

File Copy

JAMES CITY COUNTY, VA

1982-1986 CAPITAL IMPROVEMENTS PROGRAM

1981-1982 ANNUAL BUDGET

REFERENCE DOCUMENT

(DO NOT REMOVE FROM THE FMS OFFICE)

Jamestown • 1607



**JAMES CITY
COUNTY**

1981 - 1982 BUDGET

ADOPTED BUDGET FOR 1981-1982

1981-82 GENERAL FUND OPERATING BUDGET

1981-82 CAPITAL IMPROVEMENTS BUDGET

1981-82 CAPITAL IMPROVEMENTS PROGRAM

1981-82 JAMES CITY SERVICE AUTHORITY BUDGET

OTHER COUNTY FUNDS

COUNTY OF JAMES CITY, VIRGINIA

AUGUST, 1981

TABLE OF CONTENTS

SECTION A - BUDGET MESSAGE

County Administrator's Budget Message A-1

SECTION B - GENERAL OPERATING FUND REVENUES

General Fund Revenues Summary B-1
General Property Taxes B-2
Other Local Taxes B-3
Licenses, Permits and Fees B-4
Fines and Forfeitures B-5
Revenue from Use of Money and Property B-6
Revenues from the Commonwealth B-7
Revenues from the Federal Government B-8
Charges for Current Services B-9
Miscellaneous Revenue B-10
Carry Forward Surplus B-11

SECTION C - GENERAL OPERATING FUND EXPENDITURES

General Fund Expenditures Summary C-1
Board of Supervisors C-4
County Administrator C-5
County Attorney C-6
Legal Services C-7
Program Development and Evaluation C-8
Personnel and Safety C-9

General Registrar	C-10
Electoral Board/Electives	C-11
Special Projects	C-12
Data Processing	C-13
Office of Finance	C-14
Commissioner of the Revenue	C-15
Real Estate Assessments	C-16
Treasurer	C-17
Planning and Development	C-18
Cooperative Extension Service	C-19
Economic Development	C-20
Clerk of the Circuit Court	C-21
Commonwealth's Attorney	C-22
Courts/Judicial	C-23
Sheriff	C-24
Police Department	C-25
City/County Jail	C-26
Fire Department	C-27
Emergency Medical Services	C-28
Civil Defense	C-29
Animal Control	C-30
Central Dispatch	C-31
Public Works	C-32
Building Inspections	C-33
Refuse Disposal	C-34
Mosquito Control	C-35
Buildings and Grounds	C-36
Maintenance Garage	C-37
Education	C-38
Mental Health and Mental Retardation	C-39
Social Services	C-40
Recreation/Cultural	C-41
Community Services	C-42
Non-Departmental	C-43
Capital Projects	C-44

SECTION E - CAPITAL IMPROVEMENTS PROGRAM

Capital Projects Budget	E-1
Capital Improvements Program	E-2

SECTION F - REVENUE SHARING FUND

Revenue Sharing Fund Summary	F-1
--	-----

SECTION G - JAMES CITY SERVICE AUTHORITY
SANITARY DISTRICT NUMBER 1
SANITARY DISTRICT NUMBER 2
SANITARY DISTRICT NUMBER 3

James City Service Authority - Operations/Administration	G-1
James City Service Authority - Sewer Bond Account	G-2
James City Service Authority - Sanitary District No. 3 - Water	G-3
James City Service Authority - General Fund - Water	G-4
James City Service Authority - Longhill Road - Water	G-5
James City Service Authority - Busch - Water	G-6
James City Service Authority - Busch - Sewer	G-7
James City Service Authority - Sanitary District No. 1	G-8
James City Service Authority - Sanitary District No. 2 - Water	G-9
James City Service Authority - Sanitary District No. 2 - Sewer	G-10

SECTION H - GENERAL INFORMATION

Real Estate Tax Collections	H-1
General Fund Operating Expenses	H-2

JAMES CITY COUNTY

ADOPTED FY 1982 BUDGET

COUNTY ADMINISTRATOR'S BUDGET MESSAGE

SECTION A

COUNTY OF JAMES CITY, VIRGINIA

AUGUST 15, 1981

TO THE HONORABLE CHAIRMAN AND MEMBERS OF THE BOARD OF SUPERVISORS

GENTLEMEN:

Presented herein are the budget recommendations as amended and adopted by the Board of Supervisors for Fiscal Year 1982. This budget includes the resolution adopted by the Board of Supervisors on August 14, 1981 to lower the real estate tax rate to 74¢.

