

## STATISTICAL SECTION

**(Unaudited)**

This section contains statistical tables that reflect information on financial trends, revenue capacity, debt capacity, demographics and the economy, and other data regarding the operations of the District. These tables differ from the financial statements because they usually cover more than two fiscal years and may present non-accounting data.



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## FINANCIAL TRENDS

These schedules provide trend information, which may be used to better understand how the financial performance and well-being of the District have changed over time.

**Exhibit S-1A  
Net Position by Component - Last Ten Fiscal Years  
Accrual Basis of Accounting (\$000s)**

<b>NET POSITION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Governmental activities</b>										
Net investment in capital assets	\$ 2,835,463	\$ 3,204,028	\$ 3,467,965	\$ 3,571,065	\$ 3,232,889	\$ 3,944,820	\$ 3,138,401	\$ 3,540,003	\$ 4,082,178	\$ 3,626,703
Restricted	1,440,889	1,538,687	1,727,770	1,803,748	1,891,026	2,374,782	2,341,832	1,763,997	1,881,774	3,247,902
Unrestricted (deficit)	170,315	132,888	(44,334)	698,133	1,210,924	889,510	2,766,679	2,705,987	1,676,308	582,789
<b>Total governmental activities net position</b>	<b>4,446,667</b>	<b>4,875,603</b>	<b>5,151,401</b>	<b>6,072,946</b>	<b>6,334,839</b>	<b>7,209,112</b>	<b>8,246,912</b>	<b>8,009,987</b>	<b>7,640,260</b>	<b>7,457,394</b>
<b>Business-type activities</b>										
Net investment in capital assets	330	79,700	72,469	68,849	70,136	62,610	49,487	41,335	33,101	-
Restricted	364,237	416,373	459,203	503,431	90,550	45,158	165,212	334,712	364,008	338,026
Unrestricted	4,184	11,185	4,240	13,711	6,530	11,036	16,028	16,643	17,143	3,891
<b>Total business-type activities net position</b>	<b>368,751</b>	<b>507,258</b>	<b>535,912</b>	<b>585,991</b>	<b>167,216</b>	<b>118,804</b>	<b>230,727</b>	<b>392,690</b>	<b>414,252</b>	<b>341,917</b>
<b>Primary government</b>										
Net investment in capital assets	2,835,793	3,283,728	3,540,434	3,639,914	3,303,025	4,007,430	3,187,888	3,581,338	4,115,279	3,626,703
Restricted	1,805,126	1,955,060	2,186,973	2,307,179	1,981,576	2,419,940	2,507,044	2,098,709	2,245,782	3,585,928
Unrestricted (deficit)	174,499	144,073	(40,094)	711,844	1,217,454	900,546	2,782,707	2,722,630	1,693,451	586,680
<b>Total primary government net position</b>	<b>\$ 4,815,418</b>	<b>\$ 5,382,861</b>	<b>\$ 5,687,313</b>	<b>\$ 6,658,937</b>	<b>\$ 6,502,055</b>	<b>\$ 7,327,916</b>	<b>\$ 8,477,639</b>	<b>\$ 8,402,677</b>	<b>\$ 8,054,512</b>	<b>\$ 7,799,311</b>

Source:  
Information for each fiscal year was extracted from Exhibit 1-a, Statement of Net Position.

