

RESOLUTION

RESOLUTION OF APPROPRIATION

WHEREAS, the County Administrator has prepared a two-year Proposed Budget for the fiscal year beginning July 1, 2008, and ending June 30, 2009, along with the fiscal year beginning July 1, 2009, and ending June 30, 2010, and a five-year Capital Improvements Program, four years of which are for information and fiscal planning purposes only; and

WHEREAS, it is now necessary to appropriate funds to carry out the activities proposed therein for the fiscal year beginning July 1, 2008, and ending June 30, 2009, and to set tax rates on real estate, tangible personal property, and machinery and tools, to provide certain revenue in support of those appropriations; and

WHEREAS, the Board wishes to adopt the second year of the operating and capital budgets for planning purposes, beginning July 1, 2009, and ending June 30, 2010.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, that:

1. The following amounts are hereby appropriated in the FY 2009 General Fund for the offices and activities in the amounts as shown below:

GENERAL FUND REVENUES

	<u>FY 2009</u>
General Property Taxes	\$107,754,387
Other Local Taxes	22,030,000
Licenses, Permits and Fees	8,345,000
Fines and Forfeitures	375,000
Revenue from Use of Money and Property	1,315,000
Revenue from the Commonwealth	25,433,233
Revenue from the Federal Government	5,868
Charges for Current Services	4,678,036
Miscellaneous Revenues	<u>170,500</u>
TOTAL REVENUES	<u>\$170,107,024</u>

GENERAL FUND EXPENDITURES

	<u>FY 2009</u>
Administrative	\$ 1,316,186
Elections	347,090
Human Resources	1,367,379
Financial Administration	4,261,325
General Services	7,795,843
Information Resource Management	2,073,878

Development Management	4,629,568
Judicial	2,347,787
Public Safety	21,684,003
Community Services	6,759,715
Contributions - Other	3,573,683
Library and Arts Center	4,492,457
Health Services	1,662,869
Other Regional Entities	2,568,222
Nondepartmental	4,698,588
Contribution - Capital Projects Fund	4,200,000
Contributions - Other Funds	<u>2,882,905</u>
TOTAL EXPENDITURES	<u>\$76,661,498</u>

The appropriation for education of \$93,445,526 was executed on May 13, 2008.

Year-End Fund Balance	\$1,038,689
Contribution to Capital Projects Budget	\$1,038,689

2. That the property tax rates be set for the amounts shown below and revenues appropriated in the following classifications:

TAX RATES

Real Estate on each \$100 assessed value	\$0.77
Tangible Personal Property on each \$100 assessed value	\$4.00
Machinery and tools on each \$100 assessed value	\$4.00

3. That the following amounts are hereby appropriated in other budgets in FY 2008 for the activities in the amounts as shown below:

CAPITAL PROJECTS BUDGET

Revenues:

Debt Proceeds	\$66,852,605
Contribution from General Fund	5,238,689
Proffer Revenue	900,000
Other Revenue	<u>2,114,000</u>
	<u>\$75,105,294</u>

Expenditures:

The School appropriation of \$69,939,382 was executed on May 13, 2008.

County Capital Projects	<u>\$5,165,912</u>
	<u>\$5,165,912</u>

DEBT SERVICE BUDGET

From General Fund - Schools	\$18,570,000
From General Fund - Other	3,260,000
Fund Balance	195,126
Other Revenue	<u>3,100,000</u>
Total Debt Service Fund Revenues	<u>\$25,125,126</u>
Current Year Expenditures	<u>\$25,125,126</u>
Debt Service Fund Disbursements	<u>\$25,125,126</u>

VIRGINIA PUBLIC ASSISTANCE FUND

Revenues:

From the Federal Government/Commonwealth	\$4,279,107
From the General Fund	1,693,029
Other	<u>461,778</u>
Total Virginia Public Assistance Fund Revenues	<u>\$6,433,914</u>

Expenditures:

Administration and Assistance	<u>\$6,433,914</u>
Total Virginia Public Assistance Fund Expenditures	<u>\$6,379,395</u>

COMMUNITY DEVELOPMENT FUND

Revenues:

General Fund	\$ 691,292
Grants	1,525,924
Generated Program Income	200,000
Other	<u>100,000</u>
Total Community Development Fund Revenues & Fund Balance	<u>\$2,517,216</u>

Expenditures:

Administration and Programs	\$ 665,258
Housing & Community Development Programs	<u>1,851,958</u>
Total Community Development Fund Expenditures	<u>\$2,517,216</u>

SPECIAL PROJECTS/GRANTS FUND

Revenues:

From the School Division	\$ 12,000
Transfer from General Fund	217,426
Revenues from the Commonwealth	<u>275,850</u>
	<u>\$605,276</u>

Expenditures:

Comprehensive Services Act	<u>\$605,276</u>
	<u>\$605,276</u>

4. The County Administrator be authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in this resolution as he may deem in the best interest of the County in order to carry out the work of the County as approved by the Board of Supervisors during the coming fiscal year.
5. The County Administrator be authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors. There will be a salary increase included on the employee's salary with variable increases based on performance and funded at an average of three percent.
6. The County Administrator be authorized to transfer funds to and from the Personnel Contingency account and divisional personnel line items in order to capture turnover savings at a divisional level.
7. All outstanding encumbrances in all County funds on June 30, 2008, shall be an amendment to the FY 2009 budget and appropriated to the FY 2009 budget to the same department and account for which they were encumbered in the previous year.
8. The County Administrator be authorized to make expenditures from the Donation Trust Fund for the specified reasons for which the fund was established. In no case shall the expenditure exceed the available balance in the fund as verified by the Treasurer.
9. The Board of Supervisors of James City County, Virginia, hereby adopts the following budgets for the purposes of future financial and operational planning only:

FY 2010

General Fund	\$176,070,756
Capital Budget	36,991,325
Debt Service	27,568,235
Public Assistance	6,533,255
Community Development	2,393,788
Special Projects/Grants	605,276

Bruce C. Goodson
Chairman, Board of Supervisors

ATTEST:

Sanford B. Wanner
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 27th day of
May, 2008.

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