

Changes in Net Assets  
 Last Eight Fiscal Years <sup>(1)</sup>  
 (accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005 <sup>(3)</sup>	2006	2007	2008	2009
<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	14,671,166	14,093,119
Judicial administration	2,728,140	2,952,076	3,057,632	3,663,672	3,978,959	3,930,945	4,385,408	4,785,034
Public safety	24,171,887	27,672,227	29,003,658	33,111,907	35,956,589	39,333,719	43,545,081	46,110,980
Public works	7,044,919	7,776,824	9,254,986	11,304,517	9,570,693	8,741,705	12,431,287	16,093,111
Human services	15,115,552	15,041,790	17,441,669	18,840,933	19,849,312	21,269,844	23,096,023	24,258,087
Parks, recreation and cultural	3,966,506	4,451,009	4,649,850	4,894,299	5,260,603	4,732,962	6,413,393	8,453,137
Community development	4,966,385	4,442,153	4,289,916	4,582,344	4,878,481	5,306,364	5,593,695	5,969,406
Education	63,752,188	66,451,732	73,124,850	78,974,707	83,003,947	81,203,331	100,925,769	92,993,766
Interest on long-term debt	761,641	694,615	590,519	462,760	314,867	627,078	503,177	772,402
Total governmental activities expenses	132,019,221	139,620,412	152,125,204	167,732,197	174,931,914	178,458,678	211,564,999	213,529,042
Business-type activities:								
Public utilities	14,975,753	16,415,587	17,142,203	20,491,371	21,848,595	22,688,647	23,823,738	25,318,192
Airport <sup>(2)</sup>	-	-	-	-	-	465,203	626,257	1,434,208
Total business-type activities expenses	14,975,753	16,415,587	17,142,203	20,491,371	21,848,595	23,153,850	24,449,995	26,752,400
<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>236,014,994</b>	<b>240,281,442</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	1,614,956	1,664,898
Judicial administration	716,954	970,867	1,220,044	1,329,836	1,415,939	1,420,359	1,340,222	1,380,219
Public safety	1,284,663	1,246,926	1,359,546	2,079,389	3,375,762	2,954,680	3,716,157	3,274,434
Public works	340,635	404,414	556,516	674,414	695,494	899,047	1,232,908	1,226,498
Human services	2,182,424	2,365,348	2,947,057	2,889,334	3,493,429	3,550,827	3,283,721	3,778,613
Parks, recreation and cultural	184,772	248,158	269,206	302,452	401,075	547,094	553,811	531,639
Community development	1,246,849	1,258,422	1,631,596	2,509,039	2,825,277	2,147,341	1,028,076	888,838
Operating grants and contributions	12,693,308	11,880,071	15,127,498	14,390,381	14,310,471	15,408,252	16,589,245	16,736,272
Capital grants and contributions	6,761,367	2,649,711	4,819,588	7,417,338	7,205,048	5,902,858	9,696,499	7,814,843
Total governmental activities program revenues	26,999,539	22,621,813	29,757,326	33,983,529	36,212,489	35,144,411	39,055,595	37,296,254
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	21,328,133	21,237,074
Airport <sup>(2)</sup>	-	-	-	-	-	33,861	46,658	109,168
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	20,831,594	9,781,068
Total business-type activities program revenues	25,252,840	24,893,098	23,216,609	24,816,905	27,796,763	30,394,928	42,206,385	31,127,310
<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>81,261,980</b>	<b>68,423,564</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)	(172,509,404)	(176,232,788)
Business-type activities	10,277,087	8,477,511	6,074,406	4,325,534	5,948,168	7,241,078	17,756,390	4,374,910
<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>	<b>(154,753,014)</b>	<b>(171,857,878)</b>

(continued)

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(accrual basis of accounting)

	Fiscal Year							
	2002	2003	2004	2005 <sup>(3)</sup>	2006	2007	2008	2009
<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	128,411,615	135,784,877
Sales taxes	11,657,146	10,315,156	12,354,866	14,361,323	16,235,682	17,352,664	17,903,788	15,831,268
Utility taxes	3,702,675	3,924,184	4,224,798	4,418,593	4,403,173	5,358,588	7,317,207	7,207,864
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	2,415,144	1,877,835
Other	2,134,144	2,002,815	2,133,494	2,022,926	2,371,936	2,378,024	2,317,560	2,133,154
Noncategorical State aid	13,073,783	13,524,847	14,289,391	14,066,416	15,674,963	14,895,053	15,419,398	14,985,990
Grants and contributions not restricted to specific programs	407,716	1,248,522	835,610	693,279	1,144,348	849,714	1,119,078	1,224,305
Unrestricted investment earnings	638,762	605,143	140,128	411,689	1,427,007	1,790,177	1,967,295	1,164,116
Gain (loss) on sale of capital assets	35,116	(268,063)	18,668	-	3,952	-	-	-
Transfers	-	-	-	-	-	(619,072)	(229,678)	(333,081)
<b>Total general revenues and other changes in net assets, governmental activities</b>	<b>109,535,792</b>	<b>114,591,277</b>	<b>125,104,620</b>	<b>135,586,956</b>	<b>151,346,290</b>	<b>162,020,974</b>	<b>176,641,407</b>	<b>179,876,328</b>
Business-type activities:								
Public utilities - unrestricted investment earnings	634,665	449,062	31,330	560,981	588,383	1,015,229	1,337,243	1,096,699
Transfers - Airport fund	-	-	-	-	-	619,072	229,678	333,081
<b>Total general revenues and other changes in net assets, business-type activities</b>	<b>634,665</b>	<b>449,062</b>	<b>31,330</b>	<b>560,981</b>	<b>588,383</b>	<b>1,634,301</b>	<b>1,566,921</b>	<b>1,429,780</b>
<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>178,208,328</b>	<b>181,306,108</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	4,132,003	3,643,540
Business-type activities	10,911,752	8,926,573	6,105,736	4,886,515	6,536,551	8,875,379	19,323,311	5,804,690
<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>	<b>23,455,314</b>	<b>9,448,230</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.