Schedule 2

Changes in Net Assets

Last Five Fiscal Years*

Accrual Basis of Accounting

	Fiscal Year				
	2002	2003	2004	2005	2006
Expenses					
Governmental activities:					
General government	$ 10,412,581	$ 10,554,145	$ 10,598,890	$ 14,497,527	$ 14,024,271
Security	23,486,809	26,710,617	30,031,794	31,089,219	34,353,317
Physical Environment	3,875,341	4,074,430	3,079,888	3,054,857	3,394,541
Economic environment	3,017,641	3,602,868	3,390,746	3,160,282	3,458,336
Transportation	8,077,049	8,633,148	7,983,324	9,150,474	9,533,011
Mental/physical health	85,237	87,644	94,900	94,300	98,479
Culture and Recreation	6,304,067	7,779,409	7,489,357	8,121,462	8,907,741
Interest on long-term debt	910,211	747,107	458,637	461,621	2,012,235
Total governmental activities expenses	56,168,936	62,189,368	63,127,536	69,629,742	75,781,931
Business-type activities:					
Water/wastewater	17,286,285	18,323,044	18,339,907	20,617,211	20,915,291
UPD Water/wastewater	1,621,951	2,121,347	3,373,102	4,003,077	3,610,047
Stormwater	3,937,122	4,799,055	5,292,942	5,332,367	5,948,661
Total business-type activities net assets	22,845,358	25,243,446	27,005,951	29,952,655	30,473,999
Total primary government expenses	$ 79,014,294	$ 87,432,814	$ 90,133,487	$ 99,582,397	$ 106,255,930
Program Revenues					
Governmental activities:					
Charges for services:					
General government	$ 2,207,343	$ 2,366,495	$ 2,406,484	$ 2,249,228	$ 2,746,086
Security	5,534,968	8,236,684	9,001,242	9,140,344	10,687,118
Physical Environment	358,972	397,113	248,208	364,869	375,702
Economic environment	4,909,955	7,794,584	9,165,827	7,566,819	10,573,143
Transportation	327,933	140,587	23,165	23,861	651,838
Culture and Recreation	1,016,066	1,116,151	1,251,667	1,532,002	1,700,507
Operating grants and contributions	1,969,740	2,588,695	3,355,634	5,157,603	6,967,499
Capital grants and contributions	9,615,994	5,380,558	6,067,335	2,778,360	5,312,005
Total governmental activities program revenues	25,940,971	28,020,867	31,519,562	28,813,086	39,013,898

Schedule 2 (continued)

	Fiscal Year				
	2002	2003	2004	2005	2006
Business-type activities:					
Charges for services:					
Water/wastewater	17,182,142	18,439,763	19,683,422	20,658,105	21,085,081
UPD Water/wastewater	1,599,788	2,110,823	3,440,406	3,803,868	3,363,008
Stormwater	6,862,746	6,939,526	7,216,120	7,164,397	7,465,968
Operating grants and contributions	-	1,285	29,064	-	-
Capital grants and contributions	19,078,302	12,651,443	7,114,457	7,808,693	13,341,158
Total business-type activities program revenues	44,722,978	40,142,840	37,483,469	39,435,063	45,255,215
Total primary government program revenues	$ 70,663,949	$ 68,163,707	$ 69,003,031	$ 68,248,149	$ 84,269,113
Net (Expense)/Revenue					
Governmental activities	$ (30,227,965)	$ (34,168,501)	$ (31,607,974)	$ (41,147,156)	$ (36,768,033)
Business-type activities	21,877,620	14,899,394	10,477,518	9,812,908	14,781,216
Total primary government net expense	$ (8,350,345)	$ (19,269,107)	$ (21,130,456)	$ (31,334,248)	$ (21,986,817)
General Revenues and Other Changes in Net Assets					
Governmental Activities:					
Taxes					
Property taxes	$ 12,973,803	$ 13,298,157	$ 13,813,469	$ 14,691,641	$ 12,620,764
Sales taxes	15,904,505	17,575,204	18,955,381	18,647,890	20,070,662
Other taxes	15,117,493	16,163,612	16,510,154	18,705,429	22,174,191
Unrestricted investment interest	3,051,634	1,681,065	1,118,756	1,927,511	3,664,879
Miscellaneous	285,109	894,151	523,708	605,175	582,260
Gain on sale of capital assets	-	22,231	49,078	17,906	6,503
Transfers	15,717	161,292	23,555	28,494	29,137
Total governmental activities	47,348,261	49,795,712	50,994,101	54,624,046	59,148,396
Business-type activities:					
Unrestricted investment interest	1,134,803	767,170	516,727	785,340	1,298,037
Miscellaneous	53,798	48,245	46,845	63,368	149,333
Special items	(637,356)	-	-	-	-
Transfers	(15,717)	(161,292)	(23,555)	(28,494)	(29,137)
Total business-type activities	535,528	654,123	540,017	820,214	1,418,233
Total primary government	$ 47,883,789	$ 50,449,835	$ 51,534,118	$ 55,444,260	$ 60,566,629
Change in Net Assets					
Governmental activities	$ 17,120,296	$ 15,627,211	$ 19,386,127	$ 13,476,890	$ 22,380,363
Business-type activities	22,413,148	15,553,517	11,017,535	10,633,122	16,199,449
Total primary government	$ 39,533,444	$ 31,180,728	$ 30,403,662	$ 24,110,012	$ 38,579,812

*Only five years of data available due to implementation of GASB 34 in 2002.