

COUNTY OF JAMES CITY, VIRGINIA
General Fund

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

Year Ended June 30, 2002

Fund, Major and Minor Revenue Source	Budget	Actual	Variance favorable (unfavorable)
General Fund:			
Revenue from local sources:			
General property taxes:			
Real property taxes	\$ 42,887,500	44,163,407	1,275,907
Real and personal public service corporation property taxes	1,370,142	1,431,922	61,780
Personal property taxes	4,825,350	8,685,189	3,859,839
Machinery and tools taxes	5,186,575	5,362,424	175,849
Penalties	350,000	415,832	65,832
Interest	142,700	213,154	70,454
Total general property taxes	54,762,267	60,271,928	5,509,661
Other local taxes:			
Local sales and use taxes	7,037,026	6,606,038	(430,988)
Franchise license taxes	141,400	194,690	53,290
Taxes on recordation and wills	500,000	639,572	139,572
Hotel and motel room taxes	2,081,005	2,040,704	(40,301)
Restaurant food taxes	3,593,221	3,789,140	195,919
Emergency telephone service taxes	760,000	847,194	87,194
Deeds of conveyance	200,000	250,852	50,852
Total other local taxes	14,312,652	14,368,190	55,538
Permits, privilege fees and regulatory licenses			
Animal licenses	7,000	6,294	(706)
Business licenses	3,565,000	3,923,734	358,734
Motor vehicle licenses	47,241	48,135	894
Building permits	710,732	801,462	90,730
Permits and other licenses	620,208	1,008,537	388,329
Total permits, privilege fees and regulatory licenses	4,950,181	5,788,162	837,981
Fines and forfeitures			
	170,000	203,714	33,714
Revenue from use of money and property			
Revenue from use of money	1,815,890	1,179,830	(636,060)
Revenue from use of property	–	16,001	16,001
Total revenue from use of money and property	1,815,890	1,195,831	(620,059)
Charges for services:			
Excess fees of the Clerk	235,000	279,845	44,845
Charges for Commonwealth's attorney	500	1,869	1,369
Charges for law enforcement and traffic control	3,075	5,912	2,837
Charges for parks and recreation	2,159,240	2,181,690	22,450
Landfill user fees	149,000	156,059	7,059
Other fees	38,500	55,504	17,004
Total charges for services	2,585,315	2,680,879	95,564
Miscellaneous revenue:			
Sale of property	10,000	13,000	3,000
Miscellaneous	364,815	287,818	(76,997)
Total miscellaneous revenue	374,815	300,818	(73,997)
Total revenue from local sources	78,971,120	84,809,522	5,838,402

COUNTY OF JAMES CITY, VIRGINIA

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)
General Fund, continued:			
Revenue from the Commonwealth:			
Noncategorical aid:			
ABC profits	\$ 94,157	130,757	36,600
Wine taxes	63,707	67,802	4,095
Mobile home titling taxes	75,000	23,781	(51,219)
Tax on deeds	537,262	443,019	(94,243)
Railroad rolling stock taxes	35,628	45,726	10,098
Personal property tax reimbursement	10,467,541	8,125,344	(2,342,197)
Car rental tax	700	9,921	9,221
Total noncategorical aid	11,273,995	8,846,350	(2,427,645)
Categorical aid:			
Shared expenses:			
Commonwealth's attorney	377,000	399,840	22,840
Sheriff	437,620	545,125	107,505
Commissioner of the Revenue	131,227	147,624	16,397
Treasurer	155,820	160,974	5,154
Medical examiner	420	270	(150)
Registrar/electoral board	43,005	45,032	2,027
Clerk of the Circuit Court	388,530	401,063	12,533
Total shared expenses	1,533,622	1,699,928	166,306
Other categorical aid:			
Operational expense - cars	15,525	5,485	(10,040)
Commission of the arts	–	5,000	5,000
HB 599 payments	1,036,866	1,021,853	(15,013)
Share of state sales tax	5,946,843	5,565,315	(381,528)
Litter control	7,405	8,735	1,330
Chesapeake Bay Local	–	4,340	4,340
Clerk of Circuit Court Grant	246,955	246,929	(26)
Wireless Services Board	202,658	287,718	85,060
Other	115,000	64,186	(50,814)
Total other categorical aid	7,571,252	7,209,561	(361,691)
Total categorical aid	9,104,874	8,909,489	(195,385)
Total revenue from the Commonwealth	20,378,869	17,755,839	(2,623,030)
Revenue from the federal government			
Police - DCJS Grant	24,550	24,518	(32)
Emergency Medical Services	50,675	30,746	(19,929)
School Resource Officer	37,313	37,313	–
Victim's assistance	126,712	115,945	(10,767)
Payments in lieu of taxes	4,645	14,018	9,373
DCJS-Records System Improvement	101,175	101,175	–
Total revenue from the federal government	345,070	323,715	(21,355)
Total revenues	\$ 99,695,059	102,889,076	3,194,017

