

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, 2001

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	\$ 39,537,848	40,653,156	1,115,308
Real and personal public service corporation property taxes	1,302,273	1,330,223	27,950
Personal property taxes	6,779,902	9,878,212	3,098,310
Machinery and tools taxes	5,075,000	5,110,546	35,546
Penalties	310,000	388,972	78,972
Interest	170,000	159,105	(10,895)
Total general property taxes	53,175,023	57,520,214	4,345,191
Other local taxes:			
Local sales and use taxes	6,664,531	6,730,007	65,476
Franchise license taxes	110,000	169,382	59,382
Taxes on recordation and wills	515,000	487,291	(27,709)
Hotel and motel room taxes	2,060,400	2,020,861	(39,539)
Restaurant food taxes	3,224,000	3,480,302	256,302
Emergency telephone service taxes	573,506	597,290	23,784
Deeds of conveyance	200,000	226,556	26,556
Total other local taxes	13,347,437	13,711,689	364,252
Permits, privilege fees and regulatory licenses:			
Animal licenses	7,762	7,036	(726)
Business licenses	3,182,700	3,724,719	542,019
Motor vehicle licenses	45,643	45,130	(513)
Building permits	690,031	846,299	156,268
Permits and other licenses	636,591	709,883	73,292
Total permits, privilege fees and regulatory licenses	4,562,727	5,333,067	770,340
Fines and forfeitures	60,000	176,803	116,803
Revenue from use of money and property:			
Revenue from use of money	1,624,000	1,962,780	338,780
Revenue from use of property	-	89	89
Total revenue from use of money and property	1,624,000	1,962,869	338,869
Charges for services:			
Excess fees of the Clerk	235,000	200,568	(34,432)
Charges for Commonwealth's attorney	500	1,883	1,383
Charges for law enforcement and traffic control	3,075	2,923	(152)
Charges for parks and recreation	1,906,192	1,925,723	19,531
Landfill user fees	152,000	142,739	(9,261)
Other fees	52,760	54,880	2,120
Total charges for services	2,349,527	2,328,716	(20,811)
Miscellaneous revenue:			
Sale of property	10,700	95,790	85,090
Miscellaneous	164,274	96,711	(67,563)
Total miscellaneous revenue	174,974	192,501	17,527
Total revenue from local sources	75,293,688	81,225,859	5,932,171

(Continued)

COUNTY OF JAMES CITY, VIRGINIA

Exhibit A-1, Continued

General Fund

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

Fund, Major and Minor Revenue Source	Budget	Actual	Variance favorable (unfavorable)
Revenue from the Commonwealth			
Noncategorical aid:			
ABC profits	82,069	96,317	14,248
Wine taxes	52,829	57,596	4,767
Mobile home titling taxes	40,000	103,131	63,131
Tax on deeds	525,076	432,915	(92,161)
Railroad rolling stock taxes	45,000	38,467	(6,533)
Personal property tax reimbursement	5,875,067	6,619,896	744,829
Car rental tax	700	11,524	10,824
Total noncategorical aid	6,620,741	7,359,846	739,105
Categorical aid:			
Shared expenses:			
Commonwealth's attorney	365,385	395,885	30,500
Sheriff	434,578	509,191	74,613
Commissioner of the Revenue	153,840	143,720	(10,120)
Treasurer	175,215	159,601	(15,614)
Medical examiner	420	690	270
Registrar/electoral board	42,162	45,371	3,209
Clerk of the Circuit Court	10,677	11,781	1,104
Total shared expenses	1,182,277	1,266,239	83,962
Other categorical aid:			
Emergency medical services	30,675	30,346	(329)
Operational expense - cars	15,525	10,975	(4,550)
Commission of the arts	4,750	5,000	250
HB 599 payments	1,088,983	1,048,071	(40,912)
Share of state sales tax	5,585,827	5,467,121	(118,706)
Litter control	7,405	7,965	560
Department of Justice - Resource Officer	28,490	8,379	(20,111)
Wireless Services Board	-	99,109	99,109
Other	154,726	101,205	(53,521)
Total other categorical aid	6,916,381	6,778,171	(138,210)
Total categorical aid	8,098,658	8,044,410	(54,248)
Total revenue from the Commonwealth	14,719,399	15,404,256	684,857
Revenue from the federal government:			
Police - DCJS Grant	36,055	24,518	(11,537)
School Resource Officer	24,550	72,577	48,027
Victim's assistance	87,697	87,697	-
Payments in lieu of taxes	2,100	4,645	2,545
Other	32,915	32,915	-
Total revenue from the federal government	183,317	222,352	39,035
Total revenues	\$ 90,196,404	96,852,467	6,656,063

(Continued)

