

## COUNTY OF JAMES CITY, VIRGINIA

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Unaudited)  
General Fund

Year ended June 30, 2004

Fund, Major and Minor Revenue Source	Original budget	Final budget	Actual	Variance favorable (unfavorable)
Primary Government:				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 52,114,836	51,534,836	51,717,912	183,076
Real and personal public service corporation property taxes	1,500,000	1,500,000	1,444,500	(55,500)
Personal property taxes	9,188,000	9,188,000	9,911,198	723,198
Machinery and tools taxes	5,209,000	5,209,000	5,073,476	(135,524)
Penalties	460,000	460,000	406,181	(53,819)
Interest	280,000	280,000	190,648	(89,352)
Total general property taxes	<u>68,751,836</u>	<u>68,171,836</u>	<u>68,743,915</u>	<u>572,079</u>
Other local taxes:				
Local sales and use taxes	6,750,000	6,750,000	6,795,086	45,086
Franchise license taxes	210,000	210,000	191,393	(18,607)
Taxes on recordation and wills	675,000	675,000	972,122	297,122
Hotel and motel room taxes	2,050,000	2,050,000	1,752,347	(297,653)
Restaurant food taxes	4,117,500	4,117,500	4,147,075	29,575
Telecommunications taxes	1,000,000	1,000,000	1,031,648	31,648
Deeds of conveyance	275,000	275,000	407,368	132,368
Total other local taxes	<u>15,077,500</u>	<u>15,077,500</u>	<u>15,297,039</u>	<u>219,539</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	6,500	6,500	9,435	2,935
Business licenses	4,544,300	4,544,300	4,391,107	(153,193)
Motor vehicle licenses	55,000	55,000	121,885	66,885
Building permits	896,386	896,386	1,271,506	375,120
Permits and other licenses	1,234,564	1,234,564	1,439,612	205,048
Total permits, privilege fees and regulatory licenses	<u>6,736,750</u>	<u>6,736,750</u>	<u>7,233,545</u>	<u>496,795</u>
Fines and forfeitures	220,000	220,000	288,221	68,221
Revenue from use of money and property:				
Revenue from use of money	535,000	535,000	267,817	(267,183)
Revenue from use of property	—	—	20,750	20,750
Total revenue from use of money and property	<u>535,000</u>	<u>535,000</u>	<u>288,567</u>	<u>(246,433)</u>
Charges for services:				
Excess fees of the Clerk	350,000	350,000	530,332	180,332
Charges for Commonwealth's attorney	2,000	2,000	1,391	(609)
Charges for law enforcement and traffic control	60,250	60,250	93,922	33,672
Charges for parks and recreation	2,644,343	2,644,343	2,509,133	(135,210)
Landfill user fees	150,000	150,000	177,477	27,477
Other fees	58,750	58,750	173,751	115,001
Total charges for services	<u>3,265,343</u>	<u>3,265,343</u>	<u>3,486,006</u>	<u>220,663</u>
Miscellaneous revenue:				
Sale of property	10,000	10,000	21,159	11,159
Miscellaneous	59,820	59,820	95,685	35,865
Total miscellaneous revenue	<u>69,820</u>	<u>69,820</u>	<u>116,844</u>	<u>47,024</u>
Total revenue from local sources	<u>94,656,249</u>	<u>94,076,249</u>	<u>95,454,137</u>	<u>1,377,888</u>