Highlights of this budget are as follows:

- * Total General Fund Revenue +12.7%
- * Real Estate Tax Rate @ 74¢
- * Local School Operations Contributions +16.0%
- * Total Operations Expenses +14.11%
- * Non-school Operations Expenses +13.9%
- * Residential Tax Bills — down an average 1.2%
- * Cost-of-Living Wage Increase (non-school) +9.5%
- * Surplus of \$1,208,700 -23.4%
- * Capital Expenditures of \$1,700,000 -40%
- * Extension of Elderly Tax Relief Limits

DISCUSSION

There is much discussion across the nation today about cutting back government. At the national level the discussion is intense, and while we do not yet know the actual level of cuts, there does seem to be a clear reordering of priorities. It certainly looks as if government spending in national defense will soar while domestic programs will be slowed.

What does all this mean for James City County? Certainly inflation is affecting our purchasing as it is everybody's. Therefore, any action the new administration takes which reduces inflation will be welcomed.

The actual impact of federal funds is also a concern, although the County has been careful not to become dependent on federal funds for recurring expenses. At this point, we know of few major operation issues that arise because of threatened cutbacks.

Other national rhetorical allegations about "fat" and "waste" in government seem to me to be somewhat carelessly used when the charges are based on a general assumption about all government rather than a specified fact about a particular agency. Certainly the productivity level and professional skills that I see in local governmental organizations in this area match those I see anywhere, bar none (public or private sector).

I see the job for our community a little more narrowly than joining other debates. It seems to me we need to examine our James City characteristics, the James City economy, the James City growth, the James City ability and then march to our own drummer.

We either have a need for a service or not; have the resources or not; and what they do in Peoria may be interesting but not terribly relevant to the situation in James City County.

One fact about James City County revealed in the 1980 Census is central to where our budgets have been going. Between 1970 and 1980, the total number of households to be served grew by 65 percent! And that trend continues this year.

Residential houses do several things; they are financial deficits for local government and require services. To grow by several hundred households per year as a community and to say we want "no growth" in our local government is a non-sequitur.

The adopted budget attempts to manage our growth in a conservative way by keeping the tax rate relatively low, by emphasizing pay-as-you-go, and by holding operating costs to below inflation rates.

Several financial principles guided preparation of the budget:

- * Recurring expenditures balanced with recurring revenue
- * Surplus and Federal Revenue Sharing funds earmarked for Capital Expenditures
- * Total expenditures balanced within natural revenue growth
- * Continued modified pay-as-you-go financing
- * Real Estate Taxes held to less than inflation rates

PROGRAM AND SERVICE HIGHLIGHTS

Major program and service extensions have been held to a minimum. There are essentially two major efforts:

EDUCATION

School operations are to receive a 16% increase in County funds, essentially to allow the priority of raising teacher salaries.

FIRE SUPPRESSION

The purchase of a ladder truck will provide equipment necessary to protect the County's growing and highly-industrialized tax base.

PERSONNEL

County staff made a determined effort to limit new personnel positions. A Personnel Committee was formed, consisting of four department heads, one constitutional officer, and two members of the Board of Supervisors. This Committee met over a period of three months and reviewed requests for 15 new positions. The Committee recommendations adopted by the Board approved the following positions in priority order:

1. Purchasing Agent
2. Personnel Clerk (now part-time)
3. Computer Operator/Programmer
4. Police Sergeant
5. Landfill Aide

TOTAL: 4½ positions

The purchasing agent was also recommended by an outside consulting firm (MICA) and is expected to generate savings exceeding \$50,000 per year. Such a position will allow the County to go to a more economical, centralized purchasing system.

The County Personnel Office currently operates with two and one-half positions. The part-time clerical position is funded for 30 hours per week, and approval of this position as fulltime will insure regular office hours and reduce overtime requirements.

A computer operator/programmer will maximize the use of existing equipment and allow increased capability for the joint school system. The current staff of two professionals does not allow for nighttime or weekend use of existing equipment.

The police sergeant position is required to provide a sergeant on each of the four road shifts, including Police and Sheriff personnel.

A landfill aide is required to manage the seven-day operations presently maintained and meet minimum safety regulations that require two men on duty at the disposal area when heavy equipment is in operation.

EDUCATION

An appropriation, not including debt service or capital expenditures, is recommended that exceeds last year's local contribution by 16%. This amount is significantly higher than inflation, and other County appropriations. Coupled with last year's increase of 17%, it means the County contributions has growth by one-third in two budgets.

GENERAL GOVERNMENT

In light of historic rates of inflation, aggressive efforts have been taken to hold down general government expenditures and to place limited resources into direct services. Excluding cost-of-living adjustments and new positions, below are examples of department budget increases:

Board of Supervisors	+ 4.80%
Finance	+ 2.80%
County Attorney	+ 2.54%
Planning	+ 2.51%
Courts	- 3.74%
Program Evaluation	- 4.60%
Commissioner of the Revenue	+ .72%
Assessments	- 1.66%
Treasurer	+ .42%
Personnel	+14.29%
Inspections	- 1.49%
Public Works	+ 2.95%

Clearly, County general support government expenditures are proposed for less than 3% in the continuing categories.

