

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2006

Fund, major and minor revenue source	Original budget	Final budget	Actual	Variance positive (negative)
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 62,922,995	64,835,195	65,571,510	736,315
Real and personal public service corporation property taxes	1,400,000	1,400,000	1,370,816	(29,184)
Personal property taxes	11,064,840	11,064,840	12,802,970	1,738,130
Machinery and tools taxes	5,200,000	5,200,000	4,887,032	(312,968)
Penalties	400,000	400,000	501,232	101,232
Interest	150,000	150,000	145,942	(4,058)
Total general property taxes	<u>81,137,835</u>	<u>83,050,035</u>	<u>85,279,502</u>	<u>2,229,467</u>
Other local taxes:				
Local sales and use taxes	7,350,293	8,350,293	8,322,022	(28,271)
Franchise license taxes	245,000	245,000	253,940	8,940
Taxes on recordation and wills	1,710,000	1,710,000	2,136,781	426,781
Hotel and motel room taxes	2,515,000	2,715,000	2,931,941	216,941
Restaurant food taxes	4,496,500	4,996,500	5,082,826	86,326
Telecommunications taxes	1,227,725	1,227,725	1,112,967	(114,758)
Deeds of conveyance	450,000	450,000	526,204	76,204
Total other local taxes	<u>17,994,518</u>	<u>19,694,518</u>	<u>20,366,681</u>	<u>672,163</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	11,000	11,000	21,527	10,527
Business licenses	4,760,000	4,760,000	5,518,162	758,162
Motor vehicle licenses	138,000	138,000	129,630	(8,370)
Building permits	1,650,000	1,650,000	1,569,032	(80,968)
Permits and other licenses	1,538,535	1,508,535	1,638,779	130,244
Total permits, privilege fees and regulatory licenses	<u>8,097,535</u>	<u>8,067,535</u>	<u>8,877,130</u>	<u>809,595</u>
Fines and forfeitures	313,000	313,000	290,714	(22,286)
Revenue from use of money and property:				
Revenue from use of money	425,000	425,000	968,902	543,902
Revenue from use of property	39,131	39,131	68,686	29,555
Total revenue from use of money and property	<u>464,131</u>	<u>464,131</u>	<u>1,037,588</u>	<u>573,457</u>
Charges for services:				
Excess fees of the clerk	575,000	575,000	631,537	56,537
Charges for Commonwealth's attorney	2,000	2,000	2,037	37
Charges for law enforcement and traffic control	96,440	96,440	96,764	324
Charges for parks and recreation	2,488,067	2,488,067	2,638,777	150,710
Landfill user fees	—	226,000	239,912	13,912
Other fees	117,500	117,500	132,006	14,506
Total charges for services	<u>3,279,007</u>	<u>3,505,007</u>	<u>3,741,033</u>	<u>236,026</u>
Miscellaneous revenue:				
Sale of property	10,000	10,000	57,053	47,053
Miscellaneous	73,100	113,100	316,961	203,861
Total miscellaneous revenue	<u>83,100</u>	<u>123,100</u>	<u>374,014</u>	<u>250,914</u>
Total revenue from local sources	<u>111,369,126</u>	<u>115,217,326</u>	<u>119,966,662</u>	<u>4,749,336</u>

