

Table V

## COUNTY OF JAMES CITY, VIRGINIA

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

	2000	2001	2002	2003	2004
<b>Revenues:</b>					
General property taxes	\$ 56,207,725	57,520,214	60,271,928	64,932,615	68,743,915
Other local taxes	13,069,350	13,711,689	14,368,190	14,948,074	15,297,039
Licenses, permits and fees	4,959,612	5,333,067	5,788,162	6,241,266	7,233,545
Fines and forfeitures	155,245	176,803	203,714	240,353	288,221
Use of money and property	1,529,544	1,962,869	1,195,831	681,355	288,567
Revenue from the Commonwealth	10,156,018	15,404,256	17,755,839	17,870,110	18,471,484
Charges for services	2,200,328	2,328,716	2,680,879	3,232,690	3,486,006
Revenue from the federal government	247,767	222,352	323,715	183,259	32,061
Miscellaneous	504,405	192,501	300,818	183,661	116,844
<b>Total revenues</b>	<b>89,029,994</b>	<b>96,852,467</b>	<b>102,889,076</b>	<b>108,513,383</b>	<b>113,957,682</b>
<b>Expenditures:</b>					
General government	1,767,439	1,794,712	1,994,679	2,162,361	2,444,188
Financial administration	2,299,302	2,395,405	2,571,534	4,670,791	4,758,701
Community environmental services	7,767,467	7,980,241	8,710,444	9,029,558	9,164,073
Community personal services	6,677,864	7,339,523	7,960,790	8,683,802	8,882,615
Education	29,760	29,759	23,850	16,734	16,139
Administration of justice	2,274,832	2,550,406	3,415,489	3,078,719	3,050,448
Public safety	11,149,855	11,837,816	12,763,826	14,732,748	14,773,572
Nondepartmental	13,985	25,886	831	824,886	626,983
<b>Total expenditures</b>	<b>31,980,504</b>	<b>33,953,748</b>	<b>37,441,443</b>	<b>43,199,599</b>	<b>43,716,719</b>
<b>Excess of revenues over expenditures</b>	<b>57,049,490</b>	<b>62,898,719</b>	<b>65,447,633</b>	<b>65,313,784</b>	<b>70,240,963</b>
<b>Other financing uses -</b>					
Operating transfers out	(54,275,724)	(57,203,712)	(67,102,711)	(67,214,090)	(67,259,366)
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	<b>2,773,766</b>	<b>5,695,007</b>	<b>(1,655,078)</b>	<b>(1,900,306)</b>	<b>2,981,597</b>
Fund balance at beginning of year	16,105,941	19,574,296	25,269,303	23,614,225	21,713,919
Fund balance at end of year	\$ 18,879,707	25,269,303	23,614,225	21,713,919	24,695,516

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