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General Fund

Year ended June 30, 2004

Fund, Major and Minor Revenue Source	Original budget	Final budget	Actual	Variance favorable (unfavorable)
Revenue from the Commonwealth:				
Noncategorical aid:				
ABC profits	\$ 28,201	28,201	73,356	45,155
Wine taxes	29,560	29,560	45,470	15,910
Mobile home titling taxes	20,000	20,000	12,033	(7,967)
Tax on deeds	489,844	489,844	422,247	(67,597)
Railroad rolling stock taxes	45,805	45,805	44,322	(1,483)
Personal property tax relief	9,770,000	9,770,000	8,807,578	(962,422)
Car rental tax	7,500	7,500	31,028	23,528
Total noncategorical aid	<u>10,390,910</u>	<u>10,390,910</u>	<u>9,436,034</u>	<u>(954,876)</u>
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	383,885	388,271	389,838	1,567
Sheriff	584,183	590,329	586,047	(4,282)
Commissioner of the Revenue	129,193	130,711	130,236	(475)
Treasurer	147,952	149,740	148,833	(907)
Medical examiner	300	300	360	60
Registrar/electoral board	44,981	45,564	44,067	(1,497)
Clerk of the Circuit Court	351,919	356,480	381,246	24,766
Total shared expenses	<u>1,642,413</u>	<u>1,661,395</u>	<u>1,680,627</u>	<u>19,232</u>
Other categorical aid:				
Emergency medical services	30,746	30,746	7,522	(23,224)
Commission of the arts	5,000	5,000	5,000	—
HB 599 payments	1,092,322	1,092,322	1,102,396	10,074
Share of state sales tax	5,703,245	5,703,245	6,027,421	324,176
Department of Youth/Family Service	125,600	125,600	—	(125,600)
Wireless Services Board	—	—	108,853	108,853
Other	89,756	89,756	103,631	13,875
Total other categorical aid	<u>7,046,669</u>	<u>7,046,669</u>	<u>7,354,823</u>	<u>308,154</u>
Total categorical aid	<u>8,689,082</u>	<u>8,708,064</u>	<u>9,035,450</u>	<u>327,386</u>
Total revenue from the Commonwealth	<u>19,079,992</u>	<u>19,098,974</u>	<u>18,471,484</u>	<u>(627,490)</u>
Revenue from the federal government:				
Victim's assistance	26,425	26,425	26,425	—
Payments in lieu of taxes	14,000	14,000	5,636	(8,364)
Total revenue from the federal government	<u>40,425</u>	<u>40,425</u>	<u>32,061</u>	<u>(8,364)</u>
Total revenues	<u>113,776,666</u>	<u>113,215,648</u>	<u>113,957,682</u>	<u>742,034</u>

## COUNTY OF JAMES CITY, VIRGINIA

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Unaudited)  
General Fund

Year ended June 30, 2004

<b>Fund, Major and Minor Expenditure Source</b>	<b>Original budget</b>	<b>Final budget</b>	<b>Actual</b>	<b>Variance favorable (unfavorable)</b>
<b>General government administration:</b>				
Legislative -				
Board of supervisors	\$ 200,277	202,378	189,833	12,545
<b>General and financial administration:</b>				
County administrator	428,886	428,896	417,829	11,067
County attorney	376,425	376,439	361,116	15,323
Human Resources	445,708	462,750	440,185	22,565
TQP	220,831	236,646	228,765	7,881
Legal services	11,250	11,250	4,379	6,871
Commissioner of the Revenue	524,737	525,792	480,339	45,453
Real estate assessments	658,875	669,163	621,947	47,216
Treasurer	863,398	867,104	777,147	89,957
Financial management	835,169	867,152	812,898	54,254
Accounting	113,081	116,172	104,508	11,664
Publications management	171,724	172,376	162,797	9,579
Purchasing	219,180	234,036	230,413	3,623
Records management	186,494	210,010	194,819	15,191
Graphics	191,258	220,950	213,438	7,512
Information Technology	1,167,860	1,215,712	1,160,395	55,317
Fleet maintenance	530,924	596,018	578,204	17,814
Total general and financial administration	6,945,800	7,210,466	6,789,179	421,287
<b>Board of Elections:</b>				
Electoral board and officials	73,671	73,799	63,357	10,442
Registrar	186,716	187,392	160,520	26,872
Total board of elections	260,387	261,191	223,877	37,314
Total general government administration	7,406,464	7,674,035	7,202,889	471,146
<b>Judicial administration:</b>				
Courts:				
Circuit court and judicial services	232,267	229,267	218,109	11,158
General district court	42,043	42,061	27,649	14,412
Juvenile and domestic relations district court	27,788	32,000	19,639	12,361
Clerk of the Circuit Court	614,037	620,426	544,405	76,021
Sheriff	879,749	893,740	858,590	35,150
9th judicial district	7,058	7,058	6,880	178
Court Support building	484,572	487,072	340,143	146,929
Courthouse	394,669	486,309	324,748	161,561
Victim and witness assistance	116,181	116,181	123,432	(7,251)
Total courts	2,798,364	2,914,114	2,463,595	450,519
Commonwealth's attorney	589,019	610,542	586,853	23,689
Total judicial administration	3,387,383	3,524,656	3,050,448	474,208
<b>Public safety:</b>				
Law enforcement and traffic control:				
Police department	4,778,194	4,758,468	4,597,206	161,262
Radio maintenance	96,790	89,933	81,553	8,380
Central dispatch	1,368,410	1,368,418	1,196,168	172,250
Total law enforcement and traffic control	6,243,394	6,216,819	5,874,927	341,892
Fire and rescue services:				
Fire department	5,207,490	5,153,238	4,948,075	205,163
Emergency medical services	1,369,820	1,301,879	1,231,586	70,293
Total fire and rescue services	6,577,310	6,455,117	6,179,661	275,456

