

COUNTY OF JAMES CITY, VIRGINIA

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General, Special Revenue, Debt Service and Discretely Presented Component Unit - Public School

Year ended June 30, 2000

	General Fund			Special Revenue Fund			Debt Service Fund			Public Schools		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:												
General property taxes	\$ 53,046,638	56,207,725	3,161,087	-	-	-	-	-	-	-	-	-
Other local taxes	12,475,707	13,069,350	593,643	-	-	-	-	-	-	-	-	-
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	1,614,000	1,529,544	(84,456)	-	-	-	675,756	422,025	(253,731)	-	-	-
Charges for services	2,038,155	2,200,328	162,173	-	-	-	-	-	-	-	-	-
Miscellaneous	468,945	504,405	35,460	-	-	-	-	-	-	367,839	444,188	76,349
Intergovernmental:												
Local	-	-	-	-	-	-	-	-	-	6,007,151	5,802,209	(204,942)
Commonwealth	11,783,513	10,156,018	(1,627,495)	745,681	762,451	16,770	-	-	-	14,008,053	12,851,688	(1,156,365)
Federal	322,408	247,767	(74,641)	2,238,744	1,929,795	(308,949)	-	-	-	1,527,161	1,754,366	227,205
Total revenues	85,933,656	89,029,994	3,096,338	2,984,425	2,692,246	(292,179)	675,756	422,025	(253,731)	21,910,204	20,852,451	(1,057,753)
Expenditures:												
Current:												
General government administration	4,490,962	4,066,741	424,221	-	-	-	-	-	-	-	-	-
Judicial administration	2,876,086	2,274,832	601,254	-	-	-	-	-	-	-	-	-
Public safety	11,938,281	11,149,855	788,426	-	-	-	-	-	-	-	-	-
Public works	2,969,350	2,693,919	275,431	-	-	-	-	-	-	-	-	-
Health and welfare	907,704	905,457	2,247	3,943,187	3,414,236	528,951	-	-	-	-	-	-
Education	30,240	29,760	480	-	-	-	-	-	-	60,346,438	59,239,603	1,106,835
Parks, recreation and cultural	5,992,625	5,772,407	220,218	-	-	-	-	-	-	-	-	-
Community development	5,499,273	5,073,548	425,725	-	-	-	-	-	-	-	-	-
Nondepartmental	344,958	13,985	330,973	-	-	-	86,403	49,644	36,759	-	-	-
Debt service:												
Principal retirement	-	-	-	-	-	-	4,709,823	4,710,166	(343)	-	37,884	(37,884)
Interest, other fiscal charges and early retirement	-	-	-	-	-	-	4,890,699	4,851,903	38,796	172,572	176,958	(4,386)
Total expenditures	35,049,479	31,980,504	3,068,975	3,943,187	3,414,236	528,951	9,686,925	9,611,713	75,212	60,519,010	59,454,445	1,064,565
Excess (deficiency) of revenues over expenditures	50,884,177	57,049,490	6,165,313	(958,762)	(721,990)	236,772	(9,011,169)	(9,189,688)	(178,519)	(38,608,806)	(38,601,994)	6,812
Other financing sources (uses):												
Operating transfers in	-	-	-	929,316	822,756	(106,560)	10,025,000	9,171,877	(853,123)	-	-	-
Operating transfers out	(12,501,903)	(15,342,262)	(2,840,359)	-	-	-	-	-	-	-	-	-
Operating transfers from primary government	(38,933,481)	(38,933,462)	19	-	-	-	-	-	-	38,608,806	38,608,787	(19)
Total other financing sources (uses):	(51,435,384)	(54,275,724)	(2,840,340)	929,316	822,756	(106,560)	10,025,000	9,171,877	(853,123)	38,608,806	38,608,787	(19)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(551,207)	2,773,766	3,324,973	(29,446)	100,766	130,212	1,013,831	(17,811)	(1,031,642)	-	6,793	6,793
Fund balances at beginning of year	551,207	16,105,941	15,554,734	29,446	591,561	562,115	(1,013,831)	161,237	1,175,068	-	1,149,704	1,149,704
Fund balances at end of year	\$ -	18,879,707	18,879,707	-	692,327	692,327	-	143,426	143,426	-	1,156,497	1,156,497

See accompanying notes to combined financial statements.