**Exhibit S-1B**  
**Changes in Net Position - Last Ten Fiscal Years**  
**Accrual Basis of Accounting (\$'000s)**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>GOVERNMENTAL ACTIVITIES</b>										
<b>Expenses</b>										
Governmental direction and support	\$ 1,228,553	\$ 1,085,592	\$ 1,164,181	\$ 1,157,810	\$ 1,297,717	\$ 1,412,671	\$ 1,654,463	\$ 1,566,494	\$ 1,697,573	\$ 1,732,747
Economic development and regulation	548,314	591,861	724,404	700,346	574,303	722,913	858,316	1,003,128	891,952	962,851
Public safety and justice	1,799,670	1,594,081	1,623,766	1,673,214	2,009,076	1,880,627	2,242,005	2,365,404	2,206,241	2,105,061
Public education system	2,271,561	2,602,658	2,834,186	2,949,935	3,346,895	3,400,015	3,933,866	4,412,973	4,386,680	4,449,701
Human support services	4,507,123	4,863,087	4,799,268	5,148,903	5,287,152	6,041,025	6,759,631	7,022,388	7,050,677	7,259,180
Operations and infrastructure	701,559	758,431	812,726	860,918	1,279,342	1,338,065	1,531,347	1,516,730	1,635,636	1,656,423
Public transportation	359,097	368,014	419,198	425,753	424,271	458,346	447,069	479,610	506,462	719,459
Interest on long-term debt	392,638	446,621	435,006	425,812	430,752	424,627	367,790	503,930	537,974	554,348
<b>Total governmental activities expenses</b>	<b>11,808,515</b>	<b>12,310,345</b>	<b>12,812,735</b>	<b>13,342,691</b>	<b>14,649,508</b>	<b>15,678,289</b>	<b>17,794,487</b>	<b>18,870,657</b>	<b>18,913,195</b>	<b>19,439,770</b>
<b>Program revenues</b>										
Charges for services, fees, fines, and forfeitures:										
Economic development and regulation	172,898	180,307	181,857	268,190	490,046	324,049	364,051	168,541	175,374	174,173
Operations and infrastructure	183,592	185,842	191,000	229,398	153,533	290,497	353,234	388,741	372,738	386,922
Others	242,257	228,173	235,193	372,156	248,010	210,174	231,482	220,874	313,352	699,317
Operating grants and contributions	3,577,091	3,832,821	3,674,019	3,916,440	4,826,314	5,870,607	6,941,860	6,701,581	6,204,691	5,673,795
Capital grants and contributions	167,948	219,751	261,450	258,500	278,833	309,217	209,696	219,345	245,368	275,337
<b>Total governmental activities program revenues</b>	<b>4,343,786</b>	<b>4,646,894</b>	<b>4,543,519</b>	<b>5,044,684</b>	<b>5,996,736</b>	<b>7,004,544</b>	<b>8,100,323</b>	<b>7,699,082</b>	<b>7,311,523</b>	<b>7,209,544</b>
<b>Net expenses</b>	<b>(7,464,729)</b>	<b>(7,663,451)</b>	<b>(8,269,216)</b>	<b>(8,298,007)</b>	<b>(8,652,772)</b>	<b>(8,673,745)</b>	<b>(9,694,164)</b>	<b>(11,171,575)</b>	<b>(11,601,672)</b>	<b>(12,230,226)</b>
<b>General revenues</b>										
Taxes:										
Property taxes	2,504,617	2,651,688	2,713,310	2,888,245	3,061,745	3,152,529	2,876,250	3,049,854	3,099,740	3,121,075
Sales and use taxes	1,451,441	1,527,120	1,597,940	1,707,745	1,317,113	1,310,154	1,814,079	2,011,790	2,084,662	2,184,263
Income and franchise taxes	2,417,206	2,479,847	2,666,690	2,969,289	3,021,673	3,486,898	4,102,718	4,157,773	4,248,527	4,842,694
Gross receipts taxes	365,305	364,791	368,446	397,684	374,112	373,421	407,580	409,178	425,297	563,651
Other taxes	498,161	502,117	508,151	583,429	489,988	585,257	738,184	433,162	375,079	455,390
Investment earnings	11,601	9,288	36,273	53,941	30,176	8,289	40,787	241,249	220,136	157,162
Miscellaneous	510,330	527,920	500,442	610,479	616,477	675,149	733,696	725,465	761,154	861,711
Transfers in (out)	53,287	29,616	12,080	8,740	3,381	(43,679)	18,670	(101,550)	17,350	32,742
<b>Total governmental activities general revenues and transfers</b>	<b>7,811,948</b>	<b>8,092,387</b>	<b>8,403,332</b>	<b>9,219,552</b>	<b>8,914,665</b>	<b>9,548,018</b>	<b>10,731,964</b>	<b>10,926,921</b>	<b>11,231,945</b>	<b>12,218,688</b>
<b>Change in net position - governmental activities</b>	<b>\$ 347,219</b>	<b>\$ 428,936</b>	<b>\$ 134,116</b>	<b>\$ 921,545</b>	<b>\$ 261,893</b>	<b>\$ 874,273</b>	<b>\$ 1,037,800</b>	<b>\$ (244,654)</b>	<b>\$ (369,727)</b>	<b>\$ (11,538)</b>

