

INTRODUCTION

The Summary Section provides an overview of all budgeted funds for the upcoming year. These include the General Fund, Sales Tax Fund (which provides for general capital improvements), Public Assistance Fund, and the Utility Fund (which also includes capital improvements).

Revenues and expenditures/expenses are categorized by type, in accordance with recommended standard formats of the Government Finance Officers Association, enabling consistency and comparability between all forms of local government.

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CITY OF WILLIAMSBURG
BUDGET SUMMARY
ALL FUNDS
FISCAL YEARS 2007-2009

	ACTUAL <u>FY 2007</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
<u>REVENUES:</u>			
GENERAL PROPERTY TAXES	11,268,754	12,259,173	12,684,800
OTHER LOCAL TAXES	20,098,143	20,165,600	20,060,600
LICENSES AND PERMITS	200,897	279,020	235,300
FINES	281,612	244,000	244,000
USE OF MONEY & PROPERTY	2,358,447	1,843,100	1,400,400
CHARGES FOR SERVICES	4,741,464	5,148,528	5,723,228
MISCELLANEOUS	2,608,125	2,459,390	1,156,420
INTERGOVERNMENTAL	<u>4,624,030</u>	<u>4,760,695</u>	<u>5,070,549</u>
TOTAL BEFORE FUND TRANSFERS	46,181,472	47,159,506	46,575,297
TRANSFER FROM (TO) SURPLUS	<u>3,626,985</u>	<u>6,161,616</u>	<u>5,777,321</u>
TOTAL REVENUES	<u>49,808,456</u>	<u>53,321,122</u>	<u>52,352,618</u>
<u>EXPENDITURES/EXPENSES:</u>			
GENERAL GOV'T ADMINISTRATION	3,338,915	6,790,048	5,940,356
JUDICIAL ADMINISTRATION	379,945	380,000	400,000
PUBLIC SAFETY	8,846,874	9,235,237	9,963,176
PUBLIC WORKS	9,376,467	8,068,371	5,451,387
PUBLIC UTILITIES	4,165,430	5,451,534	6,264,106
HEALTH AND WELFARE	2,746,015	2,975,677	3,470,940
EDUCATION	11,566,898	9,336,260	9,619,714
PARKS, RECREATION, AND CULTURAL	2,750,368	3,159,242	4,454,716
COMMUNITY DEVELOPMENT	4,867,755	5,091,279	5,312,354
DEBT SERVICE	<u>1,769,790</u>	<u>2,833,474</u>	<u>1,475,869</u>
TOTAL EXPENDITURES / EXPENSES	<u>49,808,456</u>	<u>53,321,122</u>	<u>52,352,618</u>

