

**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGETARY BASIS - BUDGET AND ACTUAL**

FISCAL YEAR ENDED JUNE 30, 2002

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget	Budgetary Amounts	Positive (Negative)
<b>REVENUES:</b>				
Real estate and personal property taxes, net of tax refunds.....	\$ 28,122,278	\$ 28,122,278	\$ 28,437,850	\$ 315,572
Motor vehicle and other excise taxes.....	1,930,000	1,930,000	2,154,429	224,429
Sewer charges.....	120,000	120,000	175,866	55,866
Trash disposal.....	350,000	350,000	371,836	21,836
Intergovernmental.....	4,902,617	4,902,617	4,971,503	68,886
Departmental and other.....	2,620,000	2,620,000	2,851,964	231,964
Investment income.....	500,000	500,000	305,021	(194,979)
<b>TOTAL REVENUES.....</b>	<b>38,544,895</b>	<b>38,544,895</b>	<b>39,268,469</b>	<b>723,574</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	2,412,171	2,337,431	1,832,873	504,558
Public safety.....	4,727,163	4,796,595	4,795,958	637
Education.....	22,044,404	22,044,404	21,859,844	184,560
Public works.....	4,070,214	4,110,033	3,184,573	925,460
Human services.....	317,770	318,521	258,457	60,064
Culture and recreation.....	1,541,539	1,576,783	1,386,876	189,907
Pension benefits.....	1,048,748	1,049,193	1,047,329	1,864
Property and liability insurance.....	267,232	267,685	259,633	8,052
Employee benefits.....	2,855,000	2,855,000	2,821,793	33,207
State and county charges.....	394,204	394,204	398,380	(4,176)
Debt service:				
Principal.....	1,253,717	1,253,717	1,253,478	239
Interest.....	471,287	471,287	424,701	46,586
<b>TOTAL EXPENDITURES.....</b>	<b>41,403,449</b>	<b>41,474,853</b>	<b>39,523,895</b>	<b>1,950,958</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....</b>	<b>(2,858,554)</b>	<b>(2,929,958)</b>	<b>(255,426)</b>	<b>2,674,532</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Premium from issuance of bonds.....			189,781	189,781
Operating transfers in.....	535,000	535,000	591,308	56,308
Operating transfers out.....	(78,600)	(78,600)	(78,600)	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>456,400</b>	<b>456,400</b>	<b>702,489</b>	<b>246,089</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(2,402,154)</b>	<b>(2,473,558)</b>	<b>447,063</b>	<b>2,920,621</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>5,537,458</b>	<b>5,537,458</b>	<b>5,537,458</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ 3,135,304</b>	<b>\$ 3,063,900</b>	<b>\$ 5,984,521</b>	<b>\$ 2,920,621</b>

See notes to general purpose financial statements.