(Continued)

**Exhibit S-1B**  
**Changes in Net Position - Last Ten Fiscal Years**  
**Accrual Basis of Accounting (\$'000s)**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>BUSINESS-TYPE ACTIVITIES</b>										
<b>Expenses</b>										
Office of lottery and gaming	\$ 174,882	\$ 173,241	\$ 161,397	\$ 168,454	\$ 176,987	\$ 218,086	\$ 234,895	\$ 258,014	\$ 290,273	\$ 179,697
Unemployment compensation	114,633	143,942	131,764	120,010	1,568,065	1,497,798	39,994	89,251	110,701	199,111
Not-for-profit hospital corporation	-	134,104	149,194	149,736	160,055	150,034	142,883	125,713	123,826	70,834
<b>Total business-type activities expenses</b>	<b>289,515</b>	<b>451,287</b>	<b>442,355</b>	<b>438,200</b>	<b>1,905,107</b>	<b>1,865,918</b>	<b>417,772</b>	<b>472,978</b>	<b>524,800</b>	<b>449,642</b>
<b>Program revenues</b>										
Charges for services, fees, fines, and forfeitures:										
Office of lottery and gaming	228,183	218,732	210,264	213,072	214,933	266,308	274,794	289,927	328,504	210,754
Not-for-profit hospital	-	123,679	96,925	110,335	98,474	93,030	109,191	94,285	93,457	24,001
Operating grants and contributions	12,028	25,217	20,789	18,319	1,025,633	1,267,261	25,264	14,186	10,410	33,253
<b>Total business-type activities program revenues</b>	<b>240,211</b>	<b>367,628</b>	<b>327,978</b>	<b>341,726</b>	<b>1,339,040</b>	<b>1,626,599</b>	<b>409,249</b>	<b>398,398</b>	<b>432,371</b>	<b>268,008</b>
<b>Net expenses</b>	<b>(49,304)</b>	<b>(83,659)</b>	<b>(114,377)</b>	<b>(96,474)</b>	<b>(566,067)</b>	<b>(239,319)</b>	<b>(8,523)</b>	<b>(74,580)</b>	<b>(92,429)</b>	<b>(181,634)</b>
<b>General revenues</b>										
Other taxes	145,887	143,728	144,068	142,877	139,833	145,775	136,267	127,721	119,617	127,401
Investment earnings	8,532	9,645	11,043	12,416	10,840	1,453	2,849	7,272	11,724	14,153
Transfers	(53,287)	(29,616)	(12,080)	(8,740)	(3,381)	43,679	(18,670)	101,550	(17,350)	(32,742)
<b>Total business-type activities general revenues and transfers</b>	<b>101,132</b>	<b>123,757</b>	<b>143,031</b>	<b>146,553</b>	<b>147,292</b>	<b>190,907</b>	<b>120,446</b>	<b>236,543</b>	<b>113,991</b>	<b>108,812</b>
<b>Change in net position - business-type activities</b>	<b>\$ 51,828</b>	<b>\$ 40,098</b>	<b>\$ 28,654</b>	<b>\$ 50,079</b>	<b>\$ (418,775)</b>	<b>\$ (48,412)</b>	<b>\$ 111,923</b>	<b>\$ 161,963</b>	<b>\$ 21,562</b>	<b>\$ (72,822)</b>
<b>PRIMARY GOVERNMENT</b>										
Expenses	\$ 12,098,030	\$ 12,761,632	\$ 13,255,090	\$ 13,780,891	\$ 16,554,615	\$ 17,544,207	\$ 18,212,259	\$ 19,343,635	\$ 19,437,995	\$ 19,889,412
Program revenues	4,583,997	5,014,522	4,871,497	5,386,410	7,335,776	8,631,143	8,509,572	8,097,480	7,743,894	7,477,552
<b>Net expenses</b>	<b>(7,514,033)</b>	<b>(7,747,110)</b>	<b>(8,383,593)</b>	<b>(8,394,481)</b>	<b>(9,218,839)</b>	<b>(8,913,064)</b>	<b>(9,702,687)</b>	<b>(11,246,155)</b>	<b>(11,694,101)</b>	<b>(12,411,860)</b>
General revenues	7,913,080	8,216,144	8,546,363	9,366,105	9,061,957	9,738,925	10,852,410	11,163,464	11,345,936	12,327,500
<b>Change in net position - primary government</b>	<b>\$ 399,047</b>	<b>\$ 469,034</b>	<b>\$ 162,770</b>	<b>\$ 971,624</b>	<b>\$ (156,882)</b>	<b>\$ 825,861</b>	<b>\$ 1,149,723</b>	<b>\$ (82,691)</b>	<b>\$ (348,165)</b>	<b>\$ (84,360)</b>

