

# **GENERAL FUND**

## *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual*

Presents budget to actual comparison schedule by department for the General Fund.

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Revenues from local sources:				
General property taxes:				
Real property taxes	\$ 99,000,000	99,000,000	98,095,259	(904,741)
Public service corporation property taxes	4,219,000	4,219,000	4,418,488	199,488
Personal property taxes	22,348,875	22,348,875	22,315,443	(33,432)
Machinery and tools taxes	1,489,000	1,489,000	1,632,348	143,348
Merchants' capital taxes	907,000	907,000	880,974	(26,026)
Delinquent taxes	1,504,000	1,504,000	2,382,546	878,546
Penalties and interest	1,050,000	1,050,000	1,080,964	30,964
Total general property taxes	130,517,875	130,517,875	130,806,022	288,147
Other local taxes:				
Local sales and use taxes	15,112,000	15,112,000	15,981,340	869,340
Consumer utility taxes	1,784,000	1,784,000	1,752,924	(31,076)
Contractor license taxes	479,000	479,000	312,371	(166,629)
Franchise license taxes	538,000	538,000	741,791	203,791
Motor vehicle licenses	110,000	110,000	138,957	28,957
Lodging taxes	706,000	706,000	679,376	(26,624)
Bank stock tax	386,000	386,000	506,189	120,189
Taxes on recordation and wills	1,727,000	1,727,000	1,556,422	(170,578)
Communication sales tax	5,474,000	5,474,000	5,186,850	(287,150)
Total other local taxes	26,316,000	26,316,000	26,856,220	540,220
Permits, privilege fees and regulatory licenses:				
Public Safety				
Animal licenses	111,000	111,000	134,021	23,021
Building permits	408,000	408,000	614,390	206,390
Heating and air conditioning	174,000	174,000	171,141	(2,859)
Electrical permits	140,000	140,000	128,181	(11,819)
Plumbing permits	74,000	74,000	71,431	(2,569)
Septic tank permits	3,600	3,600	2,888	(712)
Inspection fees	140,000	140,000	171,150	31,150
Public Works				
Erosion and sediment inspections	181,000	181,000	165,063	(15,937)
Stormwater management	161,000	161,000	161,000	-
Refuse disposal permits	-	-	1,870	1,870
Human Services				
Well and septic inspection	3,000	3,000	1,775	(1,225)
Community Development				
Planning fees	250,000	250,000	148,825	(101,175)
Total permits, privilege fees and regulatory licenses	1,645,600	1,645,600	1,771,735	126,135
Fines and Forfeitures:				
Public Works				
Erosion and sediment fines	2,100	2,100	10,000	7,900
Judicial Administration				
Court fines and forfeitures	1,005,000	1,005,000	953,026	(51,974)
Courthouse maintenance fees	125,000	125,000	140,226	15,226
Court appointed attorney fees	28,000	28,000	37,733	9,733
Public Safety				
Criminal Justice Academy training fees	-	-	50,834	50,834
Security alarm fines	45,000	45,000	42,800	(2,200)
Total fines and forfeitures	1,205,100	1,205,100	1,234,619	29,519
Revenues from use of money and property:				
Revenue from use of money	1,204,000	1,204,000	356,297	(847,703)
Revenue from use of property	305,000	305,000	299,101	(5,899)
Total revenues from use of money and property	1,509,000	1,509,000	655,398	(853,602)
Charges for services:				
EMS cost recovery	2,000,000	2,000,000	1,927,815	(72,185)
Landfill fees	500,000	500,000	550,153	50,153
Recreation fees	693,500	693,500	571,427	(122,073)
Other	413,453	413,453	175,899	(237,554)
Total charges for services	3,606,953	3,606,953	3,225,294	(381,659)

