## Changes in Fund Balances of Governmental Funds Last Five Fiscal Years (Modified Accrual Basis of Accounting)

Fiscal Year

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	2005-	06	2004-05	20	03-04	2002-03		2001-02	
Revenues									
Taxes	\$ 618,	129	\$ 530,596	\$ 3	867,087	\$ 341,426	\$	320,544	
Licenses, Permits, and Franchises	18,	011	19,767		15,867	15,730		11,807	
Fines, Forfeitures and Penalties	70,	524	70,686		60,038	68,406		63,881	
Use of Money and Property	100,	207	112,592		95,360	117,443		102,145	
Intergovernmental	1,614,	184	1,531,370	1,5	593,175	1,625,639		1,546,234	
Charges for Services	386,	332	379,216	3	360,719	345,609		306,932	
Contributions from Property Owners	18,	094	65,955		54,570	83,468		28,991	
Other Revenues	90,	721 ¹ _	268,174	2	215,343	137,677		92,560	
Total Revenues	2,916,	902	2,978,356	2,7	762,159	2,735,398	. <u> </u>	2,473,094	
Expenditures									
General Government	303,	327 ¹	356,883	2	293,679	221,977		161,023	
Public Protection	910,	531	874,789	8	375,096	826,232		788,238	
Public Ways and Facilities	95,	161	71,075		70,740	68,523		72,219	
Health and Sanitation	458,	741	446,887	4	139,380	435,898		417,373	
Public Assistance	664,	723	731,100	7	723,079	724,443		698,234	
Education	40,	061	29,745		31,069	27,684		26,748	
Recreation and Cultural Services	67,	776	67,411		66,606	67,654		61,601	
Capital Outlay	99,	519	207,146	1	124,210	149,914		151,296	
Debt Service									
Principal Retirement	67,	602	61,503		69,476	61,176		33,498	
Escrow Bond Agent	230,	719			4,314			12,914	
Interest	57,	028	67,134		67,699	71,921		73,286	
Debt Issuance Costs	4,	402			1,279	43		1,645	
Total Expenditures	3,000,	090	2,913,673	2,7	766,627	2,655,465		2,498,075	
Excess of Revenues									
Over (Under) Expenditures	(83,	188)	64,683		(4,468)	79,933		(24,981)	
Other Financing Sources (Uses)									
Transfers In	245,	141	244,551	3	303,456	281,927		624,869	
Transfers Out	(239,	334)	(239,314)	(2	295,587)	(269,537)		(606,836)	
Premium on Bonds Issued	29,	290			1,660			3,491	
Remarketed Refunding Debt Issued								34,000	
Payment to Remarketing Agent								(34,000)	
Refunding Bonds Issued	565,	762			38,465			106,445	
Payment to Refunded Bond Escrow	(568,	409)			(35,844)			(101,997)	
Capital Leases		396	38,917		18,142	2,817		1,696	
Total Other Financing Sources	32,		44,154		30,292	15,207	. —	27,668	
Net Change in Fund Balances	\$ (50,		\$ 108,837	\$	25,824	\$ 95,140	\$	2,687	
Debt Service as a Percentage									
of Noncapital Expenditures:	12.	40%	4.75%		5.40%	5.31%		5.17%	

Notes:

<sup>(1)</sup> In FY 2005-06, the County eliminated the effect of intra-departmental billings and expenditures for annual required pension contribution. Prior years have not been restated.

<sup>(2)</sup> The County began reporting accrual information when it implemented GASB Statement No. 34 in FY 2001-02.