

COUNTY OF JAMES CITY, VIRGINIA

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Unaudited)
General Fund

Year ended June 30, 2005

Fund, Major and Minor Revenue Source	Original budget	Final budget	Actual	Variance positive (negative)
Primary Government:				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 55,191,909	55,442,538	56,157,350	714,812
Real and personal public service corporation property taxes	1,400,000	1,400,000	1,339,496	(60,504)
Personal property taxes	10,275,000	10,275,000	10,771,626	496,626
Machinery and tools taxes	5,100,000	5,100,000	4,906,446	(193,554)
Penalties	425,000	425,000	419,332	(5,668)
Interest	225,000	225,000	137,733	(87,267)
Total general property taxes	72,616,909	72,867,538	73,731,983	864,445
Other local taxes:				
Local sales and use taxes	6,850,000	6,850,000	7,636,974	786,974
Franchise license taxes	245,000	245,000	214,849	(30,151)
Taxes on recordation and wills	1,462,000	1,462,000	1,654,879	192,879
Hotel and motel room taxes	2,650,000	2,650,000	2,480,944	(169,056)
Restaurant food taxes	4,465,000	4,465,000	4,444,002	(20,998)
Telecommunications taxes	1,183,725	1,183,725	1,066,386	(117,339)
Deeds of conveyance	375,000	375,000	457,366	82,366
Total other local taxes	17,230,725	17,230,725	17,955,400	724,675
Permits, privilege fees and regulatory licenses:				
Animal licenses	8,500	8,500	20,608	12,108
Business licenses	4,380,000	4,380,000	4,663,030	283,030
Motor vehicle licenses	115,000	115,000	136,280	21,280
Building permits	1,250,000	1,250,000	1,522,351	272,351
Permits and other licenses	1,414,500	1,414,500	1,403,873	(10,627)
Total permits, privilege fees and regulatory licenses	7,168,000	7,168,000	7,746,142	578,142
Fines and forfeitures	300,000	300,000	301,204	1,204
Revenue from use of money and property:				
Revenue from use of money	600,000	600,000	545,998	(54,002)
Revenue from use of property	39,131	39,131	28,904	(10,227)
Total revenue from use of money and property	639,131	639,131	574,902	(64,229)
Charges for services:				
Excess fees of the clerk	575,000	575,000	507,523	(67,477)
Charges for Commonwealth's attorney	2,000	2,000	2,025	25
Charges for law enforcement and traffic control	94,000	94,000	83,034	(10,966)
Charges for parks and recreation	2,447,759	2,447,759	2,530,099	82,340
Landfill user fees	176,000	176,000	220,149	44,149
Other fees	117,000	117,000	158,942	41,942
Total charges for services	3,411,759	3,411,759	3,501,772	90,013
Miscellaneous revenue:				
Sale of property	10,000	10,000	12,221	2,221
Miscellaneous	73,100	111,900	138,131	26,231
Total miscellaneous revenue	83,100	121,900	150,352	28,452
Total revenue from local sources	101,449,624	101,739,053	103,961,755	2,222,702

