

COUNTY OF JAMES CITY, VIRGINIA

Exhibit A-1

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year ended June 30, 2000

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavorable)
Primary Government:			
General Fund:			
Revenue from local sources:			
General property taxes:			
Real property taxes	\$ 38,221,502	37,073,705	(1,147,797)
Real and personal public service corporation property taxes	1,201,047	1,284,856	83,809
Personal property taxes	8,375,089	12,472,370	4,097,281
Machinery and tools taxes	4,705,600	4,893,610	188,010
Penalties	375,440	339,059	(36,381)
Interest	167,960	144,125	(23,835)
Total general property taxes	53,046,638	56,207,725	3,161,087
Other local taxes:			
Local sales and use taxes	6,396,163	6,441,927	45,764
Franchise license taxes	90,000	130,852	40,852
Taxes on recordation and wills	353,903	549,583	195,680
Hotel and motel room taxes	2,040,000	2,051,456	11,456
Restaurant food taxes	3,028,276	3,204,795	176,519
Emergency Telephone Service Taxes	397,365	428,121	30,756
Deeds of conveyance	170,000	262,616	92,616
Total other local taxes	12,475,707	13,069,350	593,643
Permits, privilege fees and regulatory licenses:			
Animal licenses	7,500	6,848	(652)
Business licenses	2,900,000	3,468,178	568,178
Motor vehicle licenses	44,100	45,350	1,250
Building permits	579,740	858,475	278,735
Permits and other licenses	602,950	580,761	(22,189)
Total permits, privilege fees and regulatory licenses	4,134,290	4,959,612	825,322
Fines and forfeitures	50,000	155,245	105,245
Revenue from use of money and property:			
Revenue from use of money	1,600,000	1,529,544	(70,456)
Revenue from use of property	14,000	-	(14,000)
Total revenue from use of money and property	1,614,000	1,529,544	(84,456)
Charges for services:			
Excess fees of the Clerk	170,000	217,025	47,025
Charges for Commonwealth's attorney	500	1,435	935
Charges for law enforcement and traffic control	3,075	2,895	(180)
Charges for parks and recreation	1,676,920	1,767,288	90,368
Landfill user fees	134,900	162,913	28,013
Other fees	52,760	48,772	(3,988)
Total charges for services	2,038,155	2,200,328	162,173
Miscellaneous revenue:			
Sale of property	10,700	35,568	24,868
Miscellaneous	458,245	468,837	10,592
Total miscellaneous revenue	468,945	504,405	35,460
Total revenue from local sources	73,827,735	78,626,209	4,798,474

COUNTY OF JAMES CITY, VIRGINIA

Exhibit A-1, Continued

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavorable)
Revenue from the Commonwealth			
Noncategorical aid:			
ABC profits	\$ 85,860	107,716	21,856
Wine taxes	47,739	52,912	5,173
Mobile home titling taxes	40,000	31,243	(8,757)
Tax on deeds	565,110	582,218	17,108
Railroad rolling stock taxes	44,774	35,628	(9,146)
Personal property tax reimbursement	3,310,295	1,896,720	(1,413,575)
Car rental tax	700	4,775	4,075
Total noncategorical aid	4,094,478	2,711,212	(1,383,266)
Categorical aid:			
Shared expenses:			
Commonwealth's attorney	284,850	373,379	88,529
Sheriff	512,753	469,646	(43,107)
Commissioner of the Revenue	122,892	128,208	5,316
Treasurer	121,121	134,866	13,745
Medical examiner	559	360	(199)
Registrar/electoral board	44,798	59,425	14,627
Clerk of the Circuit Court	9,548	10,820	1,272
Total shared expenses	1,096,521	1,176,704	80,183
Other categorical aid:			
Emergency medical services	83,059	70,666	(12,393)
Operational expense - cars	15,525	32,074	16,549
Commission of the arts	3,500	5,000	1,500
HB 599 payments	904,659	904,659	-
Share of state sales tax	5,018,568	5,018,549	(19)
Litter control	3,198	7,405	4,207
Department of Youth Grant	242,293	-	(242,293)
Department of Justice - Resource Officer	32,824	16,412	(16,412)
State hurricane aid	29,449	19,855	(9,594)
Other	259,439	193,482	(65,957)
Total other categorical aid	6,592,514	6,268,102	(324,412)
Total categorical aid	7,689,035	7,444,806	(244,229)
Total revenue from the Commonwealth	11,783,513	10,156,018	(1,627,495)
Revenue from the Federal Government:			
Police - DCJS Grant	66,829	8,368	(58,461)
Drug Enforcement Grant	-	33,340	33,340
Emergency Medical Services	31,097	31,097	-
School Resource Officer	24,550	60,163	35,613
Victim's Assistance	28,927	20,960	(7,967)
Civil defense	38,000	-	(38,000)
Payments in lieu of taxes	2,100	4,467	2,367
Federal hurricane aid	126,935	85,402	(41,533)
Other	3,970	3,970	-
Total revenue from the Federal Government	322,408	247,767	(74,641)
Total revenues	\$ 85,933,656	89,029,994	3,096,338