On the other hand, larger increases in the non-school budget portions have been targeted for improved basic direct services:

Police Department	11.26%
Sheriff	5.63%
Fire	10.13%
Civil Defense	14.06%
Refuse	8.78%
Garage	11.87%
Emergency Medical	13.13%

As a footnote, recreation services were funded on a four month basis in last year's budget. This will be the first full year of operation. Program levels have been held constant with no new programs or staff recommended. Since it is the first full year there is no measure of comparison.

OTHER SERVICE EXPENDITURES

There are several human service or cultural budget proposals which are outside the County Administration worthy of mention. There are essentially state, regional or City activities which receive funds from the County but which are managed by other governing authorities. For instance, the new Cultural Center of the Williamsburg Regional Library is slated to open for part of FY '82 and is funded at \$14,370. Other significant budget approvals include:

Williamsburg Recreation	+13.0%
Regional Library	+13.0%
Social Services	+13.52%
Community Services	+25.91%
Mental Health	+ 8.34%

• CAPITAL EXPENDITURES

This year's Capital Improvement Program received an exhausting evaluation. The Planning Commission, an 11-person citizens advisory body, spent four months examining requests that totaled \$3.7 million. They formed subcommittees and conducted hearings for each project and made site visits.

Ultimately, the Planning Commission's priority list has been pared to a recommended budget of \$1.7 million, down appreciably from last year's \$2.9 million budget. The Planning Commission remains unanimous that Utility Development continues to be the top capital priority.

This year's capital budget recommends the following categories:

1. Utility Development
2. Aerial Ladder Truck
3. Landfill Improvements
4. Recreation Improvement
5. School Renovation/Energy Improvements

GENERAL FUND REVENUES

The County's revenue picture continues to be healthy with overall General Fund growth estimated at 12.7%. Certain recurring revenues are expected to continue to rise, such as real estate (7%) and local sales tax, which is expected to grow in excess of 10% over this year's collections. Overall, general property taxes, including real estate, machinery, public service and mobile homes, will be up an estimated 10%.

Major management improvements have also produced additional funds for the County. Cash management, risk management, and an active delinquency collection program have produced an estimated \$250,000 additional in recurring funds.

As indicated in last year's budget the County surplus is being phased down as the "extraordinary" revenues associated with recent industrial development have been realized. Last year's surplus was \$1.6 million. The future for FY 82 is expected to be \$1,208,700. The surplus is estimated as follows:

Under Expenditure FY 81	\$	225,000
Personal Property	\$	143,000
Interest on Investments	\$	300,000
Real Estate Supplements	\$	113,700
Machinery	\$	52,000
Penalties, Delinquencies	\$	71,000
Sales Tax	\$	220,000
School Surplus	\$	80,000
One-time Miscellaneous	\$	4,000

Since all the recurring items are recorded in revenue estimates for next year, then all of the above figures are one-time. The recurring revenues portion of last year's surplus amounted to approximately 2-percent of the total General Fund.

TAX PICTURE

James City County is severely limited in the number of revenue sources available to fund its budget. We have tried annually, without success, to obtain additional progressive sources from the General Assembly. The result is that we are essentially limited to property taxes; real, personal and machinery/tools.

These taxes depend on rate and value. The County administers an annual assessments program to keep values as equitable as possible. The Board of Supervisors set the various rates in the budget process.

This year the Board of Supervisors adopted an 8¢ real estate tax decrease. Other rates for personal, machinery/tools, and licenses are to stay at existing levels.

The other part of the real estate equation is value. Virginia localities are required by law to assess at fair market value. Our assessments office estimates existing residential properties (as opposed to new housing) have appreciated about 9.5 percent on a County-wide average this past year. This is less than the inflation rate of 12.4 percent. An 8-cent rate reduction would mean that the average existing residence would experience a 1.2 percent tax bill decrease. Examples of increases in neighborhood value averages before a rate reduction are:

Woodland Farms	10%
Elmwood	10%
Kristiansand	8%
Season's Trace	10%
Windsor Forest	9%
Williamsburg West	8%
Ewell Hall	6%
Canterbury Hills	8%
First Colony	8-10%
Druid Hills	8%
Hampton Key	10%
Winster Fax	10%
Littletown Quarter	8%
Tutter's Neck	6-7%
Cypress Point (non-water)	0%
Cypress Point (waterfront)	10%
Temple Hall	10%
Sandhill	0%
Norvalia	6%
Forest Glen	0 to 45%
Skipwith	5 to 8%
Old Stage Manor	3%
Brook Haven	9%
Grove	5-6%
Birchwood	9%

Also adopted was an ordinance to raise the limits on elderly exemptions for real estate taxes which has the effect of another one-half cent rate reduction to the total real estate revenue although this particular benefit would be targeted to the elderly and permanently handicapped with limited incomes.

The County's tax deferral program for forestry and agriculture is expected to grow to \$327,000. This means \$327,000 of real estate is excused or deferred on properties that qualify, an equivalent of nearly 5.5 cents on the real estate tax rate.

