

COUNTY OF JAMES CITY, VIRGINIA

General Fund

The General Fund is the general operating fund of the County, which is used to account for all of the financial resources, except those required to be accounted for in another fund. Revenues are derived primarily from general property taxes, other local taxes, licenses, permits and fees and intergovernmental revenues. Primary expenditures are for public safety, public works, health and welfare, parks, recreation and culture and the general administration of the County.

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2007

Fund, major and minor revenue source	Original budget	Final budget	Actual	Variance positive (negative)
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 75,766,776	75,994,061	75,796,913	(197,148)
Real and personal public service corporation property taxes	1,325,000	1,325,000	1,201,614	(123,386)
Personal property taxes	12,592,777	12,592,777	14,570,346	1,977,569
Machinery and tools taxes	5,077,000	5,077,000	4,930,693	(146,307)
Penalties	525,000	525,000	423,030	(101,970)
Interest	150,000	150,000	125,106	(24,894)
Total general property taxes	<u>95,436,553</u>	<u>95,663,838</u>	<u>97,047,702</u>	<u>1,383,864</u>
Other local taxes:				
Local sales and use taxes	8,900,000	8,900,000	8,825,935	(74,065)
Franchise license taxes	260,000	260,000	252,034	(7,966)
Taxes on recordation and wills	2,150,000	2,150,000	2,038,006	(111,994)
Hotel and motel room taxes	3,350,000	3,365,000	3,405,699	40,699
Restaurant food taxes	5,500,000	5,500,000	5,597,494	97,494
Telecommunications taxes	640,000	640,000	611,526	(28,474)
Deeds of conveyance	525,000	525,000	517,971	(7,029)
Penalties	30,000	30,000	17,066	(12,934)
Interest	----	----	7,288	7,288
Total other local taxes	<u>21,355,000</u>	<u>21,370,000</u>	<u>21,273,019</u>	<u>(96,981)</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	15,000	15,000	19,675	4,675
Business licenses	5,138,000	5,138,000	6,260,807	1,122,807
Motor vehicle licenses	135,000	135,000	122,310	(12,690)
Building permits	1,863,930	1,863,930	1,643,064	(220,866)
Permits and other licenses	1,482,500	1,482,500	1,209,329	(273,171)
Total permits, privilege fees and regulatory licenses	<u>8,634,430</u>	<u>8,634,430</u>	<u>9,255,185</u>	<u>620,755</u>
Fines and forfeitures	320,000	320,000	321,443	1,443
Revenue from use of money and property:				
Revenue from use of money	850,000	850,000	1,588,910	738,910
Revenue from use of property	159,131	159,131	132,472	(26,659)
Total revenue from use of money and property	<u>1,009,131</u>	<u>1,009,131</u>	<u>1,721,382</u>	<u>712,251</u>
Charges for services:				
Excess fees of the clerk	600,000	600,000	632,264	32,264
Charges for Commonwealth's attorney	2,000	2,000	2,005	5
Charges for law enforcement and traffic control	101,000	101,000	94,930	(6,070)
Charges for parks and recreation	2,757,715	2,757,715	2,565,177	(192,538)
Landfill user fees	230,000	230,000	285,995	55,995
Other fees	141,500	141,500	138,634	(2,866)
Total charges for services	<u>3,832,215</u>	<u>3,832,215</u>	<u>3,719,005</u>	<u>(113,210)</u>
Miscellaneous revenue:				
Sale of property	10,000	10,000	46,689	36,689
Miscellaneous	92,100	99,763	121,360	21,597
Total miscellaneous revenue	<u>102,100</u>	<u>109,763</u>	<u>168,049</u>	<u>58,286</u>
Total revenue from local sources	<u>130,689,429</u>	<u>130,939,377</u>	<u>133,505,785</u>	<u>2,566,408</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, 2007

