

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2008

Fund, major and minor revenue source	Original budget	Final budget	Actual	Variance positive (negative)
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 86,511,272	83,611,272	82,836,381	(774,891)
Real and personal public service corporation property taxes	1,100,000	1,100,000	1,363,570	263,570
Personal property taxes	14,972,457	14,972,457	15,826,039	853,582
Machinery and tools taxes	4,900,000	4,900,000	5,019,375	119,375
Penalties	450,000	450,000	466,364	16,364
Interest	150,000	150,000	156,896	6,896
Total general property taxes	<u>108,083,729</u>	<u>105,183,729</u>	<u>105,668,625</u>	<u>484,896</u>
Other local taxes:				
Local sales and use taxes	9,800,000	9,800,000	8,924,449	(875,551)
Franchise license taxes	300,000	300,000	308,984	8,984
Taxes on recordation and wills	2,475,000	2,475,000	1,606,050	(868,950)
Hotel and motel room taxes	3,650,000	3,650,000	3,318,746	(331,254)
Restaurant food taxes	5,750,000	5,750,000	5,901,002	151,002
Deeds of conveyance	550,000	550,000	396,510	(153,490)
Penalties	30,000	30,000	25,546	(4,454)
Interest	—	—	4,837	4,837
Total other local taxes	<u>22,555,000</u>	<u>22,555,000</u>	<u>20,486,124</u>	<u>(2,068,876)</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	23,500	23,500	37,488	13,988
Business licenses	6,747,000	6,747,000	6,392,634	(354,366)
Motor vehicle licenses	130,000	130,000	107,620	(22,380)
Building permits	1,786,000	1,786,000	1,115,029	(670,971)
Permits and other licenses	1,058,625	1,058,625	635,809	(422,816)
Total permits, privilege fees and regulatory licenses	<u>9,745,125</u>	<u>9,745,125</u>	<u>8,288,580</u>	<u>(1,456,545)</u>
Fines and forfeitures	<u>413,125</u>	<u>413,125</u>	<u>366,606</u>	<u>(46,519)</u>
Revenue from use of money and property:				
Revenue from use of money	1,000,000	1,000,000	1,525,918	525,918
Revenue from use of property	285,631	311,631	263,346	(48,285)
Total revenue from use of money and property	<u>1,285,631</u>	<u>1,311,631</u>	<u>1,789,264</u>	<u>477,633</u>
Charges for services:				
Excess fees of the clerk	650,000	650,000	485,243	(164,757)
Charges for Commonwealth's attorney	2,000	2,000	2,124	124
Charges for law enforcement and traffic control	167,200	167,200	169,513	2,313
Charges for emergency medical services	1,250,000	1,250,000	1,521,043	271,043
Charges for parks and recreation	2,907,084	2,907,084	2,539,147	(367,937)
Landfill user fees	234,000	234,000	271,329	37,329
Other fees	135,750	135,750	117,814	(17,936)
Total charges for services	<u>5,346,034</u>	<u>5,346,034</u>	<u>5,106,213</u>	<u>(239,821)</u>
Miscellaneous revenue:				
Sale of property	25,000	25,000	69,237	44,237
Miscellaneous	177,331	183,331	505,938	322,607
Total miscellaneous revenue	<u>202,331</u>	<u>208,331</u>	<u>575,175</u>	<u>366,844</u>
Total revenue from local sources	<u>147,630,975</u>	<u>144,762,975</u>	<u>142,280,587</u>	<u>(2,482,388)</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, 2008