Source:  
Information for each fiscal year was extracted from Exhibit 1-b, Statement of Activities.

**Exhibit S-1C  
Fund Balances - Governmental Funds - Last Ten Fiscal Years  
Modified Accrual Basis of Accounting (\$'000s)**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>General Fund</b>										
Nonspendable	\$ 11,631	\$ 14,969	\$ 8,270	\$ 10,303	\$ 47,769	\$ 42,809	\$ 47,652	\$ 15,402	\$ 13,784	\$ 24,383
Restricted	1,030,895	1,120,068	1,105,718	1,132,630	1,018,627	1,043,425	1,064,506	1,121,654	1,122,974	1,309,462
Committed	1,325,895	1,541,254	1,635,148	2,041,133	2,193,438	2,463,172	3,780,147	3,779,849	3,786,204	3,491,422
Assigned	20,668	-	27,247	69,250	-	49,300	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total general fund</b>	<u>\$ 2,389,089</u>	<u>\$ 2,676,291</u>	<u>\$ 2,776,383</u>	<u>\$ 3,253,316</u>	<u>\$ 3,259,834</u>	<u>\$ 3,598,706</u>	<u>\$ 4,892,305</u>	<u>\$ 4,916,905</u>	<u>\$ 4,922,962</u>	<u>\$ 4,825,267</u>
<b>All other governmental funds</b>										
Nonspendable	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,431	\$ 44,147	\$ 30,454	\$ 32,891
Restricted	754,029	675,825	639,734	704,749	1,127,035	973,735	1,308,057	1,083,899	992,293	657,771
Unassigned	(228,870)	(642,032)	(522,345)	(378,421)	(38,538)	(728,182)	(358,081)	(766,511)	(1,432,549)	(797,040)
<b>Total all other governmental funds</b>	<u>\$ 525,161</u>	<u>\$ 33,793</u>	<u>\$ 117,389</u>	<u>\$ 326,328</u>	<u>\$ 1,088,497</u>	<u>\$ 245,553</u>	<u>\$ 974,407</u>	<u>\$ 361,535</u>	<u>\$ (409,802)</u>	<u>\$ (106,378)</u>

Source:  
Information for each fiscal year was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds.

