

Table 2

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

|  | Fiscal year            |                     |                     |                     |                     |
|--|------------------------|---------------------|---------------------|---------------------|---------------------|
|  | 2003                   | 2004                | 2005                | 2006                | 2007                |
| <b>Expenses:</b>   |                        |                     |                     |                     |                     |
| Governmental activities:                                     |                        |                     |                     |                     |                     |
| General government administration                            | \$ 7,197,198           | 7,421,564           | 7,715,060           | 5,790,007           | 16,835,827          |
| Judicial administration                                      | 4,117,622              | 4,006,887           | 4,212,935           | 4,374,852           | 5,053,351           |
| Public safety  | 14,199,802             | 14,856,391          | 16,742,887          | 13,599,920          | 23,500,193          |
| Public works   | 3,295,519              | 3,487,207           | 4,390,347           | 2,674,311           | 3,361,025           |
| Health and welfare   | 5,774,531              | 6,141,730           | 6,555,435           | 7,043,503           | 6,762,204           |
| Education  | 52,526,017             | 55,189,245          | 58,841,825          | 77,265,247          | 63,874,870          |
| Parks, recreation, and cultural                              | 8,090,348              | 8,304,480           | 8,893,143           | 8,720,218           | 2,131,929           |
| Community development  | 10,129,125             | 9,811,644           | 11,835,533          | 12,662,469          | 17,214,104          |
| Storm costs  | —                      | 8,239,127           | 30,124              | —                   | 166,546             |
| Interest on long-term debt                                   | 4,179,994              | 4,197,067           | 4,328,942           | 5,962,561           | 9,857,524           |
| 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>  | <u>148,757,573</u>  |
| Business-type activity – service authority                   | 10,505,144             | 11,731,280          | 12,804,913          | 14,149,218          | 17,688,528          |
| Total business-type expenses                                 | <u>10,505,144</u>      | <u>11,731,280</u>   | <u>12,804,913</u>   | <u>14,149,218</u>   | <u>17,688,528</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>  | <u>166,446,101</u>  |
| <b>Program revenues:</b>                                     |                        |                     |                     |                     |                     |
| Governmental activities:                                     |                        |                     |                     |                     |                     |
| Charges for services   | \$ 11,630,870          | 13,049,029          | 13,819,822          | 15,335,524          | 15,768,525          |
| Operating grants and contributions                           | 6,081,590              | 14,130,212          | 18,964,343          | 18,790,084          | 22,448,104          |
| Capital grants and contributions                             | —                      | 317,414             | 3,057,457           | 785,786             | 5,039,467           |
| 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>   | <u>43,256,096</u>   |
| Business-type activity:                                      |                        |                     |                     |                     |                     |
| Charges for services   | 11,801,581             | 12,942,503          | 15,149,124          | 16,805,640          | 17,899,853          |
| Operating grants and contributions                           | —                      | 371,538             | —                   | —                   | —                   |
| Capital grants and contributions                             | 5,696,575              | 5,233,761           | 4,983,390           | 10,077,376          | 7,926,456           |
| 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>   | <u>25,826,309</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>   | <u>69,082,405</u>   |
| <b>Net (expense)/revenue:</b>                                |                        |                     |                     |                     |                     |
| Governmental activities                                      | \$ (92,627,411)        | (95,801,812)        | (89,680,318)        | (108,343,538)       | (105,501,477)       |
| Business-type activities                                     | 6,993,012              | 6,816,522           | 7,327,601           | 12,733,798          | 8,137,781           |
| 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> | <u>(97,363,696)</u> |
| <b>General revenues and other changes in net assets:</b>     |                        |                     |                     |                     |                     |
| Governmental activities:                                     |                        |                     |                     |                     |                     |
| Taxes:   |                        |                     |                     |                     |                     |
| Property taxes, levied for general purposes                  | \$ 65,470,090          | 68,374,743          | 74,480,869          | 86,204,347          | 94,855,055          |
| Other local taxes  | 14,948,074             | 15,297,039          | 17,955,400          | 20,366,681          | 21,273,019          |
| Permits, fees and licenses                                   | 6,481,619              | 15,463,455          | 7,746,142           | 8,877,130           | 9,255,185           |
| Interest on investment earnings                              | 880,626                | 563,216             | 849,860             | 3,407,722           | 7,306,357           |
| 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           | 5,102,599           |
| Total governmental activities                                | <u>99,500,507</u>      | <u>103,268,126</u>  | <u>104,573,393</u>  | <u>120,909,285</u>  | <u>137,792,215</u>  |
| Business-type activity:                                      |                        |                     |                     |                     |                     |
| Interest on investment earnings                              | 302,872                | 184,213             | 506,939             | 935,971             | 1,503,939           |
| Gain (loss) on sale of capital assets                        | (117,874)              | 1,869               | 24,124              | —                   | —                   |
| Miscellaneous  | 286,296                | 442,554             | 627,532             | 526,601             | 1,378,725           |
| Total business-type activities                               | <u>471,294</u>         | <u>628,636</u>      | <u>1,158,595</u>    | <u>1,462,572</u>    | <u>2,882,664</u>    |
| Total primary government                                     | <u>\$ 99,971,801</u>   | <u>103,896,762</u>  | <u>105,731,988</u>  | <u>122,371,857</u>  | <u>140,674,879</u>  |
| <b>Change in net assets:</b>                                 |                        |                     |                     |                     |                     |
| Governmental activities                                      | \$ 6,873,096           | 7,466,314           | 14,893,075          | 12,565,747          | 32,290,738          |
| Business-type activities                                     | 7,464,306              | 7,445,158           | 8,486,196           | 14,196,370          | 11,020,445          |
| Total primary government                                     | <u>\$ 14,337,402</u>   | <u>14,911,472</u>   | <u>23,379,271</u>   | <u>26,762,117</u>   | <u>43,311,183</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.