COUNTY OF JAMES CITY, VIRGINIA

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

Year ended June 30, 2005

<u>Fund, Major and Minor Revenue Source</u>	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance positive (negative)</u>
Revenue from the Commonwealth:				
Noncategorical aid:				
ABC profits	\$ 48,924	48,924	28,199	(20,725)
Wine taxes	32,616	32,616	29,558	(3,058)
Mobile home titling taxes	12,500	12,500	29,683	17,183
Tax on deeds	430,000	430,000	399,189	(30,811)
Railroad rolling stock taxes	45,805	45,805	43,199	(2,606)
Personal property tax relief	9,550,000	9,550,000	9,184,515	(365,485)
Car rental tax	15,000	15,000	39,311	24,311
Total noncategorical aid	10,134,845	10,134,845	9,753,654	(381,191)
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	408,980	408,980	410,770	1,790
Sheriff	624,183	624,183	618,620	(5,563)
Commissioner of the revenue	132,261	132,261	138,182	5,921
Treasurer	152,373	152,373	155,400	3,027
Medical examiner	300	300	300	—
Registrar/electoral board	53,557	53,557	54,178	621
Clerk of the circuit court	369,919	369,919	387,304	17,385
Total shared expenses	1,741,573	1,741,573	1,764,754	23,181
Other categorical aid:				
Emergency medical services	30,746	30,746	7,655	(23,091)
Commission of the arts	5,000	5,000	5,000	—
HB 599 payments	1,262,322	1,262,322	1,280,404	18,082
Share of state sales tax	6,963,981	6,963,981	7,087,921	123,940
Wireless services board	153,417	153,417	146,277	(7,140)
Other	—	4,400	82,450	78,050
Total other categorical aid	8,415,466	8,419,866	8,609,707	189,841
Total categorical aid	10,157,039	10,161,439	10,374,461	213,022
Total revenue from the Commonwealth	20,291,884	20,296,284	20,128,115	(168,169)
Revenue from the federal government:				
Victim's assistance	97,960	97,960	102,012	4,052
Payments in lieu of taxes	8,100	8,100	5,868	(2,232)
Total revenue from the federal government	106,060	106,060	107,880	1,820
Total revenues	121,847,568	122,141,397	124,197,750	2,056,353

COUNTY OF JAMES CITY, VIRGINIA

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General Fund

Year ended June 30, 2005

Fund, Major and Minor Expenditure Source	Original budget	Final budget	Actual	Variance positive (negative)
General government administration:				
Legislative -				
Board of Supervisors	\$ 210,902	239,195	208,828	30,367
General and financial administration:				
County administrator	346,067	344,440	336,377	8,063
County attorney	403,920	404,308	353,448	50,860
Human resources	471,179	495,262	478,257	17,005
TQP	221,348	226,276	217,459	8,817
Legal services	9,750	9,750	8,362	1,388
Commissioner of the revenue	546,338	571,639	494,415	77,224
Real estate assessments	677,822	689,930	662,602	27,328
Treasurer	857,390	874,593	840,586	34,007
Financial management	878,943	886,100	769,190	116,910
Accounting	128,607	132,620	103,867	28,753
Publications management	178,905	178,921	172,461	6,460
Purchasing	221,373	222,381	211,336	11,045
Records management	196,272	203,058	178,447	24,611
Graphics	214,467	214,548	181,639	32,909
Information technology	1,190,615	1,200,907	1,104,508	96,399
Fleet maintenance	493,927	506,465	495,850	10,615
Total general and financial administration	7,036,923	7,161,198	6,608,804	552,394
Board of Elections:				
Electoral board and officials	92,741	92,983	88,821	4,162
Registrar	191,883	212,928	194,569	18,359
Total board of elections	284,624	305,911	283,390	22,521
Total general government administration	7,532,449	7,706,304	7,101,022	605,282
Judicial administration:				
Courts:				
Circuit court and judicial services	244,050	244,050	237,802	6,248
General district court	48,030	48,515	25,071	23,444
Juvenile and domestic relations district court	31,120	33,802	18,062	15,740
Clerk of the circuit court	665,838	665,838	585,442	80,396
Sheriff	965,287	980,087	900,403	79,684
9th judicial district	6,964	7,441	6,712	729
Court support building	499,155	502,245	290,801	211,444
Courthouse	382,812	487,823	319,215	168,608
Victim and witness assistance	97,960	97,960	142,968	(45,008)
Total courts	2,941,216	3,067,761	2,526,476	541,285
Commonwealth's attorney	637,380	639,319	599,499	39,820
Total judicial administration	3,578,596	3,707,080	3,125,975	581,105
Public safety:				
Law enforcement and traffic control:				
Police department	5,150,191	5,217,832	5,006,217	211,615
Radio maintenance	138,645	149,243	116,501	32,742
Central dispatch	1,549,159	1,565,256	1,355,363	209,893
Total law enforcement and traffic control	6,837,995	6,932,331	6,478,081	454,250
Fire and rescue services:				
Fire department	5,627,059	5,895,163	5,777,192	117,971
Emergency medical services	1,476,164	1,393,711	1,322,728	70,983
Total fire and rescue services	7,103,223	7,288,874	7,099,920	188,954