**Exhibit S-1D**  
**Changes in Fund Balances - Governmental Funds - Last Ten Fiscal Years**  
**Modified Accrual Basis of Accounting (\$'000s)**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>REVENUES</b>										
Taxes	\$ 7,283,128	\$ 7,523,653	\$ 7,824,560	\$ 8,506,017	\$ 8,289,764	\$ 8,867,025	10,061,876	\$ 10,053,179	\$ 10,261,276	\$ 11,121,271
Fines and forfeitures	202,314	176,351	168,486	202,194	158,030	145,147	169,382	166,825	238,958	279,782
Licenses and permits	123,029	127,546	133,938	172,493	141,007	141,467	156,512	165,931	162,722	168,558
Charges for services	273,404	290,425	305,626	377,699	580,623	578,968	625,205	449,185	463,201	794,713
Miscellaneous	457,163	470,392	514,926	591,665	585,022	669,761	806,130	735,118	767,613	759,008
Investment earnings	11,601	14,039	36,273	53,944	30,176	8,289	40,786	241,249	220,136	157,160
Federal contributions	521,828	535,131	528,300	556,431	920,806	1,307,786	1,614,737	1,834,494	1,327,797	843,134
Operating grants	3,223,211	3,517,441	3,407,169	3,594,143	3,967,059	4,791,855	5,367,902	5,080,654	5,184,649	5,200,605
<b>Total revenues</b>	<b>12,095,678</b>	<b>12,654,978</b>	<b>12,919,278</b>	<b>14,054,586</b>	<b>14,672,487</b>	<b>16,510,298</b>	<b>18,842,530</b>	<b>18,726,635</b>	<b>18,626,352</b>	<b>19,324,231</b>
<b>EXPENDITURES</b>										
Governmental direction and support	1,068,253	1,070,683	1,095,013	1,111,281	1,241,170	1,343,298	2,626,317	1,544,315	1,832,741	1,697,147
Economic development and regulation	560,365	578,242	665,315	708,236	523,294	646,196	748,133	867,767	888,811	863,866
Public safety and justice	1,671,804	1,596,144	1,621,278	1,649,122	2,016,966	2,063,113	2,113,334	2,232,250	2,156,385	2,285,631
Public education system	2,309,778	2,500,267	2,735,135	2,789,110	3,143,611	3,321,561	3,738,340	4,191,245	4,203,910	4,290,887
Human support services	4,514,647	4,814,189	4,758,686	5,089,527	5,208,828	5,996,673	6,619,640	6,922,955	7,003,560	7,286,675
Operations and infrastructure	365,437	390,741	418,694	461,413	610,507	624,524	760,269	770,881	803,516	791,801
Public transportation	359,097	368,014	419,198	425,753	424,271	458,346	447,069	479,610	506,462	719,459
Debt service:										
Principal	361,375	333,305	402,532	440,980	481,987	422,540	530,259	668,472	732,294	939,971
Interest	449,347	470,307	477,632	481,189	540,051	543,675	553,771	605,402	622,051	663,239
Fiscal charges	3,732	7,849	7,322	6,368	19,525	2,317	13,155	6,306	9,329	22,984
Total debt service	814,454	811,461	887,486	928,537	1,041,563	968,532	1,097,185	1,280,180	1,363,674	1,626,194
Subtotal expenditures	11,663,835	12,129,741	12,600,805	13,162,979	14,210,210	15,422,243	18,150,287	18,289,203	18,759,059	19,561,660
Capital outlay	1,107,239	1,233,004	1,445,192	1,420,756	1,808,426	1,742,521	1,615,696	1,817,853	1,840,381	2,143,441
<b>Total expenditures</b>	<b>12,771,074</b>	<b>13,362,745</b>	<b>14,045,997</b>	<b>14,583,735</b>	<b>16,018,636</b>	<b>17,164,764</b>	<b>19,765,983</b>	<b>20,107,056</b>	<b>20,599,440</b>	<b>21,705,101</b>
<b>Deficiency of revenues under expenditures</b>	<b>(675,396)</b>	<b>(707,767)</b>	<b>(1,126,719)</b>	<b>(529,149)</b>	<b>(1,346,149)</b>	<b>(654,466)</b>	<b>(923,453)</b>	<b>(1,380,421)</b>	<b>(1,973,088)</b>	<b>(2,380,870)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Debt issuance	431,815	398,911	1,157,635	1,048,405	1,645,737	193,073	1,524,920	564,395	740,619	2,157,698
Refunding debt issuance	95,575	1,168,615	401,095	290,000	1,647,745	-	1,377,969	359,059	595,858	1,984,725
Premium on sale of bonds	84,235	177,402	163,318	157,045	663,009	-	349,969	92,978	89,275	296,588
Payment to refunded bond escrow agent	(95,120)	(1,287,378)	(444,960)	(290,000)	(1,850,494)	-	(1,522,911)	(380,024)	(649,808)	(2,105,360)
Leases (as lessee)	-	-	-	-	-	-	1,179,451	257,291	413,516	260,761
Equipment financing program	11,368	-	-	-	-	-	-	-	-	-
Transfers in	460,462	358,002	342,751	385,159	497,905	771,572	1,549,713	2,059,239	1,352,755	592,951
Transfers out	(407,175)	(312,402)	(330,671)	(376,419)	(494,523)	(815,251)	(1,531,043)	(2,160,789)	(1,335,405)	(586,451)
Sale of capital assets	15,800	451	21,239	831	5,457	1,000	17,838	-	998	5,002
<b>Total other financing sources</b>	<b>596,960</b>	<b>503,601</b>	<b>1,310,407</b>	<b>1,215,021</b>	<b>2,114,836</b>	<b>150,394</b>	<b>2,945,906</b>	<b>792,149</b>	<b>1,207,808</b>	<b>2,605,914</b>
<b>Net change in fund balances</b>	<b>\$ (78,436)</b>	<b>\$ (204,166)</b>	<b>\$ 183,688</b>	<b>\$ 685,872</b>	<b>\$ 768,687</b>	<b>\$ (504,072)</b>	<b>\$ 2,022,453</b>	<b>\$ (588,272)</b>	<b>\$ (765,280)</b>	<b>\$ 225,044</b>
Total capitalized expenditures	\$ 936,960	\$ 1,031,265	\$ 1,197,775	\$ 1,235,887	\$ 1,297,730	\$ 1,164,815	\$ 1,432,478	\$ 1,267,272	\$ 1,593,293	\$ 1,801,199
Total debt service excluding fiscal charges as a percentage of non-capital expenditures	6.85%	6.52%	6.85%	6.91%	6.94%	6.04%	5.91%	6.76%	7.13%	8.05%