County real estate policy has been to keep the overall tax bills significantly less than inflation; to encourage conservation of forestry and agriculture; and to provide specific relief to elderly and handicapped. To a major extent, the emergence of a strong industrial-manufacturing base has allowed achievement of this goal. County residents can directly relate their relatively low taxes and financial support for improved service levels to corporate growth.

COST OF LIVING

The Personnel Committee reviewed materials surveying many, many public and private employers in Virginia. Essentially, they found the James City County employee has fallen behind in buying power similar to most other employees. They also recognized the impact of several large, national corporations within County boundaries and determined that the salary scales of these entities are well beyond scales in the local public sector. While it is true several County employees, principally in law enforcement, have been hired by such firms at substantially higher wages, the Committee felt that generally the County compensation plan was appropriate. The cost-of-living adjustment is as follows:

- o 9.5 percent cost of living adjustment similar to Commonwealth of Virginia recommendation
- o Funding of the Merit System at 70 percent

The total package averages approximately 12.5 percent with actual adjustments to individual employees ranging between 9.5 and 14.5 percent. Certain existing benefits were also modified:

- o Adoption of the State holiday schedule
- o Vacation accrual for employees with 10-15 years at 1.5 per month instead of 2.0
- o Payment of sick leave earned for employees with two year or more years upon separation at one-fourth rates not to exceed \$1,000
- o Reduction in vacation accrual so that an employee cannot carry more than two year's accumulation.

SUMMARY THOUGHTS

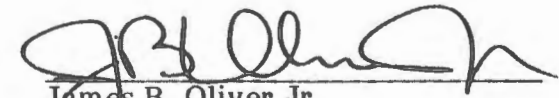
These are special times for James City County. Our circumstances are dominated by these words: inflation and growth.

Inflation has twin effects. It justifies the requests of public employees to improve their salaries. It supports the requests to hold down real estate rates on existing residences. These opposing forces properly meet at budget time.

Growth is a fact in James City. It is observable and measurable. We all see it day-to-day in the housing construction in Racefield, Burnham Woods, 1607, First Colony, Kingsmill, Powhatan Shores, Gatehouse Farms, Seasons' Trace and Windsor Forest to name a few. We can measure it in the addition of new water and sewer customers, the number of emergency calls to Central Dispatch (exceeded 10,000 last year) and tons of refuse at the Landfill.

The last thought is a thank you to many County employees who participated in the preparation of this document, especially John E. McDonald, Assistant to the County Administrator.

Respectfully Submitted:


James B. Oliver Jr.,
County Administrator

JAMES CITY COUNTY

ADOPTED FY 1982 BUDGET

GENERAL OPERATING FUND BUDGET SUPPLEMENT

SUMMARY

SECTION B

**DETAILED SUMMARY
GENERAL FUND REVENUES**

<u>PAGE</u>	<u>GENERAL ADMINISTRATION</u>	<u>1980 BUDGET</u>	<u>1980 ACTUAL</u>	<u>1981 BUDGET</u>	<u>1981 ESTIMATED</u>	<u>1982 APPROVED</u>	<u>INCREASE (DECREASE)</u>
1	General Property Taxes	\$ 5,683,660	\$ 6,552,982	\$ 7,515,510	\$ 7,861,685	\$ 8,272,260	\$ 756,750
2	Other Local Taxes	1,048,700	1,137,645	1,134,600	1,352,150	1,434,300	299,700
3	Licenses, Permits and Fees	640,500	724,420	664,000	776,800	781,000	117,000
4	Fines and Forfeitures	22,010	9,467	17,000	20,300	23,000	6,000
5	Revenue from Use of Money and Property	105,000	309,084	249,600	566,800	372,710	123,110
6	Revenue from Commonwealth	1,804,905	1,918,551	2,127,470	2,147,545	2,391,485	264,015
7	Revenue from Federal Gov't	3,209,260	3,131,158	4,045,260	4,029,750	4,504,500	459,240
8	Charges for Current Service	18,950	23,201	114,400	72,230	135,700	21,300
9	Miscellaneous Revenues	<u>44,930</u>	<u>59,971</u>	<u>58,325</u>	<u>26,920</u>	<u>30,000</u>	<u>(28,325)</u>
	Total Recurring Revenues	12,541,915	13,866,474	15,926,165	16,854,180	17,944,955	2,018,790
10	Carry forward/Surplus	<u>1,219,641</u>	<u>1,168,141</u>	<u>1,576,985</u>	<u>1,576,985</u>	<u>1,208,700</u>	<u>(368,285)</u>
	TOTAL REVENUES	<u>\$13,761,556</u>	<u>\$15,034,615</u>	<u>\$17,503,150</u>	<u>\$18,431,165</u>	<u>\$19,153,655</u>	<u>\$1,650,505</u>

1981 - 1982 ADOPTED BUDGET
 GENERAL OPERATING FUND
 GENERAL PROPERTY TAXES

Narrative:

Real Property and major property improvements such as buildings are assessed at market value. A tax rate per \$100 of assessed value is then adopted by the Board of Supervisors.