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	25,000	25,000	39,109	14,109
Tax on deeds	450,000	450,000	499,527	49,527
Railroad rolling stock taxes	43,204	43,204	47,361	4,157
Personal property tax relief	9,770,137	9,770,137	9,770,137	—
Car rental tax	60,000	60,000	72,672	12,672
Total noncategorical aid	<u>10,406,098</u>	<u>10,406,098</u>	<u>10,486,563</u>	<u>80,465</u>
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	546,012	546,012	543,869	(2,143)
Sheriff	712,000	712,000	721,594	9,594
Commissioner of the revenue	196,246	196,246	196,586	340
Treasurer	206,394	206,394	198,912	(7,482)
Medical examiner	300	300	—	(300)
Registrar/electoral board	78,450	78,450	88,302	9,852
Clerk of the circuit court	444,254	444,254	447,742	3,488
Total shared expenses	<u>2,183,656</u>	<u>2,183,656</u>	<u>2,197,005</u>	<u>13,349</u>
Other categorical aid:				
Wireless Board	200,000	200,000	145,315	(54,685)
Commission of the arts	5,000	5,000	5,000	—
HB 599 payments	1,653,123	1,653,123	1,569,963	(83,160)
Share of state sales tax	9,056,909	9,056,909	8,633,538	(423,371)
Communications sales and use tax	2,200,000	2,200,000	1,956,183	(243,817)
Victim's assistance	20,197	20,197	20,197	—
Other	20,000	20,817	49,605	28,788
Total other categorical aid	<u>13,155,229</u>	<u>13,156,046</u>	<u>12,379,801</u>	<u>(776,245)</u>
Total categorical aid	<u>15,338,885</u>	<u>15,339,702</u>	<u>14,576,806</u>	<u>(762,896)</u>
Total revenue from the Commonwealth	<u>25,744,983</u>	<u>25,745,800</u>	<u>25,063,369</u>	<u>(682,431)</u>
Revenue from the federal government:				
Victim's assistance	113,479	113,479	104,791	(8,688)
Payments in lieu of taxes	5,868	5,868	5,363	(505)
Total revenue from the federal government	<u>119,347</u>	<u>119,347</u>	<u>110,154</u>	<u>(9,193)</u>
Total revenues	<u>173,495,305</u>	<u>170,628,122</u>	<u>167,454,110</u>	<u>(3,174,012)</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, 2008

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
General government administration:				
Legislative:				
Board of supervisors	\$ 233,093	225,360	219,518	5,842
General and financial administration:				
County administrator	401,193	408,874	397,804	11,070
County attorney	425,199	428,656	399,724	28,932
Human resources	551,364	596,192	518,241	77,951
TQP	280,188	282,199	252,882	29,317
Legal services	11,510	9,271	4,661	4,610
Commissioner of the revenue	762,088	771,920	657,463	114,457
Real estate assessments	945,228	945,568	910,169	35,399
Treasurer	1,105,313	1,111,498	1,021,399	90,099
Financial management	926,790	939,485	854,718	84,767
Accounting	195,431	195,539	176,550	18,989
Publications management	209,566	209,312	188,441	20,871
Purchasing	264,369	266,061	257,804	8,257
Records management	259,192	277,494	254,864	22,630
Telecommunications	244,830	263,469	208,078	55,391
Information technology	1,369,627	1,377,570	1,302,581	74,989
Fleet maintenance	776,629	791,856	781,724	10,132
Total general and financial administration	<u>8,728,517</u>	<u>8,874,964</u>	<u>8,187,103</u>	<u>687,861</u>
Board of elections:				
Electoral board and officials	166,550	182,818	182,722	96
Registrar	195,563	184,335	173,742	10,593
Total board of elections	<u>362,113</u>	<u>367,153</u>	<u>356,464</u>	<u>10,689</u>
Total general government administration	<u>9,323,723</u>	<u>9,467,477</u>	<u>8,763,085</u>	<u>704,392</u>
Judicial administration:				
Courts:				
Circuit court and judicial services	417,681	427,540	423,949	3,591
General district court	36,041	42,947	41,430	1,517
Juvenile and domestic relations district court	25,731	25,959	19,999	5,960
Clerk of the circuit court	785,935	787,571	683,989	103,582
Sheriff	1,204,118	1,225,768	1,160,333	65,435
9th judicial district	7,909	9,109	9,064	45
Court services and juvenile detention	400,996	552,011	549,682	2,329
Courthouse	454,167	477,069	439,763	37,306
Victim and witness assistance	171,757	171,757	153,043	18,714
Total courts	<u>3,504,335</u>	<u>3,719,731</u>	<u>3,481,252</u>	<u>238,479</u>
Commonwealth's attorney	762,717	763,404	704,772	58,632
Total judicial administration	<u>4,267,052</u>	<u>4,483,135</u>	<u>4,186,024</u>	<u>297,111</u>
Public safety:				
Law enforcement and traffic control:				
Police department	8,192,042	8,279,989	7,912,403	367,586
Emergency communications	2,397,511	2,710,397	2,296,783	413,614
Total law enforcement and traffic control	<u>10,589,553</u>	<u>10,990,386</u>	<u>10,209,186</u>	<u>781,200</u>
Fire and rescue services:				
Fire department	6,867,374	6,848,329	6,706,479	141,850
Emergency medical services	2,144,736	2,146,853	1,994,324	152,529
Total fire and rescue services	<u>9,012,110</u>	<u>8,995,182</u>	<u>8,700,803</u>	<u>294,379</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, 2008