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	15,000	15,000	40,458	25,458
Tax on deeds	400,000	400,000	494,907	94,907
Railroad rolling stock taxes	43,204	43,204	51,677	8,473
Personal property tax relief	9,770,137	9,770,137	9,849,732	79,595
Car rental tax	40,000	40,000	67,250	27,250
Total noncategorical aid	<u>10,326,098</u>	<u>10,326,098</u>	<u>10,561,781</u>	<u>235,683</u>
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	433,275	433,275	524,620	91,345
Sheriff	647,619	647,619	682,592	34,973
Commissioner of the revenue	148,875	148,875	187,988	39,113
Treasurer	164,736	164,736	185,994	21,258
Medical examiner	300	300	—	(300)
Registrar/electoral board	54,613	54,613	58,776	4,163
Clerk of the circuit court	409,295	409,295	427,855	18,560
Total shared expenses	<u>1,858,713</u>	<u>1,858,713</u>	<u>2,067,825</u>	<u>209,112</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	1,562,820	1,562,820	1,562,820	—
Share of state sales tax	9,508,245	9,069,419	8,510,043	(559,376)
Communications sales and use tax	1,040,000	1,040,000	1,069,064	29,064
Other	98,000	98,000	26,543	(71,457)
Total other categorical aid	<u>12,244,811</u>	<u>11,805,985</u>	<u>11,173,470</u>	<u>(632,515)</u>
Total categorical aid	<u>14,103,524</u>	<u>13,664,698</u>	<u>13,241,295</u>	<u>(423,403)</u>
Total revenue from the Commonwealth	<u>24,429,622</u>	<u>23,990,796</u>	<u>23,803,076</u>	<u>(187,720)</u>
Revenue from the federal government:				
Victim's assistance	—	158,985	142,250	(16,735)
Payments in lieu of taxes	5,868	5,868	5,463	(405)
Miscellaneous	—	—	2,349	2,349
Total revenue from the federal government	<u>5,868</u>	<u>164,853</u>	<u>150,062</u>	<u>(14,791)</u>
Total revenues	<u>155,124,919</u>	<u>155,095,026</u>	<u>157,458,923</u>	<u>2,363,897</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, 2007

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
General government administration:				
Legislative:				
Board of supervisors	\$ 231,105	233,765	230,980	2,785
General and financial administration:				
County administrator	388,889	387,208	373,783	13,425
County attorney	381,770	383,954	383,954	-----
Human resources	517,999	568,101	518,476	49,625
TQP	270,925	273,925	273,526	399
Legal services	11,060	9,150	6,303	2,847
Commissioner of the revenue	785,663	785,753	722,909	62,844
Real estate assessments	838,038	875,766	864,209	11,557
Treasurer	939,042	944,163	936,354	7,809
Financial management	946,948	952,695	898,510	54,185
Accounting	198,061	177,089	167,800	9,289
Publications management	202,071	203,096	189,791	13,305
Purchasing	246,648	248,049	245,189	2,860
Records management	268,700	273,331	245,617	27,714
Telecommunications	168,312	190,131	168,137	21,994
Information technology	1,319,963	1,381,506	1,364,944	16,562
Fleet maintenance	785,449	808,120	793,182	14,938
Total general and financial administration	<u>8,269,538</u>	<u>8,462,037</u>	<u>8,152,684</u>	<u>309,353</u>
Board of elections:				
Electoral board and officials	99,775	96,772	65,052	31,720
Registrar	198,038	202,313	171,916	30,397
Total board of elections	<u>297,813</u>	<u>299,085</u>	<u>236,968</u>	<u>62,117</u>
Total general government administration	<u>8,798,456</u>	<u>8,994,887</u>	<u>8,620,632</u>	<u>374,255</u>
Judicial administration:				
Courts:				
Circuit court and judicial services	368,242	368,752	366,886	1,866
General district court	31,915	33,355	27,826	5,529
Juvenile and domestic relations district court	33,104	33,104	17,490	15,614
Clerk of the circuit court	737,979	728,329	665,368	62,961
Sheriff	1,084,380	1,113,500	1,073,328	40,172
9th judicial district	7,591	7,591	7,165	426
Court services and juvenile detention	464,535	448,593	438,780	9,813
Courthouse	431,103	509,920	396,689	113,231
Victim and witness assistance	---	158,985	136,618	22,367
Total courts	<u>3,158,849</u>	<u>3,402,129</u>	<u>3,130,150</u>	<u>271,979</u>
Commonwealth's attorney	678,418	688,466	688,429	37
Total judicial administration	<u>3,837,267</u>	<u>4,090,595</u>	<u>3,818,579</u>	<u>272,016</u>
Public safety:				
Law enforcement and traffic control:				
Police department	7,163,252	7,199,853	7,040,001	159,852
Emergency communications	2,160,823	2,597,684	2,304,871	292,813
Total law enforcement and traffic control	<u>9,324,075</u>	<u>9,797,537</u>	<u>9,344,872</u>	<u>452,665</u>
Fire and rescue services:				
Fire department	6,547,243	6,682,048	6,669,014	13,034
Emergency medical services	2,015,507	1,943,067	1,876,399	66,668
Total fire and rescue services	<u>8,562,750</u>	<u>8,625,115</u>	<u>8,545,413</u>	<u>79,702</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, 2007