Public Service assessments are done by the State Corporation Commission on property owned by regulated public utilities. These include railroads, electric, telephone, gas, water and sewer companies.

Taxes collected for the levies of the two years immediately preceding the current year are recorded as delinquent taxes. A penalty for late payment and interest charged on late payments is also collected.

Budget Comments:

A 74¢ tax rate was approved, a reduction of 8¢ from the FY 1981 tax rate of 82¢ for real estate. Rates on other tax categories are unchanged. Increasing collection efforts for delinquent taxes and the increasing impact of tax deferral and exemption programs stand out in the budget comparison. The Machinery and Tools show health growth, primarily attributed, as in past years, to Anheuser-Busch. A comparison of real estate tax rates for the past five years shows a positive trend:

- FY 82 - 74¢
- FY 81 - 82¢
- FY 80 - 84¢
- FY 79 - 88¢
- FY 78 - 92.5¢

Budget Summary:

	<u>FY 1981</u> <u>Budget</u>	<u>FY 1982</u> <u>Approved</u>
Real Estate Billings	\$4,998,000	\$5,315,800
Personal Property	1,074,300	1,305,000
Machinery and Tools	1,811,000	2,105,000
Public Service	240,000	295,000
Delinquent Collections	68,750	115,000
LESS:		
Deferrals/Exemptions	-676,540	-863,540
TOTAL	<u>\$7,515,510</u>	<u>\$8,272,260</u>

1981 - 1982 ADOPTED BUDGET
GENERAL OPERATING FUND
OTHER LOCAL TAXES

Narrative:

James City County has established a local 1% sales tax that is collected at the same time as the 3% State sales tax and that is received by the County from the State Department of Taxation which acts as a collection agent.

Recordation Taxes, Deeds of Conveyance, and Plats are other local tax categories. Delinquent taxes, as shown in this budget, are those collected upon the sale of property that is over three years old. These taxes are collected and remitted to the County by the Clerk of the Circuit Court.

The bank franchise tax is assessed on County banks.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Local Sales Tax	\$1,087,000	\$1,370,000
Delinquent Taxes	22,000	35,000
Other	<u>25,600</u>	<u>29,300</u>
TOTAL	\$1,134,600	\$1,434,300

Budget Comments:

Increased retail sales activity, combined with inflation, will produce sales tax at a significantly higher level. Better tax collection techniques are reflected in the increase of these estimated revenues.

1981 - 1982 ADOPTED BUDGET
GENERAL OPERATING FUND
LICENSES, PERMITS AND FEES

Narrative:

Revenue from licenses, permits and fees are estimated to increase, particularly in those categories where the fee is determined on the basis of revenues (B.P.O.L.). A comparison of estimated revenues for FY 1981 to those budgeted indicates that the County underestimated the amount of new construction for this fiscal year and the associated revenues earned by local contractors.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Motor Vehicle Licenses	\$140,000	\$160,000
Business Licenses	420,000	510,000
Building Permits	90,000	90,000
Other	<u>14,000</u>	<u>21,000</u>
TOTAL	\$664,000	\$781,000

Budget Comments:

Business License Revenues and Building Permit Revenues are, hopefully, better budget estimates and do not reflect major changes in activities. The growth of revenues generated by County businesses is still expected to continue a strong positive growth that began 10 years ago.

1981 - 1982 ADOPTED BUDGET
GENERAL OPERATING FUND
FINES AND FORFEITURES

Narrative:

Fines/Committals-Revenues from fines imposed on persons charged with violations of County ordinances and fees from detention of prisoners from other jurisdictions are included.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Fines and Jail Committals	\$ 17,000	\$ 23,000

Budget Comments:

1981 - 1982 ADOPTED BUDGET
GENERAL OPERATING FUND
REVENUE FROM USE OF MONEY AND PROPERTY

Narrative:

Interest: The County Treasurer invests funds that are available but that are not needed for immediate disbursement. Investments are made for periods ranging from over a weekend to 90 and 120-day certificates. Investment of bond sinking fund cash may be for periods that exceed one year. FY 1982 estimated revenues are relatively high and reflect the high investment rates for the year as well as a substantially improved investment management system.

Rent: Office space in the County's EOC Building is being rented to certain State agencies providing services to County residents. The State Officer of the Agricultural Stabilization Commission and the Soil Conservation Service are present tenants. In addition, both the Joint School Boards and the Transit System are assessed rent for their occupancy of Government Center office space.