General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Miscellaneous:				
Refunds	\$ 152,000	168,381	398,078	229,697
Insurance recoveries	29,000	140,031	151,170	11,139
Gifts and donations	50,000	62,054	65,163	3,109
Other miscellaneous revenue	21,152	85,877	36,786	(49,091)
Reserve for revenue transfers	500,000	207,597	-	(207,597)
Total miscellaneous	752,152	663,940	651,197	(12,743)
Recovered costs:				
General Government Administration				
Pamunkey Regional Jail	396,000	396,000	396,000	-
Public Utilities Fund				
Cost allocation	1,075,000	1,075,000	1,075,000	-
Service assessment	378,254	378,254	378,254	-
Treasurer	125,050	179,752	88,862	(90,890)
General Services	77,000	77,000	40,871	(36,129)
Judicial Administration				
Clerk of Circuit Court	12,000	12,000	10,731	(1,269)
General District Court	14,099	14,099	11,646	(2,453)
Commonwealth Attorney	-	-	941	941
Public Safety				
Community Corrections	56,500	56,500	54,383	(2,117)
Sheriff	42,000	42,000	110,757	68,757
Emergency Communications	-	25,000	31,069	6,069
Animal Control	2,000	3,858	3,948	90
Fire	69,000	69,000	168,720	99,720
Human Services				
Social Services	25,660	25,660	26,408	748
Community Resources	5,000	5,000	5,000	-
Health Department	-	-	33,450	33,450
Public Works				
Solid Waste Management	224,998	224,998	452,345	227,347
Erosion and sediment charges	-	15,089	15,089	-
Community Development				
Contributions: Greater Richmond Convention Center	306,500	306,500	367,973	61,473
Planning	1,500	1,500	-	(1,500)
CDA	24,720	24,720	24,720	-
Economic Development	178,680	178,680	178,680	-
Total recovered costs	3,013,961	3,110,610	3,474,847	364,237
Total revenues from local sources	168,566,641	168,575,078	168,675,332	100,254
Intergovernmental:				
Revenue from the Commonwealth:				
Non-categorical aid:				
Vehicle rental tax	129,000	129,000	119,153	(9,847)
Personal property taxes (state remittance)	15,002,000	15,002,000	15,002,745	745
Rolling Stock Tax	71,000	71,000	69,256	(1,744)
Total non-categorical aid	15,202,000	15,202,000	15,191,154	(10,846)
Categorical aid:				
Shared expenses:				
Commissioner of the Revenue	216,000	216,000	221,792	5,792
Treasurer	192,000	192,000	197,393	5,393
Registrar	48,667	48,667	47,719	(948)
Clerk of Circuit Court	494,000	494,000	509,157	15,157
Commonwealth's Attorney	783,900	783,900	791,230	7,330
Sheriff	3,135,000	3,135,000	3,220,012	85,012
Total shared expenses	4,869,567	4,869,567	4,987,303	117,736
Other categorical aid:				
Social Services	1,118,596	1,122,736	1,267,711	144,975
Other	1,349,646	1,659,474	1,280,950	(378,524)
State Reversion Clearing Account	(440,000)	(440,000)	(474,707)	(34,707)
Total other categorical aid	2,028,242	2,342,210	2,073,954	(268,256)
Total categorical aid	6,897,809	7,211,777	7,061,257	(150,520)
Total revenue from the Commonwealth	22,099,809	22,413,777	22,252,411	(161,366)

General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 for the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenue from the Federal government:				
Categorical aid:				
Department of Interior	\$ 2,000	2,000	8,189	6,189
Build America Bonds (direct credit)	263,377	263,377	272,459	9,082
EEC Block Grant	-	291,303	252,636	(38,667)
FEMA Safer	317,000	477,779	362,640	(115,139)
Justice	28,000	28,000	35,033	7,033
FEMA snow removal	-	-	36,305	36,305
Department of Transportation	-	-	84,991	84,991
Interoperable Emergency Communications	-	-	115,981	115,981
Health and Human Services	3,007,351	3,013,351	2,871,192	(142,159)
Total revenue from the Federal government	3,617,728	4,075,810	4,039,426	(36,384)
Total intergovernmental	25,717,537	26,489,587	26,291,837	(197,750)
Total revenues	194,284,178	195,064,665	194,967,169	(97,496)
<b>EXPENDITURES</b>				
General government administration:				
Legislative - Board of Supervisors	496,914	535,114	487,301	47,813
General and financial administration:				
County Administrator	1,014,300	1,021,300	1,001,835	19,465
Human Resources	854,962	858,428	783,866	74,562
County Attorney	1,149,968	1,149,968	1,121,631	28,337
Commissioner of the Revenue	1,248,337	1,316,051	1,219,817	96,234
Assessor	857,420	857,420	856,183	1,237
Treasurer	1,365,866	1,393,216	1,382,967	10,249
Finance	980,023	981,908	942,197	39,711
Management Services	276,670	277,700	205,157	72,543
Public Information Office	192,354	192,354	193,529	(1,175)
Purchasing	507,368	508,067	394,768	113,299
Information Technology	3,431,933	4,059,302	3,495,522	563,780
General Services	291,476	282,346	143,908	138,438
Total general and financial administration	12,170,677	12,898,060	11,741,380	1,156,680
Board of elections - Registrar and Electoral Board	349,652	412,452	309,588	102,864
Total general government administration	13,017,243	13,845,626	12,538,269	1,307,357
Judicial administration:				
Courts:				
Circuit Court	92,889	101,207	65,371	35,836
General District Court	112,303	112,303	78,974	33,329
Magistrates	2,991	2,991	3,044	(53)
Juvenile and Domestic Relations District Court	22,367	22,367	19,863	2,504
Clerk of the Circuit Court	1,323,494	1,357,373	1,258,668	98,705
Court Services	1,329,221	1,334,396	1,313,457	20,939
Total courts	2,883,265	2,930,637	2,739,377	191,260
Commonwealth's Attorney	1,580,066	1,581,147	1,495,124	86,023
Total judicial administration	4,463,331	4,511,784	4,234,501	277,283
Public safety:				
Sheriff	19,101,924	19,358,459	18,679,125	679,334
Fire and rescue services:				
Fire and Emergency Management Services	13,824,517	14,260,267	14,060,383	199,884
Total fire and rescue services	13,824,517	14,260,267	14,060,383	199,884
Correction and Detention:				
Pamunkey Regional Jail	4,750,176	4,750,176	4,608,143	142,033
Juvenile Court Services	686,213	661,413	576,965	84,448
Community Corrections	447,744	452,744	449,368	3,376
Total correction and detention	5,884,133	5,864,333	5,634,476	229,857
Inspections - Building Inspections	1,392,613	1,379,573	1,338,608	40,965
Other protection:				
Emergency Communications	3,862,980	4,145,537	3,938,183	207,354
Animal Control	1,017,920	1,056,419	1,012,048	44,371
Total other protection	4,880,900	5,201,956	4,950,231	251,725
Total public safety	45,084,087	46,064,588	44,662,823	1,401,765