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2006

Fund, major and minor revenue source	Original budget	Final budget	Actual	Variance positive (negative)
Revenue from the Commonwealth:				
Noncategorical aid:				
ABC profits	\$ 28,199	28,199	28,199	—
Wine taxes	29,558	29,558	29,558	—
Mobile home titling taxes	12,500	12,500	11,585	(915)
Tax on deeds	450,000	450,000	436,365	(13,635)
Railroad rolling stock taxes	31,204	31,204	42,298	11,094
Personal property tax relief	9,557,223	9,557,223	9,812,213	254,990
Car rental tax	15,000	15,000	57,785	42,785
Total noncategorical aid	<u>10,123,684</u>	<u>10,123,684</u>	<u>10,418,003</u>	<u>294,319</u>
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	424,939	424,939	425,308	369
Sheriff	629,215	629,215	637,906	8,691
Commissioner of the revenue	145,999	145,999	146,224	225
Treasurer	161,552	161,552	164,046	2,494
Medical examiner	300	300	320	20
Registrar/electoral board	53,557	53,557	56,273	2,716
Clerk of the circuit court	400,419	400,419	402,098	1,679
Total shared expenses	<u>1,815,981</u>	<u>1,815,981</u>	<u>1,832,175</u>	<u>16,194</u>
Other categorical aid:				
Emergency medical services	30,746	30,746	—	(30,746)
Commission of the arts	5,000	5,000	5,000	—
HB 599 payments	1,379,722	1,379,722	1,379,724	2
Share of state sales tax	7,651,616	8,231,616	8,090,614	(141,002)
Wireless services board	85,379	85,379	86,807	1,428
Other	26,400	46,600	34,672	(11,928)
Total other categorical aid	<u>9,178,863</u>	<u>9,779,063</u>	<u>9,596,817</u>	<u>(182,246)</u>
Total categorical aid	<u>10,994,844</u>	<u>11,595,044</u>	<u>11,428,992</u>	<u>(166,052)</u>
Total revenue from the Commonwealth	<u>21,118,528</u>	<u>21,718,728</u>	<u>21,846,995</u>	<u>128,267</u>
Revenue from the federal government:				
Victim's assistance	107,446	107,446	107,446	—
Payments in lieu of taxes	8,100	8,100	5,534	(2,566)
Total revenue from the federal government	<u>115,546</u>	<u>115,546</u>	<u>112,980</u>	<u>(2,566)</u>
Total revenues	<u>132,603,200</u>	<u>137,051,600</u>	<u>141,926,637</u>	<u>4,875,037</u>

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2006

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
General government administration:				
Legislative:				
Board of supervisors	\$ 219,505	232,505	220,664	11,841
General and financial administration:				
County administrator	360,170	363,175	356,957	6,218
County attorney	371,160	376,363	326,122	50,241
Human resources	487,140	492,170	474,478	17,692
TQP	249,829	250,895	247,895	3,000
Legal services	9,750	9,750	6,733	3,017
Commissioner of the revenue	573,186	583,310	552,896	30,414
Real estate assessments	710,181	725,857	701,998	23,859
Treasurer	882,453	886,957	861,314	25,643
Financial management	908,691	916,607	787,278	129,329
Accounting	136,533	138,170	118,449	19,721
Publications management	188,489	189,425	182,559	6,866
Purchasing	231,320	232,714	222,595	10,119
Records management	208,063	226,490	206,436	20,054
Telecommunications	209,912	201,370	179,528	21,842
Information technology	1,330,255	1,366,251	1,296,782	69,469
Fleet maintenance	639,688	669,590	666,731	2,859
Total general and financial administration	7,496,820	7,629,094	7,188,751	440,343
Board of elections:				
Electoral board and officials	91,612	91,707	84,674	7,033
Registrar	183,358	187,757	187,282	475
Total board of elections	274,970	279,464	271,956	7,508
Total general government administration	7,991,295	8,141,063	7,681,371	459,692
Judicial administration:				
Courts:				
Circuit court and judicial services	266,010	266,010	254,929	11,081
General district court	42,295	45,775	26,056	19,719
Juvenile and domestic relations district court	28,104	28,104	15,965	12,139
Clerk of the circuit court	683,321	708,857	667,621	41,236
Sheriff	1,005,695	1,033,655	994,257	39,398
9th judicial district	7,186	8,536	8,513	23
Court services and juvenile detention	457,155	456,655	281,501	175,154
Courthouse	400,822	447,829	377,533	70,296
Victim and witness assistance	107,446	127,645	123,269	4,376
Total courts	2,998,034	3,123,066	2,749,644	373,422
Commonwealth's attorney	647,437	648,011	622,208	25,803
Total judicial administration	3,645,471	3,771,077	3,371,852	399,225
Public safety:				
Law enforcement and traffic control:				
Police department	5,733,802	5,895,587	5,757,138	138,449
Radio maintenance	548,694	539,006	114,605	424,401
Emergency communications	1,611,179	1,644,281	1,570,869	73,412
Total law enforcement and traffic control	7,893,675	8,078,874	7,442,612	636,262
Fire and rescue services:				
Fire department	5,939,605	6,263,902	6,120,501	143,401
Emergency medical services	1,869,522	1,753,280	1,529,441	223,839
Total fire and rescue services	7,809,127	8,017,182	7,649,942	367,240

