

Table 2

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

	Fiscal year					
	2003	2004	2005	2006	2007	2008
Expenses:						
Governmental activities:						
General government administration	\$ 7,197,198	7,421,564	7,715,060	5,790,007	16,835,827	18,873,491
Judicial administration	4,117,622	4,006,887	4,212,935	4,374,852	5,053,351	5,151,971
Public safety	14,199,802	14,856,391	16,742,887	13,599,920	23,500,193	24,704,720
Public works	3,295,519	3,487,207	4,390,347	2,674,311	3,361,025	5,990,017
Health and welfare	5,774,531	6,141,730	6,555,435	7,043,503	6,762,204	7,116,193
Education	52,526,017	55,189,245	58,841,825	77,265,247	63,874,870	75,880,133
Parks, recreation, and cultural	8,090,348	8,304,480	8,893,143	8,720,218	2,131,929	6,534,492
Community development	10,129,125	9,811,644	11,835,533	12,662,469	17,214,104	16,633,166
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	11,198,606
Non-departmental	829,715	1,643,125	1,975,709	5,161,844	—	—
Total governmental activities expenses	110,339,871	123,298,467	125,521,940	143,254,932	148,757,573	172,082,789
Business-type activities:						
Service Authority	10,505,144	11,731,280	12,804,913	14,149,218	17,688,528	16,551,103
Stormwater Utility	—	—	—	—	—	882,254
Total business-type expenses	10,505,144	11,731,280	12,804,913	14,149,218	17,688,528	17,433,357
Total primary government expenses	\$ 120,845,015	135,029,747	138,326,853	157,404,150	166,446,101	189,516,146
Program revenues:						
Governmental activities:						
Charges for services	\$ 11,630,870	13,049,029	13,819,822	15,335,524	15,768,525	16,371,794
Operating grants and contributions	6,081,590	14,130,212	18,964,343	18,790,084	22,448,104	24,593,841
Capital grants and contributions	—	317,414	3,057,457	785,786	5,039,467	3,087,066
Total governmental activities program revenues	17,712,460	27,496,655	35,841,622	34,911,394	43,256,096	44,052,701
Business-type activities:						
Charges for services	11,801,581	12,942,503	15,149,124	16,805,640	17,899,853	16,928,117
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	3,154,158
Total business-type activities program revenues	17,498,156	18,547,802	20,132,514	26,883,016	25,826,309	20,082,275
Total primary government program revenues	\$ 35,210,616	46,044,457	55,974,136	61,794,410	69,082,405	64,134,976
Net (expense)/revenue:						
Governmental activities	\$ (92,627,411)	(95,801,812)	(89,680,318)	(108,343,538)	(105,501,477)	(128,030,088)
Business-type activities	6,993,012	6,816,522	7,327,601	12,733,798	8,137,781	2,648,918
Total primary government net expense	\$ (85,634,399)	(88,985,290)	(82,352,717)	(95,609,740)	(97,363,696)	(125,381,170)
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	94,855,055	109,559,232
Other local taxes	14,948,074	15,297,039	17,955,400	20,366,681	21,273,019	20,486,124
Permits, fees and licenses	6,481,619	15,463,455	7,746,142	8,877,130	9,255,185	8,288,580
Interest on investment earnings	880,626	563,216	849,860	3,407,722	7,306,357	5,105,721
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	2,962,156
Total governmental activities	99,500,507	103,268,126	104,573,393	120,909,285	137,792,215	146,401,813
Business-type activities:						
Interest on investment earnings	302,872	184,213	506,939	935,971	1,503,939	2,004,957
Gain (loss) on sale of capital assets	(117,874)	1,869	24,124	—	—	181,615
Miscellaneous	286,296	442,554	627,532	526,601	1,378,725	1,309,152
Total business-type activities	471,294	628,636	1,158,595	1,462,572	2,882,664	3,495,724
Total primary government	\$ 99,971,801	103,896,762	105,731,988	122,371,857	140,674,879	149,897,537
Change in net assets:						
Governmental activities	\$ 6,873,096	7,466,314	14,893,075	12,565,747	32,290,738	18,371,725
Business-type activities	7,464,306	7,445,158	8,486,196	14,196,370	11,020,445	6,144,642
Total primary government	\$ 14,337,402	14,911,472	23,379,271	26,762,117	43,311,183	24,516,367

(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.