

Table II

COUNTY OF JAMES CITY, VIRGINIA
Government-Wide Expenses and Program Revenues by Function (1)(2)
Last Four Fiscal Years

	Fiscal year			
	2003	2004	2005	2006
Expenses:				
Governmental activities:				
General government administration	\$ 7,197,198	7,421,564	7,715,060	5,790,007
Judicial administration	4,117,622	4,006,887	4,212,935	4,374,852
Public safety	14,199,802	14,856,391	16,742,887	13,599,920
Public works	3,295,519	3,487,207	4,390,347	2,674,311
Health and welfare	5,774,531	6,141,730	6,555,435	7,043,503
Education	52,526,017	55,189,245	58,841,825	77,265,247
Parks, recreation, and cultural	8,090,348	8,304,480	8,893,143	8,720,218
Community development	10,129,125	9,811,644	11,835,533	12,662,469
Storm costs	—	8,239,127	30,124	—
Interest on long-term debt	4,179,994	4,197,067	4,328,942	5,962,561
Non-departmental	829,715	1,643,125	1,975,709	5,161,844
Total governmental activities expenses	<u>110,339,871</u>	<u>123,298,467</u>	<u>125,521,940</u>	<u>143,254,932</u>
Business-type activity – service authority	10,505,144	11,731,280	12,804,913	14,149,218
Total business-type expenses	<u>10,505,144</u>	<u>11,731,280</u>	<u>12,804,913</u>	<u>14,149,218</u>
Total primary government expenses	<u>\$ 120,845,015</u>	<u>135,029,747</u>	<u>138,326,853</u>	<u>157,404,150</u>
Program revenues:				
Governmental activities:				
Charges for services	\$ 11,630,870	13,049,029	13,819,822	15,335,524
Operating grants and contributions	6,081,590	14,130,212	18,964,343	18,790,084
Capital grants and contributions	—	317,414	3,057,457	785,786
Total governmental activities program revenues	<u>17,712,460</u>	<u>27,496,655</u>	<u>35,841,622</u>	<u>34,911,394</u>
Business-type activity:				
Charges for services	11,801,581	12,942,503	15,149,124	16,805,640
Operating grants and contributions	—	371,538	—	—
Capital grants and contributions	5,696,575	5,233,761	4,983,390	10,077,376
Total business-type activities program revenues	<u>17,498,156</u>	<u>18,547,802</u>	<u>20,132,514</u>	<u>26,883,016</u>
Total primary government program revenues	<u>\$ 35,210,616</u>	<u>46,044,457</u>	<u>55,974,136</u>	<u>61,794,410</u>
Net (expense)/revenue:				
Governmental activities	\$ (92,627,411)	(95,801,812)	(89,680,318)	(108,343,538)
Business-type activities	6,993,012	6,816,522	7,327,601	12,733,798
Total primary government net expense	<u>\$ (85,634,399)</u>	<u>(88,985,290)</u>	<u>(82,352,717)</u>	<u>(95,609,740)</u>
General revenues and other changes in net assets:				
Governmental activities:				
Taxes:				
Property taxes, levied for general purposes	\$ 65,470,090	68,374,743	74,480,869	86,204,347
Other local taxes	14,948,074	15,297,039	17,955,400	20,366,681
Other taxes	6,481,619	15,463,455	7,746,142	8,877,130
Interest on investment earnings	880,626	563,216	849,860	3,407,722
Grants and contributions not restricted to specific programs	11,696,289	2,947,631	2,520,331	—
Gain (loss) on sale of capital assets	23,809	(93,129)	(53,727)	—
Miscellaneous	—	715,171	1,074,518	2,053,405
Total governmental activities	<u>99,500,507</u>	<u>103,268,126</u>	<u>104,573,393</u>	<u>120,909,285</u>
Business-type activity:				
Interest on investment earnings	302,872	184,213	506,939	935,971
Gain (loss) on sale of capital assets	(117,874)	1,869	24,124	—
Miscellaneous	286,296	442,554	627,532	526,601
Total business-type activities	<u>471,294</u>	<u>628,636</u>	<u>1,158,595</u>	<u>1,462,572</u>
Total primary government	<u>\$ 99,971,801</u>	<u>103,896,762</u>	<u>105,731,988</u>	<u>122,371,857</u>
Change in net assets:				
Governmental activities	\$ 6,873,096	7,466,314	14,893,075	12,565,747
Business-type activities	7,464,306	7,445,158	8,486,196	14,196,370
Total primary government	<u>\$ 14,337,402</u>	<u>14,911,472</u>	<u>23,379,271</u>	<u>26,762,117</u>

(1) Reflects expenses from Exhibit 2.

(2) Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, which requires government-wide financial statements that provide the above financial information was adopted by the County as of July 1, 2002. Hence, the financial information for fiscal years prior to 2003 is not available.