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General Fund

Year ended June 30, 2004

<b>Fund, Major and Minor Expenditure Source</b>	<b>Original budget</b>	<b>Final budget</b>	<b>Actual</b>	<b>Variance favorable (unfavorable)</b>
Correction and detention - Regional Jail	\$ 1,266,373	1,559,322	1,559,322	—
Inspections - Code compliance	913,400	928,018	891,080	36,938
Other protection: Animal control	145,872	145,872	137,245	8,627
Emergency services (civil defense)	141,438	143,438	131,337	12,101
Total other protection	287,310	289,310	268,582	20,728
Total public safety	15,287,787	15,448,586	14,773,572	675,014
Public works:				
Sanitation and waste removal:				
Grounds maintenance	662,376	686,779	600,061	86,718
Refuse disposal	1,273,599	1,274,790	1,267,289	7,501
Total sanitation and waste removal	1,935,975	1,961,569	1,867,350	94,219
Maintenance of general buildings and grounds - Facilities management	1,495,644	1,501,462	1,470,026	31,436
Total public works	3,431,619	3,463,031	3,337,376	125,655
Health and welfare:				
Local health department	533,146	557,982	553,979	4,003
Mental health and mental retardation	573,761	609,556	609,556	—
Total health and welfare	1,106,907	1,167,538	1,163,535	4,003
Education - School Board administration	52,558,723	52,558,723	52,556,412	2,311
Parks, recreation and cultural:				
Parks and recreation:				
Administration	595,606	701,015	539,011	162,004
Park operations	2,392,845	2,406,388	2,194,262	212,126
Recreation services	1,580,218	1,552,454	1,447,030	105,424
Total parks and recreation	4,568,669	4,659,857	4,180,303	479,554
Library - Regional library	3,637,976	3,637,976	3,637,976	—
Total parks, recreation and cultural	8,206,645	8,297,833	7,818,279	479,554
Community development:				
Planning and community development:				
Planning	1,009,878	1,089,329	1,016,865	72,464
Development management	351,122	355,035	340,682	14,353
Communications/citizens assistance	312,625	372,205	338,980	33,225
Neighborhood connections	295,558	269,769	260,800	8,969
Community services office	496,362	499,340	464,556	34,784
Economic development	278,206	278,214	257,363	20,851
Satellite office	138,873	138,873	129,030	9,843
Contributions – other	1,929,039	1,929,039	1,902,608	26,431
Total planning and community development	4,811,663	4,931,804	4,710,884	220,920
Environmental management:				
Environmental Services	991,465	994,450	882,698	111,752
Mosquito control	75,255	75,255	61,077	14,178
Total environmental management	1,066,720	1,069,705	943,775	125,930

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Year ended June 30, 2004

<u>Fund, Major and Minor Expenditure Source</u>	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Cooperative extension program - Community development	\$ 82,582	83,114	72,839	10,275
Total community development	5,960,965	6,084,623	5,727,498	357,125
Nondepartmental - Miscellaneous	1,718,802	1,051,745	626,983	424,762
Total expenditures	99,065,295	99,270,770	96,256,992	3,013,778
Excess of revenues over expenditures	14,711,371	13,944,878	17,700,690	3,755,812
Other financing uses - Operating transfers out	(14,711,371)	(16,687,592)	(14,719,093)	1,968,499
Excess (deficiency) of revenues over expenditures and other uses	—	(2,742,714)	2,981,597	5,724,311
Fund balance at beginning of year	—	2,742,714	21,713,919	18,971,205
Fund balance at end of year	\$ —	—	24,695,516	24,695,516

Unaudited – see accompanying independent auditors' report.  
See accompanying note to required supplementary information.