

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Non-business licenses and permits	<u>\$ 6,514,279</u>	<u>\$ 5,304,918</u>	<u>\$ (1,209,361)</u>
Intergovernmental revenues			
Federal grants	<u>-</u>	<u>143,429</u>	<u>143,429</u>
Charges for services			
General government	64,218	92,530	28,312
Law, safety and justice	-	3,360	3,360
Physical environment	-	150,227	150,227
Economic environment	19,604,090	19,911,259	307,169
Interfund/department charges for services	<u>2,802,924</u>	<u>490,621</u>	<u>(2,312,303)</u>
Total charges for services	<u>22,471,232</u>	<u>20,647,997</u>	<u>(1,823,235)</u>
Fines and forfeits	-	159,018	159,018
Interest earnings	270,000	533,176	263,176
Miscellaneous revenues	-	549,848	549,848
Transfers in	<u>2,948,132</u>	<u>3,414,363</u>	<u>466,231</u>
TOTAL REVENUES	<u>32,203,643</u>	<u>30,752,749</u>	<u>(1,450,894)</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		1,015,721	
Contract services and other charges		2,178	
Interfund payments for services		68,710	
Total law, safety and justice	<u>1,524,723</u>	<u>1,086,609</u>	<u>438,114</u>
Economic environment			
Personal services		18,959,849	
Supplies		279,914	
Contract services and other charges		1,151,607	
Interfund payments for services		4,461,305	
Total economic environment	<u>28,008,971</u>	<u>24,852,675</u>	<u>3,156,296</u>
Capital outlay			
Capitalized expenditures	366,053	136,918	229,135
Transfers out	<u>153,008</u>	<u>32,516</u>	<u>120,492</u>
TOTAL EXPENDITURES	<u>30,052,755</u>	<u>26,108,718</u>	<u>3,944,037</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 2,150,888</u>	4,644,031	<u>\$ 2,493,143</u>
Adjustment from budgetary basis to GAAP basis		(77,959) ^(a)	
Excess of revenues over expenditures		4,566,072	
Fund balance - January 1, 2003		2,277,628	
Fund balance - December 31, 2003		<u>\$ 6,843,700</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, on a GAAP basis	\$ (178,412)
Encumbrances, not included in GAAP basis expenditures	100,453
Adjustment from budgetary basis to GAAP basis	<u>\$ (77,959)</u>