debt	Capital	D	Total	ala
	Revenue Funds	Service Funds	Projects Funds	Permanent Funds	2013 Tot	2012
Assets	Tunus	Tunus	Tunus	Tunus	2013	2012
Cash and investments	\$ 68,002,011	40,468,671	17,017,484	2,429,254	127,917,420	100,238,331
Accounts receivable	9,412,610	83,695	39,762	6,821	9,542,888	9,385,136
Notes receivable	55,039,409	-	-	-	55,039,409	51,202,083
Prepaids and other assets	4,638	-	-	-	4,638	3,602
Advances to other funds	-	-	-	-	-	2,196,629
Allowance for uncollectible long-term receivables	(30,314,725)	-	-	-	(30,314,725)	(25,718,765)
Property held for resale	7,171,300	-		<u> </u>	7,171,300	7,171,300
Total assets	\$ 109,315,243	40,552,366	17,057,246	2,436,075	169,360,930	144,478,316
Liabilities and Fund Balances Liabilities:						
Accounts payable and accrued liabilities	\$ 3,388,111	-	84,092	-	3,472,203	3,295,471
Deposits	364,202	-	-	-	364,202	310,089
Due to other funds	2,774,077	-	-	-	2,774,077	3,756,684
Due to other governments	560,771	-	-	-	560,771	560,771
Total liabilities	7,087,161	-	84,092		7,171,253	7,923,015
Deferred inflow of resources:						
Deferred inflow of resources (note 8)	2,298,493				2,298,493	3,932,340
Fund balances:						
Nonspendable	31,895,984	-	-	1,459,638	33,355,622	36,310,885
Restricted	21,249,417	40,552,366	3,040,941	358,289	65,201,013	39,678,226
Committed	46,800,021	-	13,932,213	618,148	61,350,382	57,794,154
Assigned	-	-	-	-	-	-
Unassigned	(15,833)			-	(15,833)	(1,160,304)
Total fund balances	99,929,589	40,552,366	16,973,154	2,436,075	159,891,184	132,622,961
Total liabilities and fund balances	\$ 109,315,243	40,552,366	17,057,246	2,436,075	169,360,930	144,478,316

Non-Major Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance For the Fiscal Year Ended June 30, 2013

	Special Revenue	Debt Service	Capital Projects	Permanent	Tot	als
	Funds	Funds	Funds	Funds	2013	2012
Revenues:						
Taxes	\$ 8,341,519	_	_	_	8,341,519	10,086,231
Licenses and permits	6,149,818	_	-	_	6,149,818	6,786,494
Intergovernmental revenues	41,497,202	_	_	_	41,497,202	43,226,728
Charges for services	9,052,571	_	390,085	_	9,442,656	9,288,083
Fines and forfeitures	-	_	-	_	-	-
Investment earnings	470,107	561,209	117,488	17,875	1,166,679	1,274,766
Rental income	2,752,964	-	-	-	2,752,964	3,125,759
Miscellaneous revenues	3,497,372	_	30,150	-	3,527,522	3,226,543
Contributions	1,022	_	1,034,739	_	1,035,761	4,746,266
Total revenues	71,762,575	561,209	1,572,462	17,875	73,914,121	81,760,870
Expenditures: Current:						
General government	_	26,058	5,301	-	31,359	15,333
Public safety	3,667,540	-	-	-	3,667,540	3,206,700
Transportation	11,614,772	-	-	-	11,614,772	11,391,562
Sanitation	3,743,615	-	-	-	3,743,615	3,516,602
Health	13,479,818	-	-	-	13,479,818	10,899,113
Culture and leisure	13,762,385	-	-	7,579	13,769,964	12,471,208
Community development	25,639,253	-	-	-	25,639,253	30,271,017
Capital outlay	-	-	94,245	-	94,245	170,747
Debt service:						
Principal retirement	335,000	20,079,902	-	-	20,414,902	9,570,740
Interest	24,711	10,758,135			10,782,846	8,436,798
Total expenditures	72,267,094	30,864,095	99,546	7,579	103,238,314	89,949,820
Excess (deficiency) of revenues						
over (under) expenditures	(504,519)	(30,302,886)	1,472,916	10,296	(29,324,193)	(8,188,950)
Other financing sources (uses):						
Issuance of long-term debt	-	840,829	-	-	840,829	-
Transfers in	17,902,886	23,624,364	50,000	-	41,577,250	36,690,767
Transfers out	(17,262,194)	(3,098,680)	(2,087,900)	(25,668)	(22,474,442)	(22,803,863)
Total other financing sources (uses)	640,692	21,366,513	(2,037,900)	(25,668)	19,943,637	13,886,904
Extraordinary gain (loss)		-	(2,196,629)		(2,196,629)	60,981,966
Change in fund balances	136,173	(8,936,373)	(2,761,613)	(15,372)	(11,577,185)	66,679,920
Fund balances at beginning, as restated	99,793,416	49,488,739	19,734,767	2,451,447	171,468,369	65,943,041
Fund balances at end of year	\$ 99,929,589	40,552,366	16,973,154	2,436,075	159,891,184	132,622,961

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