CITY OF WILLIAMSBURG
BUDGET SUMMARY
BY FUND

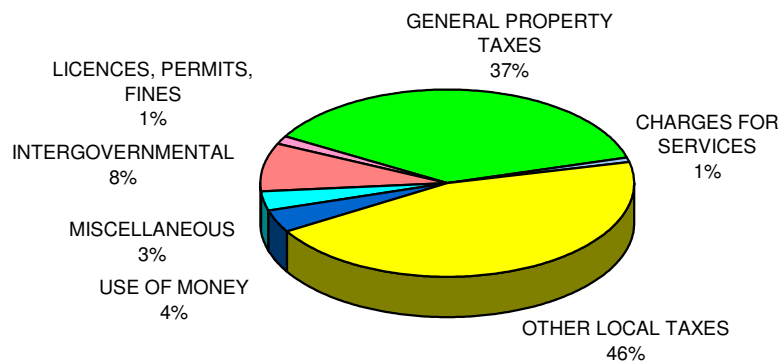
ADOPTED BUDGET
FISCAL YEAR 2009

	GENERAL FUND	SALES TAX CAPITAL IMPROVEMENTS	UTILITY FUND	PUBLIC ASSISTANCE FUND	GRAND TOTAL
<u>REVENUES:</u>					
GENERAL PROPERTY TAXES	12,684,800	0	0	0	12,684,800
OTHER LOCAL TAXES	15,340,600	4,720,000	0	0	20,060,600
LICENSES AND PERMITS	235,300	0	0	0	235,300
FINES	244,000	0	0	0	244,000
USE OF MONEY & PROPERTY	1,210,400	25,000	165,000	0	1,400,400
CHARGES FOR SERVICES	309,328	0	5,413,900	0	5,723,228
MISCELLANEOUS	1,156,420	330,000	0	0	1,486,420
INTERGOVERNMENTAL	<u>2,813,102</u>	<u>103,000</u>	<u>0</u>	<u>2,154,447</u>	<u>5,070,549</u>
TOTAL BEFORE FUND TRANSFERS	33,993,950	5,178,000	5,578,900	2,154,447	46,905,297
TRANSFERS FROM SURPLUS	<u>102,848</u>	<u>4,633,947</u>	<u>710,525</u>	<u>0</u>	<u>5,447,321</u>
TOTAL REVENUES	<u>34,096,798</u>	<u>9,811,947</u>	<u>6,289,425</u>	<u>2,154,447</u>	<u>52,352,618</u>
<u>EXPENDITURES / EXPENSES:</u>					
GENERAL GOV'T ADMINISTRATION	4,004,356	1,936,000	0	0	5,940,356
JUDICIAL ADMINISTRATION	400,000	0	0	0	400,000
PUBLIC SAFETY	9,033,176	930,000	0	0	9,963,176
PUBLIC WORKS	4,486,387	965,000	0	0	5,451,387
PUBLIC UTILITIES	0	0	6,264,106 *	0	6,264,106
HEALTH AND WELFARE	1,316,493	0	0	2,154,447	3,470,940
EDUCATION	7,084,317	2,535,397	0	0	9,619,714
PARKS, RECREATION, AND CULTURAL	2,459,716	1,995,000	0	0	4,454,716
COMMUNITY DEVELOPMENT	5,312,354	0	0	0	5,312,354
DEBT SERVICE	<u>0</u>	<u>1,450,550</u>	<u>25,319</u>	<u>0</u>	<u>1,475,869</u>
TOTAL EXPENDITURES / EXPENSES	<u>34,096,798</u>	<u>9,811,947</u>	<u>6,289,425</u>	<u>2,154,447</u>	<u>52,352,618</u>

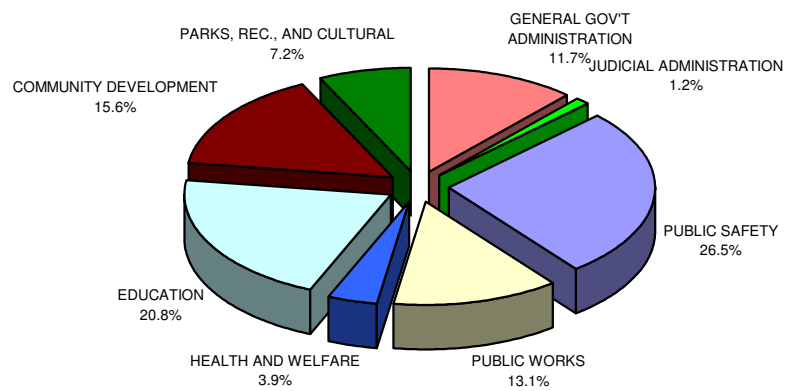
* Includes Utility Fund Capital Projects