Source:  
Information for each fiscal year was extracted from Exhibit 2-b, Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.

**Exhibit S-1E**  
**Tax Revenues by Source - Governmental Funds - Last Ten Fiscal Years**  
**Modified Accrual Basis of Accounting (\$000s)**

Fiscal Year	Property Tax			Total	Sales and Use	Income and Franchise	Gross Receipts	Other Taxes	Total
	Real	Personal	Rental						
2016	\$ 2,386,010	\$ 59,101	\$ 58,780	\$ 2,503,891	\$ 1,451,441	\$ 2,464,330	\$ 365,305	\$ 498,161	\$ 7,283,128
2017	2,500,732	63,305	53,066	2,617,103	1,527,120	2,512,522	364,791	502,117	7,523,653
2018	2,579,542	72,268	56,628	2,708,438	1,597,939	2,641,586	368,446	508,151	7,824,560
2019	2,725,774	92,065	57,338	2,875,177	1,707,745	2,941,982	397,684	583,429	8,506,017
2020	2,869,204	77,698	56,716	3,003,618	1,317,112	3,104,933	374,112	489,989	8,289,764
2021	2,949,356	80,479	61,974	3,091,809	1,310,269	3,506,271	373,420	585,256	8,867,025
2022	2,849,757	82,885	61,077	2,993,719	1,814,080	4,108,313	407,580	738,184	10,061,876
2023	2,876,153	83,902	64,460	3,024,515	2,011,790	4,174,533	409,178	433,162	10,053,178
2024	2,953,558	83,354	67,373	3,104,285	2,084,662	4,271,954	425,297	375,078	10,261,276
2025	2,928,487	86,793	62,327	3,077,607	2,184,262	4,840,361	563,651	455,390	11,121,271

Source:

Total information for each fiscal year was extracted from Exhibit 2-b, Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.