

**JOHNSON COUNTY, TEXAS****CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

Table 4

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Revenues:					
Taxes	\$ 23,474,200	\$ 26,127,510	\$ 31,235,915	\$ 35,940,947	\$ 43,468,684
Licenses and permits	2,199,800	2,216,100			
Prisoner Housing					
Intergovernmental	3,527,418	1,965,268	4,041,247	3,471,311	3,364,428
Fees	4,668,039	6,892,207	8,608,032	8,528,155	7,368,544
Fines	1,276,788	1,454,090	1,880,639	2,067,448	2,002,246
Interest	845,183	1,161,504	1,535,829	1,008,287	256,184
Miscellaneous	<u>901,224</u>	<u>1,216,413</u>	<u>2,300,966</u>	<u>2,814,390</u>	<u>2,257,478</u>
Total revenues	<u>36,892,652</u>	<u>41,033,092</u>	<u>49,602,628</u>	<u>53,830,538</u>	<u>58,717,564</u>
Expenditures:					
General administration <sup>1</sup>	8,389,639	8,600,515	6,826,813	8,153,121	8,181,184
Highways/streets	5,593,591	5,885,584	5,447,360	8,100,515	7,363,664
Law enforcement	11,968,031	12,884,066	15,159,789	17,116,396	18,118,570
Administration of justice	3,753,590	4,896,102	5,950,970	6,981,582	7,784,305
Financial	469,342	533,187	3,008,958	2,896,376	3,440,812
Public health and welfare	1,578,568	1,269,057	1,035,673	1,284,676	1,721,213
Capital outlay	4,662,900	8,603,962	5,720,961	3,334,376	4,637,822
Debt Service:					
Principal	480,000	835,000	1,491,000	1,843,000	1,005,000
Interest	1,124,777	1,045,927	1,271,587	1,044,715	961,177
Other					
Total expenditures	<u>38,020,438</u>	<u>44,553,400</u>	<u>45,913,111</u>	<u>50,754,757</u>	<u>53,213,747</u>
Excess of revenues over (under) expenditures	<u>( 1,127,786 )</u>	<u>( 3,520,308 )</u>	<u>3,689,517</u>	<u>3,075,781</u>	<u>5,503,817</u>
Other Financing Sources (Uses):					
Transfers in	627,267	3,897,357	442,436	1,223,013	3,760,479
Transfers out	( 627,267 )	( 3,897,357 )	( 442,436 )	( 1,223,013 )	( 3,760,479 )
Sale of capital asset					
Tax notes					
Other	<u>26,187</u>	<u>375,000</u>	<u>2,025,200</u>	<u>2,830,034</u>	<u>132,699</u>
Total other financing sources (uses)	<u>26,187</u>	<u>375,000</u>	<u>2,025,200</u>	<u>2,830,034</u>	<u>132,699</u>
Extraordinary items	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balances	<u>\$ ( 1,101,599 )</u>	<u>\$ ( 3,145,308 )</u>	<u>\$ 5,714,717</u>	<u>\$ 5,905,815</u>	<u>\$ 5,636,516</u>
Debt service as a percentage of noncapital expenditures	4.8%	5.2%	6.9%	6.1%	4.0%

Source: Comprehensive Annual Financial Reports (Statement of Revenues, Expenditures, and Changes in Fund Balances).

<sup>1</sup> Elections, Conservation, Culture & Recreation and Prisoner Housing programs are included here.