CITY OF WILLIAMSBURG
GENERAL FUND OPERATING BUDGET
FISCAL YEAR 2009

REVENUES



EXPENDITURES

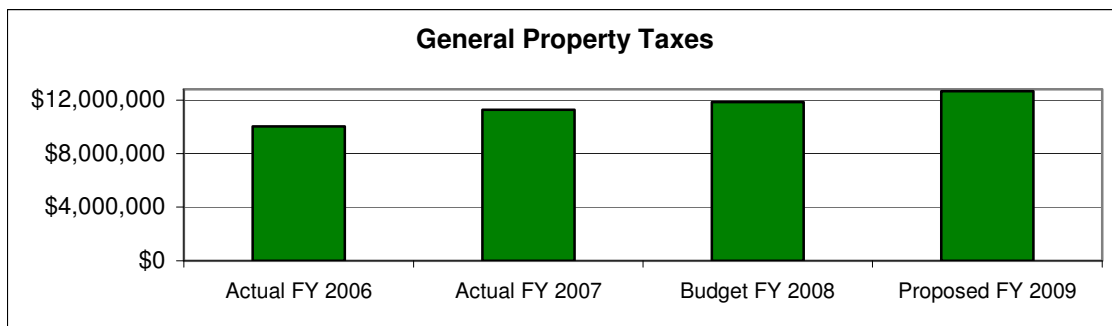


CITY OF WILLIAMSBURG
BUDGET SUMMARY
GENERAL FUND
FISCAL YEAR 2009

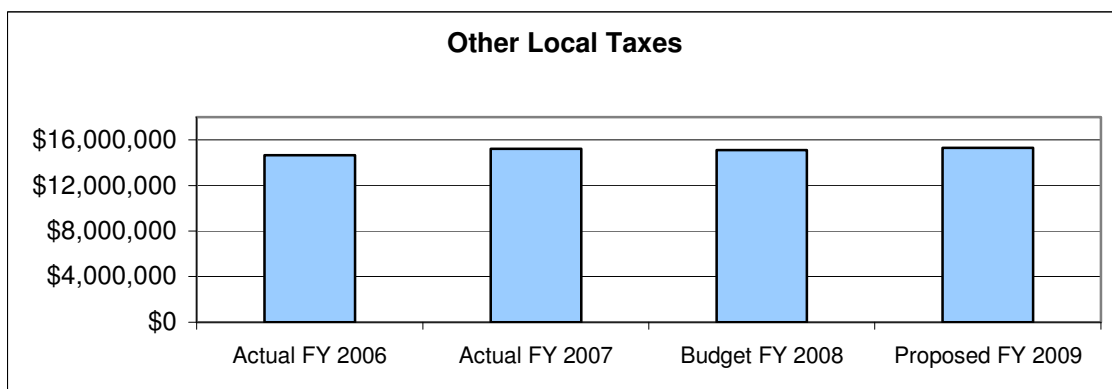
	ACTUAL <u>FY 2006</u>	ACTUAL <u>FY 2007</u>	BUDGETED <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
<u>REVENUES:</u>					
GENERAL PROPERTY TAXES	10,041,242	11,268,754	11,851,700	12,259,173	12,684,800
OTHER LOCAL TAXES	14,650,700	15,230,351	15,115,600	15,445,600	15,340,600
LICENSES AND PERMITS	276,001	200,897	250,050	279,020	235,300
FINES	229,778	281,612	242,000	244,000	244,000
USE OF MONEY & PROPERTY	1,121,548	1,708,189	1,459,700	1,493,100	1,210,400
CHARGES FOR SERVICES	361,159	326,435	332,566	311,628	309,328
MISCELLANEOUS	942,557	1,177,214	1,069,790	1,099,390	1,156,420
INTERGOVERNMENTAL	<u>2,641,505</u>	<u>2,773,031</u>	<u>2,819,971</u>	<u>2,807,695</u>	<u>2,813,102</u>
TOTAL BEFORE FUND TRANSFERS	30,264,490	32,966,483	33,141,377	33,939,606	33,993,950
TRANSFER FROM (TO) SURPLUS	-1,643,757	-2,682,425	32,714	-1,323,128	102,848
TOTAL REVENUES	<u>28,620,733</u>	<u>30,284,058</u>	<u>33,174,091</u>	<u>32,616,478</u>	<u>34,096,798</u>
<u>EXPENDITURES:</u>					
GENERAL GOV'T ADMINISTRATION	2,797,914	3,003,076	3,712,432	3,659,548	4,004,356
JUDICIAL ADMINISTRATION	356,257	379,945	370,000	380,000	400,000
PUBLIC SAFETY	7,374,693	8,135,197	8,773,150	8,533,237	9,033,176
PUBLIC WORKS	3,842,367	4,060,804	4,402,298	4,317,235	4,486,387
HEALTH AND WELFARE	990,931	1,027,782	1,125,677	1,125,677	1,316,493
EDUCATION	6,437,154	6,493,421	7,135,658	7,136,260	7,084,317
PARKS, RECREATION, AND CULTURAL	2,124,647	2,316,078	2,410,402	2,373,242	2,459,716
COMMUNITY DEVELOPMENT	<u>4,696,769</u>	<u>4,867,755</u>	<u>5,244,475</u>	<u>5,091,279</u>	<u>5,312,354</u>
TOTAL EXPENDITURES	<u>28,620,733</u>	<u>30,284,058</u>	<u>33,174,091</u>	<u>32,616,478</u>	<u>34,096,798</u>

CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 REVENUE HIGHLIGHTS

General Property Taxes - All real estate, public service, personal and business property taxes, including penalties and interest, are included. Annual property reassessments in the City are expected to increase 3.4% over last year, and \$9.8 Million is budgeted for FY 2009. Personal property tax receipts are expected to reach \$1.25 Million, up about 4% from current year expectations of \$1.2 Million. Identification of vehicles in the City has improved with a greater dependence on DMV records since City vehicle decals are no longer required. Total property taxes, penalties, and interest are budgeted to increase 6.6% over last year's budgeted level. An expanded discussion on property taxes and assessments is included in the City Manager's Budget Message.