COUNTY OF JAMES CITY, VIRGINIA

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

Year ended June 30, 2005

Fund, Major and Minor Expenditure Source	Original budget	Final budget	Actual	Variance positive (negative)
Correction and detention - Regional jail	\$ 1,613,084	1,613,084	1,396,716	216,368
Inspections - Code compliance	1,028,032	1,035,183	993,579	41,604
Other protection: Animal control	153,753	154,029	148,804	5,225
Emergency services (civil defense)	147,712	158,367	154,108	4,259
Total other protection	301,465	312,396	302,912	9,484
Total public safety	16,883,799	17,181,868	16,271,208	910,660
Public works:				
Sanitation and waste removal:				
Grounds maintenance	841,377	825,296	762,999	62,297
Refuse disposal	1,369,605	1,370,105	1,265,692	104,413
Total sanitation and waste removal	2,210,982	2,195,401	2,028,691	166,710
Maintenance of general buildings and grounds - Facilities management	2,171,383	2,252,736	2,181,636	71,100
Total public works	4,382,365	4,448,137	4,210,327	237,810
Health and welfare:				
Local health department	566,182	568,815	565,543	3,272
Mental health and mental retardation	659,158	659,158	659,158	—
Total health and welfare	1,225,340	1,227,973	1,224,701	3,272
Education - School board administration	55,459,733	55,459,733	55,459,098	635
Parks, recreation and cultural:				
Parks and recreation:				
Administration	534,303	618,923	540,476	78,447
Park operations	2,490,565	2,515,457	2,238,463	276,994
Recreation services	1,722,261	1,712,181	1,672,732	39,449
Total parks and recreation	4,747,129	4,846,561	4,451,671	394,890
Library - Regional library	3,806,853	3,806,853	3,806,853	—
Total parks, recreation and cultural	8,553,982	8,653,414	8,258,524	394,890
Community development:				
Planning and community development:				
Planning	1,137,301	1,204,451	1,090,220	114,231
Development management	366,233	413,521	395,282	18,239
Communications/citizens assistance	382,271	404,993	365,921	39,072
Neighborhood connections	281,877	283,535	271,623	11,912
Community services office	506,793	516,288	496,137	20,151
Economic development	289,228	289,454	265,144	24,310
Satellite office	133,198	139,483	139,037	446
Contributions – other	2,603,952	2,603,952	2,401,337	202,615
Total planning and community development	5,700,853	5,855,677	5,424,701	430,976
Environmental management:				
Environmental services	773,869	809,300	702,767	106,533
Mosquito control	75,572	75,580	62,914	12,666
Total environmental management	849,441	884,880	765,681	119,199

COUNTY OF JAMES CITY, VIRGINIA

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General Fund

Year ended June 30, 2005

Fund, Major and Minor Expenditure Source	Original budget	Final budget	Actual	Variance positive (negative)
Cooperative extension program - Community development	\$ 84,989	87,798	72,622	15,176
Total community development	6,635,283	6,828,355	6,263,004	565,351
Nondepartmental - Miscellaneous	1,120,223	1,292,756	785,865	506,891
Total expenditures	105,371,770	106,505,620	102,699,724	3,805,896
Excess of revenues over expenditures	16,475,798	15,635,777	21,498,026	5,862,249
Other financing uses - Operating transfers out	(16,475,798)	(17,208,258)	(15,213,857)	1,994,401
Excess (deficiency) of revenues over expenditures and other uses	—	(1,572,481)	6,284,169	7,856,650
Fund balance at beginning of year	—	1,572,481	24,695,516	23,123,035
Fund balance at end of year	\$ —	—	30,979,685	30,979,685

Unaudited – see accompanying independent auditors' report.

See accompanying note to required supplementary information.