BUDGET COMMENTS:

The major increase in this category is from interest; rents are fairly stable particularly due to the fixed rent for a period of five years, for the schools.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Adopted</u>
Interest	\$202,300	\$323,000
Rent	<u>47,300</u>	<u>49,710</u>
TOTAL	\$249,600	\$372,710

1981 - 1982 PROPOSED BUDGET
 GENERAL OPERATING FUND
 REVENUES FROM THE COMMONWEALTH

Narrative:

The State of Virginia provides revenues under various categories for four basic reasons: (1) State revenues shared with local governments - ABC Profits, Wine Tax, Rolling Stock Tax, Mobile Home Tax Commissions, HB599. (2) State revenues for the partial support of State-mandated programs - Sales Tax (Education Standards of Quality), Share of Constitutional Office Expenses, Mosquito Control, Civil Defense, Public Assistance. (3) Returns of County funds surplus to the operation of State programs - Excess Fees-Clerk, Health District. (4) Program grants for local option activities - Litter Control Grant, Commission of the Arts.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Proposed</u>
State Revenue Sharing	\$ 325,800	\$ 364,300
State Sales Tax for Education	695,000	880,000
Mandated Programs	1,098,870	1,130,185
Program Grants	4,600	4,600
Other	3,200	12,400
	-----	-----
TOTAL	\$2,127,470	\$2,391,485

Budget Comments:

The budget is a comment on the current theory of State/Local Government Relations. Where revenue is distributed, automatically, on a formula basis to the localities, then the increases reflect the overall State revenue increases. When the State is expected to spend funds to support mandated programs, then there is a major hesitancy to commit the resources necessary to cover the costs.

1981 - 1982 ADOPTED BUDGET
GENERAL OPERATING FUND
REVENUES FROM THE FEDERAL GOVERNMENT

B-8

Narrative:

The County receives very little Federal money not related to education. Almost none is used to balance the County budget. Major Federal commitments are accounted for separately, to include transit, community development or revenue sharing. The combined non-local revenues for education are shown in this category for illustration only. They include Federal and State funds as well as some fees.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Federal/State Support for Education	\$4,033,260	\$4,502,000
Other	<u>12,000</u>	<u>2,500</u>
TOTAL	\$4,045,260	\$4,504,500

Budget Comments:

For a better description of the funding sources included here, please see the budget of the Williamsburg-James City County Public Schools.

1981 - 1982 ADOPTED BUDGET
 GENERAL OPERATING FUND
 CHARGES FOR CURRENT SERVICES

Narrative:

The County has the authority to charge fees for certain services provided both to the citizenry and to other public agencies. The major user fees collected are for the purposes of retiring debt and operating water and sewer systems. These fees are included in the budgets of the James City Service Authority and the County's two Sanitary Districts. Fees are also collected from users of the County's Transit System. The major General Fund charges are those for the use of the Landfill, as a Landfill user fee. This is an attempt to halt the full subsidy by general tax revenue of the Landfill operation and to partially fund those expanding operations through assessments against the users. These users include major tax-exempt agencies such as Eastern State Hospital and users in surrounding jurisdictions.

Budget Comments:

The County has had only two month's of experience with the Landfill user fee and only two months with a Landfill scale. The projected user fee is our best estimate of the revenues that will be generated. The FY 81 estimate is high; it anticipated a higher fee base and a longer period of time for billings than actually occurred.

Budget Summary:

	<u>FY 1981</u> <u>Budget</u>	<u>FY 1982</u> <u>Approved</u>
Landfill User Fee	\$100,000	\$120,000
Other	<u>14,400</u>	<u>15,700</u>
TOTAL	\$114,400	\$135,700

1981 - 1982 ADOPTED BUDGET
GENERAL OPERATING FUND
MISCELLANEOUS REVENUES

B-10

Narrative:

The County generates a small amount of revenue that can only be classified as miscellaneous.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Miscellaneous Revenues	\$ 58,325	\$ 30,000

Budget Comments:

Recent attempts to classify all significant receipts have reduced the impact of miscellaneous revenues.

1981 - 1982 ADOPTED BUDGET
GENERAL OPERATING FUND
CARRY FORWARD/SURPLUS

Narrative:

Unanticipated revenues and under expenditure of approved and appropriated funds create an operating surplus that is carried forward to the next fiscal year and reappropriated. This figure is an estimate of surplus funds to be available at June 30 that can be used for the activities of the next fiscal year. These funds are generally used for capital projects.