COUNTY OF HANOVER, VIRGINIA

Exhibit 13

General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 for the Year Ended June 30, 2011

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public works:				
Sanitation and waste removal:				
Public Works	\$ 1,740,082	1,951,426	1,655,084	296,342
Solid Waste Services	3,793,988	3,814,845	3,659,300	155,545
Recycling Service Districts	74,998	74,998	60,942	14,056
Total sanitation and waste removal	5,609,068	5,841,269	5,375,326	465,943
Maintenance of buildings, grounds and equipment:				
Facilities Management	1,699,152	2,174,664	1,786,682	387,982
Total maintenance of buildings, grounds and equip.	1,699,152	2,174,664	1,786,682	387,982
Total public works	7,308,220	8,015,933	7,162,008	853,925
Health and human services:				
Health	476,900	476,900	476,900	-
Human Services:				
Social Services	5,630,710	5,652,710	5,528,135	124,575
Community Resources	398,210	415,127	386,230	28,897
Tax Relief	1,872,800	1,872,800	1,727,115	145,685
Total human services	7,901,720	7,940,637	7,641,480	299,157
Total health and human services	8,378,620	8,417,537	8,118,380	299,157
Parks, recreation and cultural:				
Parks and Recreation	3,396,191	3,628,410	3,286,577	341,833
Pamunkey Regional Library	2,722,281	2,722,281	2,722,328	(47)
Total parks, recreation and cultural	6,118,472	6,350,691	6,008,905	341,786
Community development:				
Planning and community development:				
Planning	2,147,028	2,264,043	1,994,322	269,721
GIS	576,224	621,998	605,510	16,488
Economic development	1,696,915	1,708,916	1,355,407	353,509
Cannery	41,810	49,510	43,256	6,254
Community support	1,157,920	1,225,531	1,122,793	102,738
Total planning and community development	5,619,897	5,869,998	5,121,288	748,710
Environmental mgmt. - Soil and Water Conservation District	98,500	98,500	98,500	-
Cooperative extension program - VPI Extension	89,691	90,616	75,340	15,276
Total community development	5,808,088	6,059,114	5,295,128	763,986
Education:				
School Fund	93,017,000	93,017,000	84,083,310	8,933,690
Total education	93,017,000	93,017,000	84,083,310	8,933,690
Total payments to component units	93,017,000	93,017,000	84,083,310	8,933,690
Debt service:				
Principal retirement	2,192,376	2,192,376	2,065,489	126,887
Interest and fiscal charges	3,153,943	2,344,989	1,518,217	826,772
Total debt service	5,346,319	4,537,365	3,583,706	953,659
Total expenditures	188,541,380	190,819,638	175,687,030	15,132,608
Excess of revenues over expenditures	5,742,798	4,245,027	19,280,139	15,035,112
<b>OTHER FINANCING SOURCES (USES)</b>				
Other financing uses:				
Transfers to governmental funds:				
County Improvements Fund	1,981,000	2,129,800	2,129,800	-
School Improvements Fund	400,000	400,000	400,000	-
Comprehensive Services Fund	2,936,767	2,936,767	2,548,114	388,653
Community Services Fund	4,602,538	4,602,538	4,118,401	484,137
Total transfers to governmental funds	9,920,305	10,069,105	9,196,315	872,790
Transfers to Proprietary Funds:				
Fleet Management Fund	100,213	144,213	144,213	-
Airport Fund	190,056	190,056	190,056	-
Total other financing uses	10,210,574	10,403,374	9,530,584	872,790
Net change in fund balance	(4,467,776)	(6,158,347)	9,749,555	15,907,902
Fund balance beginning	4,467,776	37,548,905	37,548,905	-
Fund balance ending	\$ -	31,390,558	47,298,460	15,907,902