

**Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source**

December 31, 2008 and 2007

	2008	2007
GOVERNMENTAL FUNDS CAPITAL ASSETS:		
Land	\$ 68,983,583	\$ 53,257,153
Buildings	64,750,410	64,748,779
Improvements other than buildings	25,025,273	21,743,575
Machinery and equipment	14,925,287	12,573,594
Artwork	309,981	298,307
Infrastructure	190,114,625	173,985,845
Construction in progress	20,702,608	19,826,014
Total governmental funds capital assets	\$ 384,811,767	\$ 346,433,267
INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:		
General fund	\$ 249,703,711	\$ 242,534,587
Special revenue funds	9,180,396	7,618,682
Impact fees	13,640,303	8,994,927
Federal grants	1,698,545	667,012
General obligation bonds	87,678,316	68,133,856
Private gifts	22,910,496	18,484,203
Total governmental funds capital assets	\$ 384,811,767	\$ 346,433,267

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity**

December 31, 2008

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FUNCTION AND ACTIVITY	Improvements			
	Land	Buildings	Other than Buildings	Machinery and Equipment
General government				
Finance/Information Services	\$ -	\$ -	\$ -	\$ 3,374,620
Planning	-	-	-	725,543
General government	9,061,967	36,574,185	5,829,103	460,845
Public works/general	2,039,911	2,545,233	267,533	205,766
Total general government	<u>11,101,878</u>	<u>39,119,418</u>	<u>6,096,636</u>	<u>4,766,774</u>
Security				
Police	-	4,914,770	92,458	1,582,579
Fire	2,226,995	11,360,558	190,282	8,049,249
Total security	<u>2,226,995</u>	<u>16,275,328</u>	<u>282,740</u>	<u>9,631,828</u>
Transportation	<u>40,200,584</u>	<u>-</u>	<u>-</u>	<u>51,975</u>
Culture and recreation				
Parks and recreation	15,347,312	7,533,139	18,445,897	441,050
Senior center	106,814	1,822,525	200,000	33,660
Total culture and recreation	<u>15,454,126</u>	<u>9,355,664</u>	<u>18,645,897</u>	<u>474,710</u>
Total governmental funds capital assets	<u>\$ 68,983,583</u>	<u>\$ 64,750,410</u>	<u>\$ 25,025,273</u>	<u>\$ 14,925,287</u>

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Capital Assets Used in the Operation of Governmental Funds, Schedule by Function and Activity –
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FUNCTION AND ACTIVITY	Artwork	Infrastructure	Construction in Progress	Total
General government				
Finance/Information Services	\$ -	\$ -	\$ -	\$ 3,374,620
Planning	-	-	-	725,543
General government	-	-	660,834	52,586,934
Public works/general	-	-	-	5,058,443
Total general government	<u>-</u>	<u>-</u>	<u>660,834</u>	<u>61,745,540</u>
Security				
Police	-	-	2,576,391	9,166,198
Fire	-	-	162,643	21,989,727
Total security	<u>-</u>	<u>-</u>	<u>2,739,034</u>	<u>31,155,925</u>
Transportation	<u>-</u>	<u>182,435,511</u>	<u>15,688,062</u>	<u>238,376,132</u>
Culture and recreation				
Parks and recreation	309,981	7,679,114	1,614,678	51,371,171
Senior center	-	-	-	2,162,999
Total culture and recreation	<u>309,981</u>	<u>7,679,114</u>	<u>1,614,678</u>	<u>53,534,170</u>
Total governmental funds capital assets	<u>\$ 309,981</u>	<u>\$ 190,114,625</u>	<u>\$ 20,702,608</u>	<u>\$ 384,811,767</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity**

For the year ended December 31, 2008

	Governmental Funds Capital Assets 1-1-08	Additions	Deductions	Governmental Funds Capital Assets 12-31-08
FUNCTION AND ACTIVITY				
General government				
Finance/Information Services	\$ 3,429,564	\$ -	\$ 54,944	\$ 3,374,620
Planning	532,448	218,162	25,067	725,543
General government	51,614,220	972,714	-	52,586,934
Public works/general	5,058,443	-	-	5,058,443
Total general government	<u>60,634,675</u>	<u>1,190,876</u>	<u>80,011</u>	<u>61,745,540</u>
Security				
Police	7,968,381	1,197,817	-	9,166,198
Fire	20,304,604	1,741,109	55,986	21,989,727
Total security	<u>28,272,985</u>	<u>2,938,926</u>	<u>55,986</u>	<u>31,155,925</u>
Transportation	<u>208,161,682</u>	<u>57,643,326</u>	<u>27,428,876</u>	<u>238,376,132</u>
Culture and recreation				
Parks and recreation	47,200,926	7,453,612	3,283,367	51,371,171
Senior center	2,162,999	-	-	2,162,999
Total culture and recreation	<u>49,363,925</u>	<u>7,453,612</u>	<u>3,283,367</u>	<u>53,534,170</u>
Total governmental funds capital assets	<u>\$ 346,433,267</u>	<u>\$ 69,226,740</u>	<u>\$ 30,848,240</u>	<u>\$ 384,811,767</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.