COUNTY OF JAMES CITY, VIRGINIA

Exhibit A-1, Continued

General Fund

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

Fund, Major and Minor Expenditure Source	Budget	Actual	Variance favorable (unfavorable)
General government administration:			
Legislative -			
Board of supervisors	\$ 253,997	190,304	63,693
General and financial administration:			
County administrator	462,622	409,977	52,645
County attorney	333,471	321,572	11,899
Human resources	470,290	415,392	54,898
TQP	255,676	238,966	16,710
Legal services	16,249	6,247	10,002
Commissioner of the revenue	476,917	442,571	34,346
Real estate assessments	543,459	524,539	18,920
Treasurer	867,336	765,186	102,150
Financial management	525,312	492,397	32,915
Accounting	183,397	170,712	12,685
Total general and financial administration	4,134,729	3,787,559	347,170
Board of Elections:			
Electoral board and officials	70,713	70,532	181
Registrar	141,727	141,722	5
Total board of elections	212,440	212,254	186
Total general government administration	4,601,166	4,190,117	411,049
Judicial administration:			
Courts:			
Circuit court and judicial services	678,154	648,812	29,342
General district court	43,150	31,678	11,472
Juvenile and domestic relations district court	55,024	36,507	18,517
Clerk of the circuit court	202,948	156,120	46,828
Sheriff	774,075	769,289	4,786
9th judicial district	4,826	1,969	2,857
Courthouse	358,625	235,313	123,312
Victim and witness assistance	135,497	112,536	22,961
Total courts	2,252,299	1,992,224	260,075
Commonwealth's attorney	575,628	558,182	17,446
Total judicial administration	2,827,927	2,550,406	277,521
Public safety:			
Law enforcement and traffic control:			
Police department	3,910,125	3,751,529	158,596
Radio maintenance	96,765	77,288	19,477
Central dispatch	1,074,553	933,527	141,026
Total law enforcement and traffic control	5,081,443	4,762,344	319,099
Fire and rescue services:			
Fire department	4,228,341	4,034,661	193,680
Emergency medical services	1,095,488	1,031,237	64,251
Total fire and rescue services	5,323,829	5,065,898	257,931
Regional Jail	877,076	877,053	23

(Continued)

COUNTY OF JAMES CITY, VIRGINIA

Exhibit A-1, Continued

General Fund

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

Fund, Major and Minor Expenditure Source	Budget	Actual	Variance favorable (unfavorable)
Inspections - Code compliance	966,111	879,565	86,546
Other protection: Animal control	129,869	127,796	2,073
Emergency services (civil defense)	133,731	125,160	8,571
Total other protection	263,600	252,956	10,644
Total public safety	12,512,059	11,837,816	674,243
Public works: Sanitation and waste removal: Grounds maintenance	460,717	440,246	20,471
Refuse disposal	1,125,048	1,005,408	119,640
Total sanitation and waste removal	1,585,765	1,445,654	140,111
Maintenance of general buildings - Facilities management	1,403,352	1,344,045	59,307
Total public works	2,989,117	2,789,699	199,418
Health and welfare: Local health department	509,190	507,340	1,850
Mental health and mental retardation	530,290	511,949	18,341
Total health and welfare	1,039,480	1,019,289	20,191
Education - School Board administration	30,240	29,759	481
Parks, recreation and cultural: Parks and recreation: Administration	485,308	450,907	34,401
Park operations	1,607,212	1,546,794	60,418
Recreation services	1,387,222	1,366,884	20,338
Total parks and recreation	3,479,742	3,364,585	115,157
Library - Regional library	2,955,649	2,955,649	-
Total parks, recreation and cultural	6,435,391	6,320,234	115,157
Community development: Planning and community development: Planning	1,047,258	976,505	70,753
Development management	528,322	500,309	28,013
Communications/citizens assistance	535,507	511,985	23,522
Community services office	445,325	417,966	27,359
Economic development	308,492	260,477	48,015
Volunteer services	94,721	80,162	14,559
Satellite office	133,155	119,011	14,144
Contributions - other	1,513,914	1,493,694	20,220
Total planning and community development	4,606,694	4,360,109	246,585

COUNTY OF JAMES CITY, VIRGINIA

(Continued)  
Exhibit A-1, Continued

General Fund

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

Fund, Major and Minor Expenditure Source	Budget	Actual	Variance favorable (unfavorable)
Environmental management:			
Environmental services	687,964	661,049	26,915
Mosquito control	76,310	67,555	8,755
Total environmental management	764,274	728,604	35,670
Cooperative extension program - Community development	116,725	101,829	14,896
Total community development	5,487,693	5,190,542	297,151
Nondepartmental - Miscellaneous	206,719	25,886	180,833
Total expenditures	36,129,792	33,953,748	2,176,044
Excess of revenues over expenditures	54,066,612	62,898,719	8,832,107
Other financing uses:			
Operating transfers out	(12,094,763)	(14,280,344)	(2,185,581)
Operating transfers from/to primary government	(43,042,074)	(42,923,368)	118,706
Total other financing uses	(55,136,837)	(57,203,712)	(2,066,875)
Excess (deficiency) of revenues over expenditures and other uses	(1,070,225)	5,695,007	6,765,232
Fund balance at beginning of year, as restated (note 20)	1,070,225	19,574,296	18,504,071
Fund balance at end of year	\$ -	25,269,303	25,269,303

See accompanying notes to combined financial statements.