

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

	2001	2002	2003	2004	2005
Revenues:					
General property taxes	\$ 57,520,214	60,271,928	64,932,615	68,743,915	73,731,983
Other local taxes	13,711,689	14,368,190	14,948,074	15,297,039	17,955,400
Licenses, permits and fees	5,333,067	5,788,162	6,241,266	7,233,545	7,746,142
Fines and forfeitures	176,803	203,714	240,353	288,221	301,204
Use of money and property	1,962,869	1,195,831	681,355	288,567	574,902
Revenue from the Commonwealth	15,404,256	17,755,839	17,870,110	18,471,484	20,128,115
Charges for services	2,328,716	2,680,879	3,232,690	3,486,006	3,501,772
Revenue from the federal government	222,352	323,715	183,259	32,061	107,880
Miscellaneous	192,501	300,818	183,661	116,844	150,352
Total revenues	96,852,467	102,889,076	108,513,383	113,957,682	124,197,750
Expenditures:					
General government	1,794,712	1,994,679	2,162,361	2,444,188	2,381,971
Financial administration	2,395,405	2,571,534	4,670,791	4,758,701	4,719,051
Community environmental services	7,980,241	8,710,444	9,029,558	9,164,073	10,564,351
Community personal services	7,339,523	7,960,790	8,683,802	8,882,615	9,392,205
Education	42,953,127	46,050,774	49,505,679	52,556,412	55,459,098
Administration of justice	2,550,406	3,415,489	3,078,719	3,050,448	3,125,975
Public safety	11,837,816	12,763,826	14,732,748	14,773,572	16,271,208
Nondepartmental	25,886	831	824,886	626,983	785,865
Total expenditures	76,877,116	83,468,367	92,688,544	96,256,992	102,699,724
Excess of revenues over expenditures	19,975,351	19,420,709	15,824,839	17,700,690	21,498,026
Other financing uses -					
Operating transfers out	(14,280,344)	(21,075,787)	(17,725,145)	(14,719,093)	(15,213,857)
Excess (deficiency) of revenues over expenditures and other uses	5,695,007	(1,655,078)	(1,900,306)	2,981,597	6,284,169
Fund balance at beginning of year	19,574,296	25,269,303	23,614,225	21,713,919	24,695,516
Fund balance at end of year	\$ 25,269,303	23,614,225	21,713,919	24,695,516	30,979,685

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