

APPENDIX B - Comparative Operating Statements -

General Fund

Years Ended June 30, 1986 - 1991

Description	1986	1987	1988	1989	1990	1991
REVENUES						
Property taxes	4,057,011	3,704,474	4,018,614	5,081,015	5,086,412	5,027,084
State shared revenues	1,516,115	1,650,515	1,697,089	1,986,769	2,225,463	2,132,540
Federal Revenue Sharing	411,961	74,624				
Charges for services	4,114	10,995	3,589	32,858	57,029	58,422
Licenses and permits	120,989	118,361	249,565	117,009	144,336	83,411
Fines and forfeits	158,212	182,403	173,812	310,795	377,254	276,510
Interest and rents	132,126	92,942	39,730	141,327	154,816	132,900
Other	450,695	445,774	168,182	271,383	150,792	497,949
TOTAL	6,851,223	6,280,088	6,350,581	7,941,156	8,196,102	8,208,816
EXPENDITURES						
Legislative	99,481	128,130	103,932	93,190	69,158	70,516
Judicial	174,462	179,286	192,182	175,540	227,932	237,043
General government	2,284,551	4,023,380	3,142,340	2,702,973	2,404,320	2,594,361
Public safety:						
Pension	1,194,478	1,013,969	1,247,594	995,157	1,098,986	1,100,000
Other	2,500,370	2,273,841	2,580,035	2,926,887	3,260,475	3,175,088
Public works	1,558,188	1,307,575	1,146,343	789,831	413,405	581,990
Health	34,385	15,363	880			
Recreational	257,045	117,958	11,721	10,949	29,125	16,506
Debt service:						
Principal	44,909	44,020				100,000
Interest	54,404	19,811	175,539	191,780	228,252	155,548
TOTAL	8,202,273	9,123,333	8,600,566	7,886,307	7,731,653	8,031,052
OPERATING INCOME	(1,351,050)	(2,843,245)	(2,249,985)	54,849	464,449	177,764
Other Sources / (Uses)						
Transfers In / (Out)						
Water and Sewer		1,600,000	1,300,000	1,550,000		
Other				22,496	559	(125,000)
Pension deferral					844,000	
Bond / note proceeds	2,648,051	1,000,000				
	2,648,051	2,600,000	1,300,000	1,572,496	844,559	(125,000)
	1,297,001	(243,245)	(949,985)	1,627,345	1,309,008	52,764
Equity (deficit) at the beginning of year	(3,270,903)	(1,973,902)	(2,217,147)	(2,872,704)	(1,245,359)	95,707
Residual equity transfer in			294,428		32,058	
Equity (deficit) at end of year	(1,973,902)	(2,217,147)	(2,872,704)	(1,245,359)	95,707	148,471

See notes to Appendix B.

APPENDIX B - Comparative
Operating Statements -
Years Ended June 30, 1986 - 1991

**Combined Major
and Local Streets**

Description	1986	1987	1988	1989	1990	1991
OPERATING REVENUES						
State shared revenues	396,979	367,875	388,799	401,059	412,520	364,302
Interest	3,158	7,135		24,906	9,015	15,395
TOTAL	400,137	375,010	388,799	425,965	421,535	379,697
OPERATING EXPENSES						
Public works	89,341	66,952	50,802	155,865	744,216	60,739
OPERATING INCOME	310,796	308,058	337,997	270,100	(322,681)	318,958
Other Financing Uses - operating transfers out	(151,745)	(88,038)	(347,099)	(114,071)	(129,017)	(308,951)
	159,051	220,020	(9,102)	156,029	(451,698)	10,007
Equity at the beginning of year	163,042	322,093	542,113	533,011	689,040	237,342
Equity at end of year	322,093	542,113	533,011	689,040	237,342	247,349

See notes to Appendix B.

APPENDIX B - Comparative
Operating Statements -
Years Ended June 30, 1986 - 1991

Water and Sewer Fund

Description	1986	1987	1988	1989	1990	1991
OPERATING REVENUES						
Charges for services	1,922,680	2,822,363	3,064,313	3,074,105	3,013,118	3,239,468
Other	4,780	1,471			5,661	40,177
TOTAL	1,927,460	2,823,834	3,064,313	3,074,105	3,018,779	3,279,645
OPERATING EXPENSES						
Water and sewer cost	1,315,130	1,149,444	1,386,500	1,243,841	1,217,184	1,430,112
Salaries, wages and fringe benefits	368,764	398,386	218,834	7,595	48,483	44,856
Contractor Supplies, maintenance and utilities	62,402	48,417	70,244	410,349	569,395	564,874
Depreciation	114,817	104,575	119,946	134,338	133,473	134,384
Other operations	70,247	38,251	39,715	7,260	225	
TOTAL	1,931,360	1,739,073	1,835,239	1,803,383	1,968,760	2,174,226
OPERATING INCOME / (LOSS)	(3,900)	1,084,761	1,229,074	1,270,722	1,050,019	1,105,419
NONOPERATING INCOME / (EXPENSE)						
Interest income	26,203	25,241	23,008	19,337	13,905	11,951
Interest expense	(117,233)	(53,241)	(49,501)	(38,645)	(36,645)	(27,770)
Property taxes		90,134	110,559	114,749	139,980	141,117
Sale of fixed assets				296,452		
Forgiveness of debt		467,196				
	(91,030)	529,330	84,066	391,893	117,240	125,298
Net Income (Loss) Before Other Financing Uses	(94,930)	1,614,091	1,313,140	1,662,615	1,167,259	1,230,717
Transfers In / (Out)		(1,600,000)	(1,300,000)	(1,550,000)		
Net Income / (Loss)	(94,930)	14,091	13,140	112,615	1,167,259	1,230,717
Equity at the beginning of year	139,341	44,411	58,502	71,642	184,257	1,351,516
Equity at end of year	44,411	58,502	71,642	184,257	1,351,516	2,582,233

See notes to Appendix B.

APPENDIX B - Comparative
Operating Statements -
Years Ended June 30, 1986 - 1991

Police and Fire Pension Plan

Description	1986	1987	1988	1989	1990	1991
OPERATING REVENUES						
Contributions:						
Employer	1,194,478	1,013,969	1,247,594	995,157	254,986	1,100,000
Employees	155,131	93,684	41,003	18,009		
Investment income	303,093	665,449	361,253	398,674	400,888	501,332
Gain (loss) on sale of investments			(201,256)	59,614	(93,126)	18,662
Other					218,553	
TOTAL	1,652,702	1,773,102	1,448,594	1,471,454	781,301	1,619,994
OPERATING EXPENSES						
Benefit payments	612,327	883,775	1,057,970	1,150,073	1,144,881	1,185,839
Refunds				166,573	250,971	
Other	36,151	41,819	85,031	65,336	106,641	57,465
TOTAL	648,478	925,594	1,143,001	1,381,982	1,502,493	1,243,304
OPERATING INCOME	1,004,224	847,508	305,593	89,472	(721,192)	376,690
OTHER FINANCING SOURCES						
Bond proceeds	1,069,429					
	2,073,653	847,508	305,593	89,472	(721,192)	376,690
Equity at the beginning of year	2,668,443	4,742,096	5,589,604	5,895,197	5,984,669	5,263,477
Equity at end of year	4,742,096	5,589,604	5,895,197	5,984,669	5,263,477	5,640,167

See notes to Appendix B.