

EXHIBIT 1
Budgetary Comparison Statement in a Statement of
Revenues, Expenditures, and Changes in Fund Balances Format
(Adapted from GASB Statement 34, Exhibit G-4)

Sample City Statement of Revenues, Expenditures, and Changes in
Fund Balance—Budget and Actual General Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual Amounts
	Original	Final	Budgetary Basis
REVENUES			
Property taxes	\$52,017,833	\$51,853,018	\$51,173,436
Other taxes—franchise and public service	12,841,209	12,836,024	13,025,392
Fees and fines	718,800	718,800	606,946
Licenses and permits	2,126,600	2,126,600	2,287,794
Intergovernmental	6,905,898	6,571,360	6,119,938
Charges for services	12,392,972	11,202,150	11,374,460
Interest	1,015,945	550,000	552,325
Miscellaneous	3,024,292	1,220,991	881,874
Total revenues	<u>91,043,549</u>	<u>87,078,943</u>	<u>86,022,165</u>
EXPENDITURES			
Current:			
General government (including contingencies and misc.)	11,837,534	9,468,155	8,621,500
Public safety	33,050,966	33,983,706	33,799,709
Public works	5,215,630	5,025,848	4,993,187
Engineering services	1,296,275	1,296,990	1,296,990
Health and sanitation	5,756,250	6,174,653	6,174,653
Cemetery	724,500	724,500	706,305
Culture and recreation	11,059,140	11,368,070	11,289,146
Education—payment to school district	22,000,000	22,000,000	21,893,273
Total expenditures	<u>90,940,295</u>	<u>90,041,922</u>	<u>88,774,763</u>
Excess (deficiency) of revenues over expenditures	<u>103,254</u>	<u>(2,962,979)</u>	<u>(2,752,598)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	939,525	130,000	129,323
Transfers out	(2,970,256)	(2,163,759)	(2,163,759)
Total other financing sources and uses	<u>(2,030,731)</u>	<u>(2,033,759)</u>	<u>(2,034,436)</u>
SPECIAL ITEM			
Proceeds from sale of park land	<u>1,355,250</u>	<u>3,500,000</u>	<u>3,476,488</u>
Net change in fund balance	(572,227)	(1,496,738)	(1,310,546)
Fund balances—beginning	<u>3,528,750</u>	<u>2,742,799</u>	<u>2,742,799</u>
Fund balances—ending	<u>\$2,956,523</u>	<u>\$1,246,061</u>	<u>\$1,432,253</u>