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2006

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
Correction and detention:				
Regional jail	\$ 1,627,200	1,627,700	1,627,608	92
Inspections:				
Code compliance	1,096,696	1,113,253	1,092,669	20,584
Other protection:				
Animal control	177,115	178,552	167,051	11,501
Emergency management	146,816	150,507	140,265	10,242
Total other protection	323,931	329,059	307,316	21,743
Total public safety	18,750,629	19,166,068	18,120,147	1,045,921
Public works:				
Sanitation and waste removal:				
Grounds maintenance	770,077	757,766	634,013	123,753
Refuse disposal	1,190,595	1,394,686	1,353,305	41,381
Total sanitation and waste removal	1,960,672	2,152,452	1,987,318	165,134
Maintenance of general buildings and grounds:				
Facilities management	2,345,713	2,543,143	2,494,545	48,598
Total public works	4,306,385	4,695,595	4,481,863	213,732
Health and welfare:				
Local health department	588,922	600,314	600,314	—
Mental health and mental retardation	722,428	722,428	722,428	—
Total health and welfare	1,311,350	1,322,742	1,322,742	—
Education:				
School board administration	60,212,437	60,799,337	60,797,314	2,023
Parks, recreation and cultural:				
Parks and recreation:				
Administration	562,476	625,968	555,421	70,547
Park operations	2,536,740	2,610,004	2,537,390	72,614
Recreation services	1,862,718	1,930,103	1,904,691	25,412
Total parks and recreation	4,961,934	5,166,075	4,997,502	168,573
Library:				
Regional library	3,955,989	3,955,989	3,955,989	—
Total parks, recreation and cultural	8,917,923	9,122,064	8,953,491	168,573
Community development:				
Planning and community development:				
Planning	1,272,301	1,399,878	1,295,784	104,094
Development management	411,510	410,673	398,507	12,166
Communications	440,386	512,681	479,436	33,245
Neighborhood connections	289,780	303,875	252,344	51,531
Community services office	468,291	426,981	425,821	1,160
Economic development	298,172	317,005	303,838	13,167
Satellite office	138,457	139,157	126,643	12,514
Contributions – other	3,299,654	3,649,654	3,265,477	384,177
Total planning and community development	6,618,551	7,159,904	6,547,850	612,054
Environmental management:				
Environmental services	891,357	1,008,561	952,220	56,341
Mosquito control	79,128	44,578	17,443	27,135
Total environmental management	970,485	1,053,139	969,663	83,476

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2006

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
Cooperative extension program:				
Community development	\$ 84,132	84,199	63,009	21,190
Total community development	<u>7,673,168</u>	<u>8,297,242</u>	<u>7,580,522</u>	<u>716,720</u>
Nondepartmental:				
Miscellaneous	905,000	1,513,992	996,756	517,236
Total expenditures	<u>113,713,658</u>	<u>116,829,180</u>	<u>113,306,058</u>	<u>3,523,122</u>
Excess of revenues over expenditures	18,889,542	20,222,420	28,620,579	8,398,159
Other financing uses:				
Operating transfers out	<u>(18,889,542)</u>	<u>(26,330,707)</u>	<u>(23,434,107)</u>	<u>2,896,600</u>
Excess (deficiency) of revenues over expenditures and other uses	—	(6,108,287)	5,186,472	11,294,759
Fund balance at beginning of year	<u>—</u>	<u>6,108,287</u>	<u>30,979,685</u>	<u>24,871,398</u>
Fund balance at end of year	<u>\$ —</u>	<u>—</u>	<u>36,166,157</u>	<u>36,166,157</u>

Unaudited – see accompanying independent auditors' report.

See accompanying note to required supplementary information.