

Table III

COUNTY OF JAMES CITY, VIRGINIA

Comparative Statements of Revenues, Expenditures, Transfers and
Changes in General Fund Balance for Fiscal Years Ending June 30

	1998	1999	2000	2001	2002
Revenues:					
General property taxes	\$ 47,256,166	50,210,586	56,207,725	57,520,214	60,271,928
Other local taxes	11,652,701	12,522,848	13,069,350	13,711,689	14,368,190
Licenses, permits and fees	4,278,365	4,585,569	4,959,612	5,333,067	5,788,162
Fines and forfeitures	63,930	56,286	155,245	176,803	203,714
Use of money and property	1,476,152	1,705,754	1,529,544	1,962,869	1,195,831
Revenue from the Commonwealth	6,466,849	7,319,668	10,156,018	15,404,256	17,755,839
Charges for services	1,871,793	2,063,249	2,200,328	2,328,716	2,680,879
Revenue from the federal government	166,418	165,651	247,767	222,352	323,715
Miscellaneous	126,370	131,881	504,405	192,501	300,818
Total revenues	73,358,744	78,761,492	89,029,994	96,852,467	102,889,076
Expenditures:					
General government	1,535,144	1,568,750	1,767,439	1,794,712	1,994,679
Financial administration	1,919,183	2,109,610	2,299,302	2,395,405	2,571,534
Community environmental services	6,568,581	7,742,798	7,767,467	7,980,241	8,710,444
Community personal services	5,760,354	6,389,487	6,677,864	7,339,523	7,960,790
Education	34,218	17,254	29,760	29,759	23,850
Administration of justice	1,734,800	1,713,934	2,274,832	2,550,406	3,415,489
Public safety	9,474,496	9,863,142	11,149,855	11,837,816	12,763,826
Nondepartmental	33,974	6,756	13,985	25,886	831
Total expenditures	27,060,750	29,411,731	31,980,504	33,953,748	37,441,443
Excess of revenues over expenditures	46,297,994	49,349,761	57,049,490	62,898,719	65,447,633
Other financing sources (uses):					
Operating transfers in	—	35,000	—	—	—
Operating transfers out	(44,104,659)	(50,458,786)	(54,275,724)	(57,203,712)	(67,102,711)
Total other financing uses	(44,104,659)	(50,423,786)	(54,275,724)	(57,203,712)	(67,102,711)
Excess (deficiency) of revenues over expenditures and other uses	2,193,335	(1,074,025)	2,773,766	5,695,007	(1,655,078)
Fund balance at beginning of year	14,986,631	17,179,966	16,105,941	19,574,296	25,269,303
Fund balance at end of year	\$ 17,179,966	16,105,941	18,879,707	25,269,303	23,614,225

Note: The beginning fund balance of fiscal year 2001 was restated as a result of the implementation of GASB Statement No. 33.