

Changes in Net Assets

Last Six Fiscal Years <sup>(1)</sup>

(accrual basis of accounting)

	Fiscal Year					
	2002	2003	2004	2005 <sup>(3)</sup>	2006	2007
<b>Expenses</b>						
Governmental activities:						
General government administration	\$ 9,512,003	10,137,986	10,712,124	11,897,058	12,118,463	13,312,730
Judicial administration	2,728,140	2,952,076	3,057,632	3,663,672	3,978,959	3,930,945
Public safety	24,171,887	27,672,227	29,003,658	33,111,907	35,956,589	39,333,719
Public works	7,044,919	7,776,824	9,254,986	11,304,517	9,570,693	8,741,705
Human services	15,115,552	15,041,790	17,441,669	18,840,933	19,849,312	21,269,844
Parks, recreation and cultural	3,966,506	4,451,009	4,649,850	4,894,299	5,260,603	4,732,962
Community development	4,966,385	4,442,153	4,289,916	4,582,344	4,878,481	5,306,364
Education	63,752,188	66,451,732	73,124,850	78,974,707	83,003,947	81,203,331
Interest on long-term debt	761,641	694,615	590,519	462,760	314,867	627,078
Total governmental activities expenses	132,019,221	139,620,412	152,125,204	167,732,197	174,931,914	178,458,678
Business-type activities:						
Public utilities	14,975,753	16,415,587	17,142,203	20,491,371	21,848,595	22,688,647
Airport <sup>(2)</sup>	-	-	-	-	-	465,203
Total business-type activities expenses	14,975,753	16,415,587	17,142,203	20,491,371	21,848,595	23,153,850
<b>Total expenses, primary government</b>	<b>\$ 146,994,974</b>	<b>156,035,999</b>	<b>169,267,407</b>	<b>188,223,568</b>	<b>196,780,509</b>	<b>201,612,528</b>
<b>Program Revenues</b>						
Governmental activities:						
Charges for services:						
General governmental administration	\$ 1,588,567	1,597,896	1,826,275	2,391,346	2,489,994	2,313,953
Judicial administration	716,954	970,867	1,220,044	1,329,836	1,415,939	1,420,359
Public safety	1,284,663	1,246,926	1,359,546	2,079,389	3,375,762	2,954,680
Public works	340,635	404,414	556,516	674,414	695,494	899,047
Human services	2,182,424	2,365,348	2,947,057	2,889,334	3,493,429	3,550,827
Parks, recreation and cultural	184,772	248,158	269,206	302,452	401,075	547,094
Community development	1,246,849	1,258,422	1,631,596	2,509,039	2,825,277	2,147,341
Operating grants and contributions	12,693,308	11,880,071	15,127,498	14,390,381	14,310,471	15,408,252
Capital grants and contributions	6,761,367	2,649,711	4,819,588	7,417,338	7,205,048	5,902,858
Total governmental activities program revenues	26,999,539	22,621,813	29,757,326	33,983,529	36,212,489	35,144,411
Business-type activities:						
Charges for services:						
Public utilities	13,907,861	14,509,559	14,920,100	15,463,650	19,226,205	19,584,259
Airport <sup>(2)</sup>	-	-	-	-	-	33,861
Operating grants and contributions	1,350,759	589,689	471,777	451,600	75,300	-
Capital grants and contributions	9,994,220	9,793,850	7,824,732	8,901,655	8,495,258	10,776,808
Total business-type activities program revenues	25,252,840	24,893,098	23,216,609	24,816,905	27,796,763	30,394,928
<b>Total program revenues, primary government</b>	<b>\$ 52,252,379</b>	<b>47,514,911</b>	<b>52,973,935</b>	<b>58,800,434</b>	<b>64,009,252</b>	<b>65,539,339</b>
<b>Net (Expense) Revenue</b>						
Governmental activities	\$ (105,019,682)	(116,998,599)	(122,367,878)	(133,748,668)	(138,719,425)	(143,314,267)
Business-type activities	10,277,087	8,477,511	6,074,406	4,325,534	5,948,168	7,241,078
<b>Total net expense, primary government</b>	<b>\$ (94,742,595)</b>	<b>(108,521,088)</b>	<b>(116,293,472)</b>	<b>(129,423,134)</b>	<b>(132,771,257)</b>	<b>(136,073,189)</b>

(continued)

Changes in Net Assets

Last Six Fiscal Years <sup>(1)</sup>

(accrual basis of accounting)

	Fiscal Year					
	2002	2003	2004	2005 <sup>(3)</sup>	2006	2007
<b>General Revenues and Other Changes in Net Assets</b>						
Governmental activities:						
Taxes:						
Property taxes	\$ 74,035,801	79,361,213	86,761,263	94,939,793	104,905,885	117,152,314
Sales taxes	11,657,146	10,315,156	12,354,866	14,361,323	16,235,682	17,352,664
Utility taxes	3,702,675	3,924,184	4,224,798	4,418,593	4,403,173	5,358,588
Motor vehicle licenses <sup>(4)</sup>	2,120,418	2,197,812	2,291,651	2,359,824	2,437,925	-
Recordation taxes	1,730,231	1,679,648	2,054,751	2,313,113	2,741,419	2,863,512
Other	2,134,144	2,002,815	2,133,494	2,022,926	2,371,936	2,378,024
Noncategorical State aid	13,073,783	13,524,847	14,289,391	14,066,416	15,674,963	14,895,053
Grants and contributions not restricted to specific programs	407,716	1,248,522	835,610	693,279	1,144,348	849,714
Unrestricted investment earnings	638,762	605,143	140,128	411,689	1,427,007	1,790,177
Gain (loss) on sale of capital assets	35,116	(268,063)	18,668	-	3,952	-
Transfers	-	-	-	-	-	(619,072)
Total general revenues and other changes in net assets, governmental activities	109,535,792	114,591,277	125,104,620	135,586,956	151,346,290	162,020,974
Business-type activities:						
Public utilities - unrestricted investment earnings	634,665	449,062	31,330	560,981	588,383	1,015,229
Transfers - Airport fund	-	-	-	-	-	619,072
Total general revenues and other changes in net assets, business-type activities	634,665	449,062	31,330	560,981	588,383	1,634,301
<b>Total general revenues and other changes in net assets, primary government</b>	<b>\$ 110,170,457</b>	<b>115,040,339</b>	<b>125,135,950</b>	<b>136,147,937</b>	<b>151,934,673</b>	<b>163,655,275</b>
<b>Change in Net Assets</b>						
Governmental activities	\$ 4,516,110	(2,407,322)	2,736,742	1,838,288	12,626,865	18,706,707
Business-type activities	10,911,752	8,926,573	6,105,736	4,886,515	6,536,551	8,875,379
<b>Total change in net assets, primary government</b>	<b>\$ 15,427,862</b>	<b>6,519,251</b>	<b>8,842,478</b>	<b>6,724,803</b>	<b>19,163,416</b>	<b>27,582,086</b>

Notes: (1) The County began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2002.

(2) The County began to report its airport activities in a nonmajor airport fund beginning in fiscal year 2007.

(3) Beginning in fiscal year 2005, the School Improvements Fund was included as a major fund of the primary government.

(4) Motor vehicle license decal fees were eliminated in fiscal year 2007, corresponding with a change in assessed values from loan to trade value.