

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 Schools (Budgeted Funds)

Year Ended June 30, 2002

	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)
<b>Revenues:</b>												
General property taxes	\$ 54,762,267	60,271,928	5,509,661	-	-	-	-	-	-	-	-	-
Other local taxes	14,312,652	14,368,190	55,538	-	-	-	-	-	-	-	-	-
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	1,815,890	1,195,831	(620,059)	-	-	-	-	3,800	3,800	-	-	-
Charges for services	2,585,315	2,680,879	95,564	-	-	-	-	-	-	-	-	-
Miscellaneous	374,815	300,818	(73,997)	-	-	-	-	-	-	366,128	456,836	90,708
Intergovernmental:												
Local	-	-	-	-	-	-	-	-	-	6,756,246	6,756,246	-
Commonwealth	20,378,869	17,755,839	(2,623,030)	230,790	1,255,673	1,024,883	-	-	-	13,933,331	13,769,965	(163,366)
Federal	345,070	323,715	(21,355)	2,917,098	2,241,784	(675,314)	-	-	-	1,883,353	2,102,051	218,698
<b>Total revenues</b>	<b>99,695,059</b>	<b>102,889,076</b>	<b>3,194,017</b>	<b>3,147,888</b>	<b>3,497,457</b>	<b>349,569</b>	<b>-</b>	<b>3,800</b>	<b>3,800</b>	<b>22,939,058</b>	<b>23,085,098</b>	<b>146,040</b>
<b>Expenditures:</b>												
Current:												
General government administration	4,997,945	4,566,213	431,732	-	-	-	-	-	-	-	-	-
Judicial administration	3,778,099	3,415,489	362,610	-	-	-	-	-	-	-	-	-
Public safety	14,148,873	12,763,826	1,385,047	-	-	-	-	-	-	-	-	-
Public works	3,441,884	3,190,367	251,517	-	-	-	-	-	-	-	-	-
Health and welfare	1,092,329	1,073,208	19,121	4,367,917	4,299,613	68,304	-	-	-	-	-	-
Education	30,240	23,850	6,390	-	-	-	-	-	-	68,793,410	66,996,851	1,796,559
Parks, recreation and cultural	7,020,981	6,998,086	22,895	-	-	-	-	-	-	-	-	-
Community development	5,627,058	5,409,573	217,485	-	-	-	-	-	-	-	-	-
Nondepartmental	364,171	831	363,340	-	-	-	109,250	63,117	46,133	-	-	-
Debt service:												
Principal retirement	-	-	-	-	-	-	4,904,047	4,904,047	-	-	279,589	(279,589)
Interest, other fiscal charges and early retirement	-	-	-	-	-	-	4,669,025	4,669,021	4	172,572	212,197	(39,625)
<b>Total expenditures</b>	<b>40,501,580</b>	<b>37,441,443</b>	<b>3,060,137</b>	<b>4,367,917</b>	<b>4,299,613</b>	<b>68,304</b>	<b>9,682,322</b>	<b>9,636,185</b>	<b>46,137</b>	<b>68,965,982</b>	<b>67,488,637</b>	<b>1,477,345</b>
Excess (deficiency) of revenues over expenditures	59,193,479	65,447,633	6,254,154	(1,220,029)	(802,156)	417,873	(9,682,322)	(9,632,385)	49,937	(46,026,924)	(44,403,539)	1,623,385
<b>Other financing sources (uses):</b>												
Operating transfers in	-	-	-	1,083,746	1,083,746	-	9,195,296	9,749,157	553,861	46,026,924	46,026,924	-
Operating transfers out	(16,517,926)	(21,075,787)	(4,557,861)	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	(46,026,924)	(46,026,924)	-	-	-	-	(132,150)	(127,146)	5,004	-	-	-
<b>Total other financing sources (uses):</b>	<b>(62,544,850)</b>	<b>(67,102,711)</b>	<b>(4,557,861)</b>	<b>1,083,746</b>	<b>1,083,746</b>	<b>-</b>	<b>9,063,146</b>	<b>9,622,011</b>	<b>558,865</b>	<b>46,026,924</b>	<b>46,026,924</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(3,351,371)	(1,655,078)	1,696,293	(136,283)	281,590	417,873	(619,176)	(10,374)	608,802	-	1,623,385	1,623,385
Fund balances at beginning of year	3,351,371	25,269,303	21,917,932	136,283	1,003,068	866,785	619,176	130,628	(488,548)	-	2,353,008	2,353,008
Fund balances at end of year	\$ -	23,614,225	23,614,225	-	1,284,658	1,284,658	-	120,254	120,254	-	3,976,393	3,976,393

See accompanying notes to combined financial statements.