<u>Fund, major and minor expenditure source</u>	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance positive (negative)</u>
Correction and detention:				
Regional jail	\$ 1,697,987	1,733,872	1,733,871	1
Inspections:				
Code compliance	1,401,235	1,411,578	1,301,447	110,131
Other protection:				
Animal control	186,866	186,866	167,522	19,344
Emergency management	259,055	258,158	218,064	40,094
Total other protection	445,921	445,024	385,586	59,438
Total public safety	23,146,806	23,576,042	22,330,893	1,245,149
Public works:				
Sanitation and waste removal:				
Grounds maintenance	1,263,074	1,453,063	1,262,334	190,729
Refuse disposal	1,605,431	1,585,431	1,543,837	41,594
Total sanitation and waste removal	2,868,505	3,038,494	2,806,171	232,323
Maintenance of general buildings and grounds:				
Facilities management	3,347,125	3,428,599	3,023,712	404,887
Total public works	6,215,630	6,467,093	5,829,883	637,210
Health and welfare:				
Local health department	731,364	731,364	729,218	2,146
Mental health and mental retardation	779,757	779,757	779,757	—
Total health and welfare	1,511,121	1,511,121	1,508,975	2,146
Education:				
School board administration	74,246,514	74,246,514	74,228,490	18,024
Parks, recreation and cultural:				
Parks and recreation:				
Administration	742,353	787,029	779,678	7,351
Community centers	1,637,196	1,633,461	1,506,031	127,430
Park operations	1,350,345	1,291,635	1,134,362	157,273
Recreation services	2,422,295	2,420,937	2,136,173	284,764
Total parks and recreation	6,152,189	6,133,062	5,556,244	576,818
Library:				
Regional library	4,439,685	4,439,685	4,439,685	—
Total parks, recreation and cultural	10,591,874	10,572,747	9,995,929	576,818
Community development:				
Planning and community development:				
Planning	1,511,056	1,556,868	1,417,803	139,065
Development management	494,734	508,040	405,921	102,119
Communications	664,333	670,382	521,360	149,022
Neighborhood connections	323,731	325,069	323,539	1,530
Community services office	394,707	391,308	365,182	26,126
Economic development	436,834	515,173	433,581	81,592
Satellite office	206,585	206,285	190,685	15,600
Contributions – other	3,369,226	3,369,226	3,095,700	273,526
Total planning and community development	7,401,206	7,542,351	6,753,771	788,580
Environmental management:				
Environmental services	1,261,863	1,281,819	1,064,520	217,299
Mosquito control	102,812	102,506	88,565	13,941
Total environmental management	1,364,675	1,384,325	1,153,085	231,240

COUNTY OF JAMES CITY, VIRGINIA

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

General Fund

Year ended June 30, 2008

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
Cooperative extension program:				
Community development	\$ 76,992	80,909	80,893	16
Total community development	8,842,873	9,007,585	7,987,749	1,019,836
Nondepartmental:				
Miscellaneous	2,445,508	3,167,744	2,492,546	675,198
Total expenditures	140,591,101	142,499,458	137,323,574	5,175,884
Excess of revenues over expenditures	32,904,204	28,128,664	30,130,536	2,001,872
Other financing uses:				
Operating transfers out	(32,904,204)	(31,483,716)	(32,921,784)	(1,438,068)
Excess (deficiency) of revenues over expenditures and other uses	—	(3,355,052)	(2,791,248)	563,804
Fund balance at beginning of year	—	3,355,052	39,316,687	32,123,195
Fund balance at end of year	\$ —	—	36,525,439	32,686,999

Unaudited – see accompanying independent auditors' report.

See accompanying note to required supplementary information.