Budget Summary:

	<u>FY 1981</u> <u>Budget</u>	<u>FY 1982</u> <u>Approved</u>
Carry Forward	\$1,576,985	\$1,208,700

Budget Comments:

Major components of this year's surplus include:

Interest	\$300,000
Under Expenditures	225,000
Sales Tax	220,000
Personal Property	143,000

JAMES CITY COUNTY

ADOPTED FY 1982 BUDGET

GENERAL OPERATING FUND EXPENDITURES

SUMMARY

SECTION C

**DETAILED SUMMARY
GENERAL FUND EXPENDITURES**

PAGE	GENERAL ADMINISTRATION	1980 BUDGET	1980 ACTUAL	1981 BUDGET	1981 ESTIMATED	1982 ADOPTED	INCREASE (DECREASE)
1	Board of Supervisors	\$ 157,918	\$ 159,632	\$ 233,160	\$ 229,184	\$ 244,540	\$ 11,380
2	County Administration	116,603	111,826	186,015	184,400	200,720	14,705
3	County Attorney	56,547	55,821	66,245	65,240	67,930	1,685
4	Legal Services	16,000	13,890	63,000	57,760	65,000	2,000
5	Program Development/Evaluation	47,326	34,595	77,655	76,780	74,035	(3,620)
6	Personnel and Safety	78,410	78,255	90,335	90,885	103,245	12,910
7	General Registrar	24,629	23,019	38,440	33,867	33,910	(4,530)
8	Electoral Board/Elections	8,220	5,528	9,845	6,755	14,760	4,915
9	Special Projects	91,332	86,650	32,787	27,325	0	(32,787)
10	Data Processing	0	0	4,350	5,381	0	(4,350)
		<u>596,985</u>	<u>569,216</u>	<u>801,932</u>	<u>777,577</u>	<u>804,140</u>	<u>2,308</u>
	<u>FINANCIAL ADMINISTRATION</u>						
11	Office of Finance	128,638	130,755	172,605	172,190	198,705	26,100
12	Commissioner of Revenue	101,858	99,506	132,680	126,000	133,645	965
13	Real Estate Assessments	90,696	88,538	131,540	128,935	129,355	(2,185)
14	Treasurer	97,558	95,628	141,845	142,400	142,450	605
		<u>418,750</u>	<u>414,427</u>	<u>578,670</u>	<u>569,525</u>	<u>604,155</u>	<u>25,485</u>
	<u>PLANNING AND DEVELOPMENT</u>						
15	Planning and Development	135,968	131,745	192,510	190,959	197,345	4,835
16	Cooperative Extension Service	38,299	36,450	48,215	46,340	55,295	7,080
17	Economic Development	26,015	3,739	45,350	35,597	48,400	3,050
		<u>200,282</u>	<u>171,934</u>	<u>286,075</u>	<u>272,896</u>	<u>301,040</u>	<u>14,965</u>
	<u>JUDICIAL ADMINISTRATION</u>						
18	Clerk of Circuit Court	30,973	31,744	52,590	60,430	69,660	17,070
19	Commonwealth Attorney	33,216	33,764	41,475	42,585	47,035	5,560
20	Courts/Judicial	41,215	39,779	46,620	46,519	44,875	(1,745)
		<u>105,404</u>	<u>105,287</u>	<u>140,685</u>	<u>149,534</u>	<u>161,570</u>	<u>20,885</u>

**DETAILED SUMMARY
GENERAL FUND EXPENDITURES**

<u>PAGE</u>	<u>PUBLIC SAFETY</u>	<u>1980 BUDGET</u>	<u>1980 ACTUAL</u>	<u>1981 BUDGET</u>	<u>1981 ESTIMATED</u>	<u>1982 ADOPTED</u>	<u>INCREASE (DECREASE)</u>
21	Sheriff	420,935	434,905	493,174	494,425	520,940	27,766
22	Police Department	58,595	52,748	160,785	163,975	178,890	18,105
23	City-County Jail	33,165	24,455	34,335	6,560	13,200	(21,135)
24	Fire Department	634,894	647,867	841,190	842,594	926,435	85,245
25	Emergency Medical Services	156,921	145,344	194,555	193,075	220,285	25,730
26	Civil Defense	0	0	40,665	40,215	46,385	5,720
27	Animal Control	18,738	15,522	53,625	49,030	43,185	(10,440)
28	Central Dispatch	0	0	38,665	36,865	71,225	32,560
		<u>1,323,248</u>	<u>1,320,841</u>	<u>1,856,994</u>	<u>1,826,739</u>	<u>2,020,545</u>	<u>163,551</u>
	<u>PUBLIC WORKS</u>						
29	Public Works	137,819	129,257	196,890	179,660	202,710	5,820
30	Buildings Inspections	87,435	84,154	121,350	111,630	19,535	(1,815)
31	Refuse Disposal	153,174	142,636	375,030	364,915	407,985	32,955
32	Mosquito Control	15,479	11,752	22,855	18,615	25,060	2,205
33	Buildings and Grounds	206,727	184,368	305,705	309,275	322,205	16,500
34	Maintenance Garage	4,745	6,564	47,520	55,835	53,165	5,645
		<u>605,379</u>	<u>558,731</u>	<u>1,069,350</u>	<u>1,039,930</u>	<u>1,130,660</u>	<u>61,310</u>
	<u>PUBLIC HEALTH AND WELFARE</u>						
35	Education	8,140,960	8,045,384	9,741,095	9,645,035	11,072,050	1,330,955
36	Mental Health/Retardation	102,826	102,826	114,420	114,420	123,965	9,545
37	Social Services	859,542	785,783	916,420	893,200	1,008,685	92,265
		<u>9,103,328</u>	<u>8,933,993</u>	<u>10,771,935</u>	<u>10,652,655</u>	<u>12,204,700</u>	<u>1,432,765</u>
	<u>PUBLIC SERVICES</u>						
38	Recreation/Cultural	154,415	154,965	218,200	214,700	280,635	62,435
39	Community Services	87,855	87,855	128,266	120,790	161,510	33,244
		<u>242,270</u>	<u>242,820</u>	<u>346,466</u>	<u>335,490</u>	<u>442,145</u>	<u>95,670</u>

