

INDEX TO ILLUSTRATIVE
REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY INFORMATION

Budgetary Comparison Schedule- General Fund

Budgetary Comparison Schedule- Specific Purpose Tax

Budgetary Comparison Schedule- Wyoming Territorial Prison
Debt Service Fund

Notes to Required Supplementary Information – Budgetary Comparisons

CITY OF LARAMIE, WYOMING

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

For the Year Ended June 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes and special assessments	\$ 2,481,250	\$ 2,481,250	\$ 2,902,393	\$ 421,143
Licenses and permits	94,100	94,100	102,389	8,289
Intergovernmental	16,361,700	16,408,700	17,308,800	900,100
Charges for services	1,330,559	1,330,559	1,541,310	210,751
Fines and forfeitures	697,000	697,000	769,563	72,563
Investment income	100,000	100,000	915,413	815,413
Miscellaneous	74,440	74,440	95,259	20,819
Total revenues	<u>21,139,049</u>	<u>21,186,049</u>	<u>23,635,127</u>	<u>2,449,078</u>
EXPENDITURES:				
General government				
Executive- City Manager	443,401	443,401	423,060	20,341
Administrative services (Finance, Utility Billing, Human Resources)	1,472,924	1,472,924	1,288,906	184,018
Judicial	352,259	352,259	252,842	99,417
Legal	191,489	208,309	208,303	6
Other general government	1,881,825	1,889,825	1,535,117	354,708
Public safety				
Police	5,972,991	6,023,991	5,812,000	211,991
Fire	5,168,863	5,172,863	4,442,979	729,884
Engineering and code administration	1,425,308	1,475,308	1,092,411	382,897
Health and welfare				
Animal control	324,103	324,103	287,362	36,741
Mosquito control	224,631	244,409	236,200	8,209
Highways and streets	2,550,658	2,550,658	1,741,642	809,016
Culture and recreation				
Parks	748,329	873,368	873,344	24
Recreation	742,559	770,803	704,874	65,929
Cemetery	189,308	189,308	139,205	50,103
Total expenditures	<u>21,688,648</u>	<u>21,991,529</u>	<u>19,038,245</u>	<u>2,953,284</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(549,599)</u>	<u>(805,480)</u>	<u>4,596,882</u>	<u>5,402,362</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers (out)	(309,126)	(1,242,849)	(1,242,849)	-
Operating transfers in	<u>365,640</u>	<u>365,640</u>	<u>365,640</u>	-
Total other financing sources (uses)	<u>56,514</u>	<u>(877,209)</u>	<u>(877,209)</u>	-

(Continued)

CITY OF LARAMIE, WYOMING

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

For the Year Ended June 30, 2006

(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(493,085)	(1,682,689)	3,719,673	5,402,362
Fund balance at beginning of year	<u>9,040,699</u>	<u>9,040,699</u>	<u>9,040,699</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,547,614</u>	<u>\$ 7,358,010</u>	<u>\$ 12,760,372</u>	<u>\$ 5,402,362</u>

Explanation of differences between budgetary revenue and expenditures and GAAP revenue and expenditures.

Revenue:

Actual total revenue budgetary basis	\$ 23,635,127
Differences- Budget to GAAP	
Property tax accrual difference	72,407
Other receivables difference	<u>(3)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance- governmental funds	<u>\$ 23,707,531</u>

Expenditures:

Actual total expenditures budgetary basis	\$ 19,038,245
Differences- Budget to GAAP	
inventory difference	<u>(572)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance- governmental funds	<u>\$ 19,037,673</u>

CITY OF LARAMIE, WYOMING

**BUDGETARY COMPARISON SCHEDULE
SPECIFIC PURPOSE TAX FUND**

For the Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 11,990,000	\$ 11,990,000	\$ 6,858,069	\$ (5,131,931)
Investment income	-	-	333,497	333,497
Total revenues	<u>11,990,000</u>	<u>11,990,000</u>	<u>7,191,566</u>	<u>(4,798,434)</u>
EXPENDITURES:				
Capital outlay	11,990,000	11,990,000	7,388,812	4,601,188
Debt service				
Principal	-	-	1,807,591	(1,807,591)
Interest	-	-	587,177	(587,177)
Total expenditures	<u>11,990,000</u>	<u>11,990,000</u>	<u>9,783,580</u>	<u>2,206,420</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(2,592,014)	(2,592,014)
Fund balance at beginning of year	<u>10,367,548</u>	<u>10,367,548</u>	<u>10,367,548</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,367,548</u>	<u>\$ 10,367,548</u>	<u>\$ 7,775,534</u>	<u>\$ (2,592,014)</u>

CITY OF LARAMIE, WYOMING

BUDGETARY COMPARISON SCHEDULE
WYOMING TERRITORIAL PRISON DEBT SERVICE FUND
 For the Year Ended June 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Investment income	\$ -	\$ -	\$ (346,000)	\$ (346,000)
Total revenues	-	-	(346,000)	(346,000)
EXPENDITURES:				
General government	-	-	-	-
Total expenditures	-	-	-	-
(Deficiency) of revenues (under) expenditures	-	-	(346,000)	(346,000)
Fund balance at beginning of year	6,849,000	6,849,000	6,849,000	-
Fund balance at end of year	<u>\$ 6,849,000</u>	<u>\$ 6,849,000</u>	<u>\$ 6,503,000</u>	<u>\$ (346,000)</u>

CITY OF LARAMIE, WYOMING

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
- BUDGETARY COMPARISONS**

June 30, 2006

A. Budgetary Basis

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds except the capital project funds, which are approved on a "life of the project basis", and the permanent fund, which is not budgeted. Since all accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of the resultant timing differences has been provided on page 77. All annual appropriations lapse at year end.

B. Budgetary Information

The appropriated budget is prepared by fund, function, and department. The government's department heads, with the manager's approval, may make transfers of appropriations within a department or division. Transfers of appropriations between departments and/or divisions require approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The council made one supplementary budgetary appropriation during the year.

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2006, there were no instances of excess of expenditures over appropriations.