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Fund, Major and Minor Expenditure Source	Budget	Actual	Variance favorable (unfavorable)
General Fund, continued:			
General government administration			
Legislative -			
Board of Supervisors	\$ 341,825	285,075	56,750
General and financial administration:			
County administrator	454,713	436,273	18,440
County attorney	352,450	345,817	6,633
Human resources	496,670	473,347	23,323
TQP	249,621	237,206	12,415
Legal services	16,147	3,933	12,214
Commissioner of the Revenue	483,876	441,501	42,375
Real estate assessments	618,271	611,809	6,462
Treasurer	972,805	889,241	83,564
Financial management	620,110	494,918	125,192
Accounting	144,005	134,065	9,940
Total general and financial administration	4,408,668	4,068,110	340,558
Board of Elections:			
Electoral board and officials	70,700	45,808	24,892
Registrar	176,752	167,220	9,532
Total board of elections	247,452	213,028	34,424
Total general government administration	4,997,945	4,566,213	431,732
Judicial administration:			
Courts:			
Circuit court and judicial services	594,027	516,235	77,792
General district court	37,394	30,377	7,017
Juvenile and domestic relations district court	28,140	17,286	10,854
Clerk of the Circuit Court	808,270	796,285	11,985
Sheriff	820,470	812,819	7,651
9th judicial district	6,200	3,904	2,296
Court Support Building	361,205	244,021	117,184
Courthouse	414,208	288,516	125,692
Victim and witness assistance	126,712	125,248	1,464
Total courts	3,196,626	2,834,691	361,935
Commonwealth's attorney	581,473	580,798	675
Total judicial administration	3,778,099	3,415,489	362,610
Public safety:			
Law enforcement and traffic control:			
Police department	4,457,209	3,787,280	669,929
Radio maintenance	98,989	83,692	15,297
Central dispatch	1,449,076	1,078,145	370,931
Total law enforcement and traffic control	6,005,274	4,949,117	1,056,157
Fire and rescue services:			
Fire department	4,583,770	4,432,458	151,312
Emergency medical services	1,146,769	1,104,217	42,552
Total fire and rescue services	5,730,539	5,536,675	193,864
Regional Jail	1,110,429	1,062,826	47,603

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Fund, Major and Minor Expenditure Source	Budget	Actual	Variance favorable (unfavorable)
General Fund, continued:			
Inspections - Code compliance	\$ 984,591	911,357	73,234
Other protection:			
Animal control	151,106	143,264	7,842
Emergency services (civil defense)	166,934	160,587	6,347
Total other protection	318,040	303,851	14,189
Total public safety	14,148,873	12,763,826	1,385,047
Public works:			
Sanitation and waste removal:			
Grounds maintenance	647,526	636,522	11,004
Refuse disposal	1,286,564	1,103,868	182,696
Total sanitation and waste removal	1,934,090	1,740,390	193,700
Maintenance of general buildings - Facilities management	1,507,794	1,449,977	57,817
Total public works	3,441,884	3,190,367	251,517
Health and welfare:			
Local health department	534,490	515,369	19,121
Mental health and mental retardation	557,839	557,839	–
Total health and welfare	1,092,329	1,073,208	19,121
Education - School Board administration	30,240	23,850	6,390
Parks, recreation and cultural:			
Parks and recreation:			
Administration	467,665	467,665	–
Park operations	1,853,338	1,836,503	16,835
Recreation services	1,518,305	1,512,245	6,060
Total parks and recreation	3,839,308	3,816,413	22,895
Library - Regional library	3,181,673	3,181,673	–
Total parks, recreation and cultural	7,020,981	6,998,086	22,895
Community development			
Planning and community development			
Planning	1,093,466	1,042,063	51,403
Development management	525,658	518,516	7,142
Communications/citizens assistance	532,334	466,907	65,427
Community services office	439,337	404,337	35,000
Economic development	305,553	272,343	33,210
Volunteer services	96,755	91,460	5,295
Satellite office	133,709	122,819	10,890
Contributions - other	1,589,205	1,586,269	2,936
Total planning and community developmen	4,716,017	4,504,714	211,303

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General Fund, continued:			
Community development, continued			
Environmental management:			
Environmental services	\$ 735,240	735,237	3
Mosquito control	79,533	74,981	4,552
Total environmental management	814,773	810,218	4,555
Cooperative extension program - Community development	96,268	94,641	1,627
Total community development	5,627,058	5,409,573	217,485
Nondepartmental - Miscellaneous	364,171	831	363,340
Total expenditures	40,501,580	37,441,443	3,060,137
Excess of revenues over expenditures	59,193,479	65,447,633	6,254,154
Other financing uses:			
Operating transfers out	(16,517,926)	(21,075,787)	(4,557,861)
Operating transfers from/to primary government	(46,026,924)	(46,026,924)	-
Total other financing uses	(62,544,850)	(67,102,711)	(4,557,861)
Excess (deficiency) of revenues over expenditures and other uses	(3,351,371)	(1,655,078)	1,696,293
Fund balance at beginning of year	3,351,371	25,269,303	21,917,932
Fund balance at end of year	\$ -	23,614,225	23,614,225

See accompanying notes to combined financial statements.