COUNTY OF JAMES CITY, VIRGINIA

Exhibit A-1, Continued

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Fund, Major and Minor Expenditure Source	Budget	Actual	Variance Favorable (Unfavorable)
General government administration:			
Legislative -			
Board of supervisors	\$ 233,237	223,810	9,427
General and financial administration:			
County administrator	457,618	403,816	53,802
County attorney	315,197	307,934	7,263
Personnel	466,289	383,235	83,054
TQP	260,273	231,199	29,074
Legal services	16,793	10,107	6,686
Commissioner of the revenue	470,101	404,082	66,019
Real estate assessments	527,912	503,265	24,647
Treasurer	798,349	727,448	70,901
Financial management	537,182	483,472	53,710
Accounting	195,622	181,035	14,587
Total general and financial administration	4,045,336	3,635,593	409,743
Board of Elections:			
Electoral board and officials	75,216	74,944	272
Registrar	137,173	132,394	4,779
Total board of elections	212,389	207,338	5,051
Total general government administration	4,490,962	4,066,741	424,221
Judicial administration:			
Courts:			
Circuit court and judicial services	884,427	655,192	229,235
General district court	48,116	20,950	27,166
Juvenile and domestic relations district court	53,099	18,809	34,290
Clerk of the circuit court	155,819	102,426	53,393
Sheriff	806,483	741,733	64,750
9th judicial district	4,827	1,140	3,687
Courthouse	284,455	131,091	153,364
Victim and witness assistance	109,277	106,350	2,927
Total courts	2,346,503	1,777,691	568,812
Commonwealth's attorney	529,583	497,141	32,442
Total judicial administration	2,876,086	2,274,832	601,254
Public safety:			
Law enforcement and traffic control:			
Police department	3,743,293	3,609,918	133,375
Radio maintenance	82,592	73,819	8,773
Central dispatch	884,748	764,806	119,942
Total law enforcement and traffic control	4,710,633	4,448,543	262,090
Fire and rescue services:			
Fire department	4,094,608	3,826,481	268,127
Emergency medical services	1,157,943	1,099,845	58,098
Total fire and rescue services	5,252,551	4,926,326	326,225

COUNTY OF JAMES CITY, VIRGINIA

Exhibit A-1, Continued

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Fund, Major and Minor Expenditure Source	Budget	Actual	Variance Favorable (Unfavorable)
Regional Jail	878,598	775,628	102,970
Inspections -			
Code compliance	821,497	756,074	65,423
Other protection:			
Animal control	127,719	123,502	4,217
Emergency services (civil defense)	147,283	119,782	27,501
Total other protection	275,002	243,284	31,718
Total public safety	11,938,281	11,149,855	788,426
Public works:			
Sanitation and waste removal:			
Grounds maintenance	483,017	433,914	49,103
Refuse disposal	1,164,237	1,027,672	136,565
Total sanitation and waste removal	1,647,254	1,461,586	185,668
Maintenance of general buildings -			
Facilities management	1,322,096	1,232,333	89,763
Total public works	2,969,350	2,693,919	275,431
Health and welfare:			
Local health department	468,720	466,473	2,247
Mental health and mental retardation	438,984	438,984	-
Total health and welfare	907,704	905,457	2,247
Education -			
School Board administration	30,240	29,760	480
Parks, recreation and cultural:			
Parks and recreation:			
Administration	466,101	419,292	46,809
Park operations	1,463,667	1,432,038	31,629
Recreation services	1,228,218	1,152,301	75,917
Total parks and recreation	3,157,986	3,003,631	154,355
Library -			
Regional library	2,834,639	2,768,776	65,863
Total parks, recreation and cultural	5,992,625	5,772,407	220,218
Community development:			
Planning and community development:			
Planning	954,820	876,805	78,015
Development management	591,895	535,548	56,347
Communications/citizens assistance	508,933	461,146	47,787
Community services office	504,525	447,910	56,615
Economic development	293,746	267,552	26,194
Volunteer services	84,704	75,003	9,701
Satellite office	130,391	83,645	46,746
Contributions - other	1,581,023	1,559,745	21,278
Total planning and community development	4,650,037	4,307,354	342,683

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Environmental management:			
Environmental services	694,392	645,316	49,076
Mosquito control	47,479	31,155	16,324
Total environmental management	741,871	676,471	65,400
Cooperative extension program -			
Community development	107,365	89,723	17,642
Total community development	5,499,273	5,073,548	425,725
Nondepartmental -			
Miscellaneous	344,958	13,985	330,973
Total expenditures	35,049,479	31,980,504	3,068,975
Excess of revenues over expenditures	50,884,177	57,049,490	6,165,313
Other financing uses:			
Operating transfers out	(12,501,903)	(15,342,262)	(2,840,359)
Operating transfers from/to primary government	(38,933,481)	(38,933,462)	19
Total other financing uses	(51,435,384)	(54,275,724)	(2,840,340)
Excess (deficiency) of revenues over expenditures and other uses	(551,207)	2,773,766	3,324,973
Fund balance at beginning of year	551,207	16,105,941	15,554,734
Fund balance at end of year	\$ -	18,879,707	18,879,707

See accompanying notes to combined financial statements.