

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Revenues					
Ad valorem taxes	\$ 83,734	\$ 88,301	\$ 96,360	\$ 102,134	\$ 107,415
Intergovernmental	35,433	47,111	42,861	30,314	46,177
Developer participation	284	2,038	279	650	305
Assessments	-	-	403	371	494
Local sales tax	39,304	40,599	42,522	39,865	42,938
Licenses	6,902	7,188	7,924	8,325	9,347
Interest on investments	11,555	13,292	14,598	6,932	4,417
Inspections	6,465	6,862	7,750	7,114	8,274
Highway maintenance refunds	719	797	748	1,048	627
Facility fees	4,291	4,194	5,717	3,427	3,586
Other fees and charges	16,589	18,318	18,031	18,422	21,866
Rents	257	313	336	344	238
Program income	-	-	-	2,293	2,397
Other revenues	11,319	19,870	9,806	5,125	1,947
Miscellaneous	-	-	-	-	4,639
Total revenues	<u>216,852</u>	<u>248,883</u>	<u>247,335</u>	<u>226,364</u>	<u>254,667</u>
Expenditures					
General government	39,472	24,566	27,199	28,528	30,547
Community development services	26,312	43,927	39,993	37,531	40,791
Public works	-	-	-	-	-
Public safety	51,791	70,353	78,845	84,400	91,498
Solid waste services	13,052	14,824	16,547	17,337	19,852
Leisure services	22,593	27,339	29,339	31,979	41,683
Economic development programs	3,875	2,924	3,130	2,315	3,593
Other expenditures	7,721	1,207	600	186	72
Capital outlay	37,991	48,299	55,889	45,233	37,948
Debt service					
Principal	7,890	11,494	9,996	16,115	10,889
Interest	5,980	6,805	6,275	-	5,680
Capital leases, including interest	2,569	-	-	-	-
Other debt service charges	136	-	59	169	265
Total expenditures	<u>219,382</u>	<u>251,738</u>	<u>267,872</u>	<u>263,793</u>	<u>282,818</u>
Less: Administrative costs charged to water and sewer	(5,260)	(5,580)	(6,414)	(7,060)	(8,902)
Total expenditures	<u>214,122</u>	<u>246,158</u>	<u>261,458</u>	<u>256,733</u>	<u>273,916</u>
Other financing sources (uses)					
Transfers in	25,483	27,145	29,534	29,472	16,102
Transfers out	(31,363)	(35,565)	(38,077)	(34,479)	(32,967)
Proceeds from borrowing	27,323	769	8	9,804	45,919
Proceeds from refunding	6,740	-	-	-	15,380
Payments to escrow agent	(6,740)	-	-	-	(15,380)
Sale of capital assets	-	-	-	2,452	-
Total other financing sources (uses)	<u>21,443</u>	<u>(7,651)</u>	<u>(8,535)</u>	<u>7,249</u>	<u>29,054</u>
Net change in fund balances	<u>\$ 24,173</u>	<u>\$ (4,926)</u>	<u>\$ (22,658)</u>	<u>\$ (23,120)</u>	<u>\$ 9,805</u>
Debt service as a percentage of noncapital expenditures (1)	7.87%	9.25%	7.92%	7.64%	7.00%

(1) Capital outlay component of ratio calculation included as follows:

1998-2001 - capital outlay expenditure line item as per above

2002-2008 - capital outlay as per reconciliation of statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities

	Fiscal Year				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Revenues					
Ad valorem taxes	\$ 113,563	\$ 120,849	\$ 125,036	\$ 144,015	\$ 151,301
Intergovernmental	44,654	45,819	49,819	55,235	61,500
Developer participation	15	138	1,685	740	127
Assessments	444	726	1,371	831	733
Local sales tax	52,156	55,954	61,496	67,179	70,313
Licenses	9,861	12,152	14,166	14,800	17,585
Interest on investments	3,742	5,599	10,041	15,094	15,982
Inspections	10,123	11,275	12,476	12,109	10,918
Highway maintenance refunds	998	1,548	1,157	1,377	986
Facility fees	4,360	3,733	4,118	5,605	5,638
Other fees and charges	34,397	22,168	25,466	26,629	29,658
Rents	319	312	389	351	310
Program income	3,339	2,688	2,748	4,481	2,881
Other revenues	2,286	3,474	2,491	2,889	3,605
Miscellaneous	2,153	2,235	2,113	1,384	1,076
Total revenues	<u>282,410</u>	<u>288,670</u>	<u>314,572</u>	<u>352,717</u>	<u>372,613</u>
Expenditures					
General government	33,007	35,056	35,584	33,202	37,792
Community development services	19,626	21,644	24,373	25,340	24,828
Public works	19,758	20,302	19,187	21,326	21,572
Public safety	95,662	102,760	110,337	118,848	130,476
Solid waste services	18,280	22,297	17,476	18,860	21,658
Leisure services	45,672	31,716	33,983	36,577	39,572
Economic development programs	3,265	2,643	4,003	4,456	5,329
Other expenditures	12	2	88	-	-
Capital outlay	59,388	26,984	46,277	39,899	65,634
Debt service					
Principal	12,233	13,811	14,674	16,547	15,967
Interest	6,580	7,419	8,288	9,486	9,493
Capital leases, including interest	-	-	-	-	-
Other debt service charges	457	222	665	275	307
Total expenditures	<u>313,940</u>	<u>284,856</u>	<u>314,935</u>	<u>324,816</u>	<u>372,628</u>
Less: Administrative costs charged to water and sewer	(9,416)	(10,663)	-	-	-
Total expenditures	<u>304,524</u>	<u>274,193</u>	<u>314,935</u>	<u>324,816</u>	<u>372,628</u>
Other financing sources (uses)					
Transfers in	27,801	16,380	16,932	22,499	22,730
Transfers out	(25,918)	(32,428)	(30,707)	(37,818)	(55,219)
Proceeds from borrowing	78,849	21,212	71,211	7,011	54,279
Proceeds from refunding	20,226	-	-	-	-
Payments to escrow agent	(20,085)	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>80,873</u>	<u>5,164</u>	<u>57,436</u>	<u>(8,308)</u>	<u>21,790</u>
Net change in fund balances	<u>\$ 58,759</u>	<u>\$ 19,641</u>	<u>\$ 57,073</u>	<u>\$ 19,593</u>	<u>\$ 21,775</u>
Debt service as a percentage of noncapital expenditures	7.44%	8.73%	8.34%	8.96%	8.09%