

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 2000
(in thousands)

	GOVERNMENTAL FUND TYPES				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Taxes	\$ 158,750	\$ 18,368	\$ 37,214		\$ 214,332
Special assessments			703		703
Licenses and permits	1,449	3,092			4,541
Intergovernmental	103,828	125,412	4	\$ 11,981	241,225
Charges for services	15,927	8,198		3,183	27,308
Fines and forfeits	3,466	779			4,245
Interest	4,197	3,050	1,454	2,683	11,384
Miscellaneous	3,227	4,868	4	1,353	9,452
Total revenues	<u>290,844</u>	<u>163,767</u>	<u>39,379</u>	<u>19,200</u>	<u>513,190</u>
Expenditures:					
Current:					
General government	92,397	17,625			110,022
Public safety	72,399	37,416			109,815
Highways and streets		25,689			25,689
Health	554	22,025			22,579
Welfare	69,368				69,368
Culture and recreation	10,159	10,104			20,263
Education and economic opportunity	4,217	28,918			33,135
Capital projects				89,215	89,215
Debt service - principal	2,618	59	34,803		37,480
- interest	1,844	15	12,122		13,981
- miscellaneous	7	9	67		83
Total expenditures	<u>253,563</u>	<u>141,860</u>	<u>46,992</u>	<u>89,215</u>	<u>531,630</u>
Excess of revenues over (under) expenditures	<u>37,281</u>	<u>21,907</u>	<u>(7,613)</u>	<u>(70,015)</u>	<u>(18,440)</u>
Other financing sources (uses):					
Proceeds of long-term debt	369			53,760	54,129
Operating transfers in	2,974	10,962	7,086	12,062	33,084
Operating transfers (out)	(22,086)	(21,707)		(2,425)	(46,218)
Total other financing sources (uses)	<u>(18,743)</u>	<u>(10,745)</u>	<u>7,086</u>	<u>63,397</u>	<u>40,995</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>18,538</u>	<u>11,162</u>	<u>(527)</u>	<u>(6,618)</u>	<u>22,555</u>
Fund balances at beginning of year, as restated	8,509	31,247	8,155	34,580	82,491
Change in reserve for inventory		166			166
Change in reserve for prepaid		(6)			(6)
Residual equity transfers in	6,025	1,003			7,028
Residual equity transfers (out)	<u>(6,505)</u>	<u>(2)</u>	<u>(1)</u>	<u>(172)</u>	<u>(6,680)</u>
Fund balances at end of year	<u>\$ 26,567</u>	<u>\$ 43,570</u>	<u>\$ 7,627</u>	<u>\$ 27,790</u>	<u>\$ 105,554</u>

See Notes to Financial Statements