**DETAILED SUMMARY
GENERAL FUND EXPENDITURES**

<u>PAGE</u>		<u>1980 BUDGET</u>	<u>1980 ACTUAL</u>	<u>1981 BUDGET</u>	<u>1981 ESTIMATED</u>	<u>1982 ADOPTED</u>	<u>INCREASE (DECREASE)</u>
40	NON-DEPARTMENTAL	55,937	0	42,458	40,000	516,000	493,542
	<u>TOTAL RECURRING EXPENSES</u>	12,651,585	12,317,247	15,894,465	15,664,346	18,184,955	2,290,490
41	Capital Projects	<u>1,109,971</u>	<u>1,118,471</u>	<u>1,608,685</u>	<u>1,608,685</u>	<u>968,700</u>	<u>(639,985)</u>
	TOTAL GENERAL FUND	\$13,761,556	\$13,435,718	\$17,503,150	\$17,273,031	\$19,153,655	\$ 1,650,505

1981 - 1982 ADOPTED BUDGET
 GENERAL OPERATING FUND
 BOARD OF SUPERVISORS

Narrative:

The Board of Supervisors is the governing body of James City County. It is composed of five elected officials, elected by District for four year terms on a staggered term basis. It appoints a County Administrator, most boards and commissions, appropriates funds for operations, sets tax rates and determines all laws and policies concerning each of the various County functions.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Personnel Expenses	\$ 36,570	\$ 45,195
Operating Expenses	196,090	198,845
Capital Outlay	<u>500</u>	<u>500</u>
	\$233,160	\$244,540

Authorized Positions:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Full-time Employees		
Supervisors	5	5
Receptionist	1*	1
Word Processing Operator	<u>1</u>	<u>1</u>
	7	7
Part-time Employees		
Clerk-Typist	1	1

Budget Comments:

The increase in funds for FY 1982 primarily is the result of the first full year of funding for the Word Processing Operator, as well as increasing costs of employer costs such as Social Security.

*Transferred from Buildings & Grounds

1981 - 1982 ADOPTED BUDGET
 GENERAL OPERATING FUND
 COUNTY ADMINISTRATOR

Narrative:

The County Administrator is the chief administrative officer of the County and the James City Service Authority. He is appointed by the Board of Supervisors and is responsible to it for the execution of policies established by it. The County Administrator acts as Clerk to the Board and is expected to handle the daily administrative operations of the County - to recommend service and policy improvements, to develop an annual budget, to generally guide the work of County employees, and to insure that the affairs of the County are conducted in an effective and responsible manner. Also included in the budget is the Citizens Assistance Office, located at the EOC Building in Toano.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Personnel Expenses	\$159,265	\$173,900
Operating Expenses	26,750	26,820
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL	\$186,015	\$200,720

<u>Authorized Positions:</u>	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Full-time Employees		
County Administrator	1	1
Assistant to Administrator/ Community Services	1	1
Assistant to Administrator/ Community Development	1	1
Administrative Secretary	1	1
Secretary II	1	1
Citizens Assistance Officer	<u>1</u>	<u>1</u>
	<u>6</u>	<u>6</u>

Budget Comments:

Effectively a no-growth budget, certain actual and potential salary adjustments are projected.

1981 - 1982 ADOPTED BUDGET
 GENERAL OPERATING FUND
 COUNTY ATTORNEY

Narrative:

The Office of County Attorney is responsible for providing legal advice to the Board of Supervisors, the Welfare Board, the Planning Commission and members of the County staff. In addition, the County Attorney supervises lawsuits against the County and represents the County in court. The drafting of ordinances, the reviewing of contracts and similar legal matters are handled by this office.

Budget Summary:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Personnel Expenses	\$59,735	\$61,055
Operating Expenses	6,310	6,575
Capital Outlay	<u>200</u>	<u>300</u>
TOTAL	\$66,245	\$67,930

Budget Comments:

Authorized Positions:

	<u>FY 1981 Budget</u>	<u>FY 1982 Approved</u>
Full-time Employees		
County Attorney	1	1
Para-legal Secretary	<u>1</u>	<u>1</u>
	2	2