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
Correction and detention:				
Regional jail	\$ 1,643,267	1,658,699	1,658,699	---
Inspections:				
Code compliance	1,403,207	1,403,308	1,305,056	98,252
Other protection:				
Animal control	189,229	190,449	163,527	26,922
Emergency management	215,258	228,495	228,440	55
Total other protection	404,487	418,944	391,967	26,977
Total public safety	21,337,786	21,903,603	21,246,007	657,596
Public works:				
Sanitation and waste removal:				
Grounds maintenance	1,100,200	1,160,534	928,510	232,024
Refuse disposal	1,405,383	1,481,926	1,481,926	---
Total sanitation and waste removal	2,505,583	2,642,460	2,410,436	232,024
Maintenance of general buildings and grounds:				
Facilities management	2,784,915	3,083,804	2,763,015	320,789
Total public works	5,290,498	5,726,264	5,173,451	552,813
Health and welfare:				
Local health department	676,066	687,401	687,401	---
Mental health and mental retardation	765,671	765,671	765,671	---
Total health and welfare	1,441,737	1,453,072	1,453,072	---
Education:				
School board administration	64,954,816	64,515,990	64,498,554	17,436
Parks, recreation and cultural:				
Parks and recreation:				
Administration	694,254	726,332	683,032	43,300
Park operations	2,926,116	2,999,814	2,708,249	291,565
Recreation services	2,383,643	2,386,976	2,105,751	281,225
Total parks and recreation	6,004,013	6,113,122	5,497,032	616,090
Library:				
Regional library	4,277,971	4,277,971	4,277,971	---
Total parks, recreation and cultural	10,281,984	10,391,093	9,775,003	616,090
Community development:				
Planning and community development:				
Planning	1,398,681	1,418,567	1,342,878	75,689
Development management	371,749	379,286	355,326	23,960
Communications	595,533	610,825	523,496	87,329
Neighborhood connections	316,925	321,105	313,685	7,420
Community services office	385,406	386,365	370,321	16,044
Economic development	413,248	415,095	321,466	93,629
Satellite office	166,069	166,069	152,229	13,840
Contributions -- other	3,184,746	3,230,708	2,874,194	356,514
Total planning and community development	6,832,357	6,928,020	6,253,595	674,425
Environmental management:				
Environmental services	1,256,264	1,262,329	1,096,756	165,573
Mosquito control	100,393	100,393	88,765	11,628
Total environmental management	1,356,657	1,362,722	1,185,521	177,201

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2007

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
Cooperative extension program:				
Community development	\$ 84,510	84,510	72,036	12,474
Total community development	8,273,524	8,375,252	7,511,152	864,100
Nondepartmental:				
Miscellaneous	1,916,237	3,287,395	1,473,817	1,813,578
Total expenditures	126,132,305	128,738,151	123,570,267	5,167,884
Excess of revenues over expenditures	28,992,614	26,356,875	33,888,656	7,531,781
Other financing sources (uses):				
Operating transfers in	—	228,227	228,227	—
Operating transfers out	(28,992,614)	(30,628,064)	(30,966,353)	(338,289)
Total other financing uses	(28,992,614)	(30,399,837)	(30,738,126)	(338,289)
Excess (deficiency) of revenues over expenditures and other uses	—	(4,042,962)	3,150,530	7,193,492
Fund balance at beginning of year	—	4,042,962	36,166,157	32,123,195
Fund balance at end of year	\$ —	—	39,316,687	39,316,687

Unaudited – see accompanying independent auditors' report.

See accompanying note to required supplementary information.