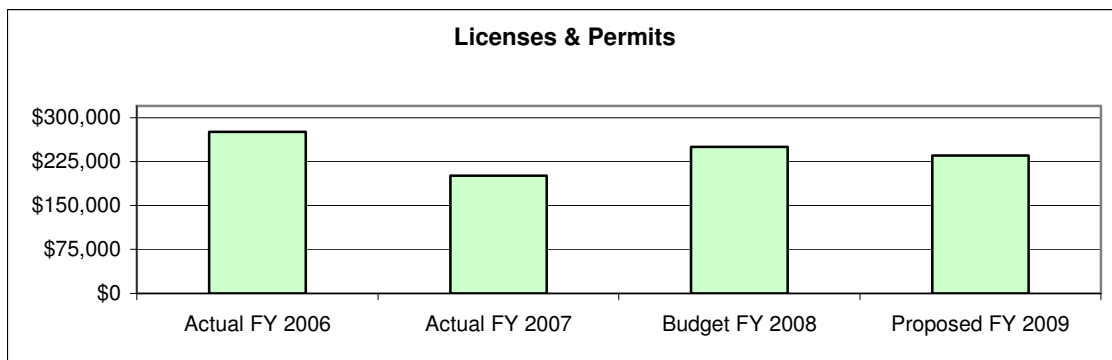


Other Local Taxes -This category consists of consumer utility taxes, business licenses, franchise licenses, bank stock, recordation, cigarette, room, meal, and \$2 lodging taxes. Utility taxes are based on residential and commercial usage. Overall, local tax receipts will be level with FY 2008. Business license taxes are based on gross sales, and are anticipated to increase by slightly over the current year. Franchise fees for taxi services, gas and electric utilities are also expected to remain level with current FY2008 receipts. Gas and electric fees are set by the Commonwealth of VA, and based on consumption. Both room and meal tax collections during the current year are well above anticipated levels, largely from the success of the Jamestown 2007 celebration. Room tax collections are estimated to be \$4.15 Million, up approximately 7.2% from the current FY 2008 budget. Meal tax receipts are budgeted at \$5.9 Million in FY 2009, up about 2% over the current FY 2008 budget.

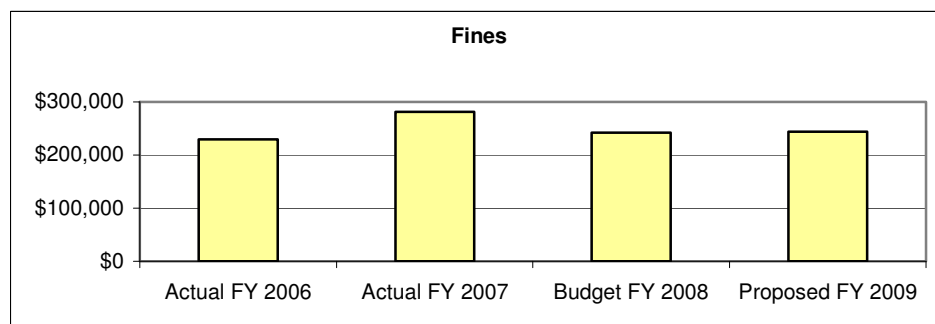


CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 REVENUE HIGHLIGHTS

Licenses and Permits - Licenses and permits consist of all city-wide parking, building, electrical, plumbing, mechanical, sign, and various miscellaneous permits. The last several years have experienced fluctuations in building activity with many renovation and new construction projects. FY 2007 realized \$200,897, down 27% from FY 2006. In FY 2008 licenses revenue is expected to reach almost \$280,000 largely with major commercial construction with the High Street Williamsburg project. Licenses and permit revenues for FY 2009 are estimated at \$235,300.

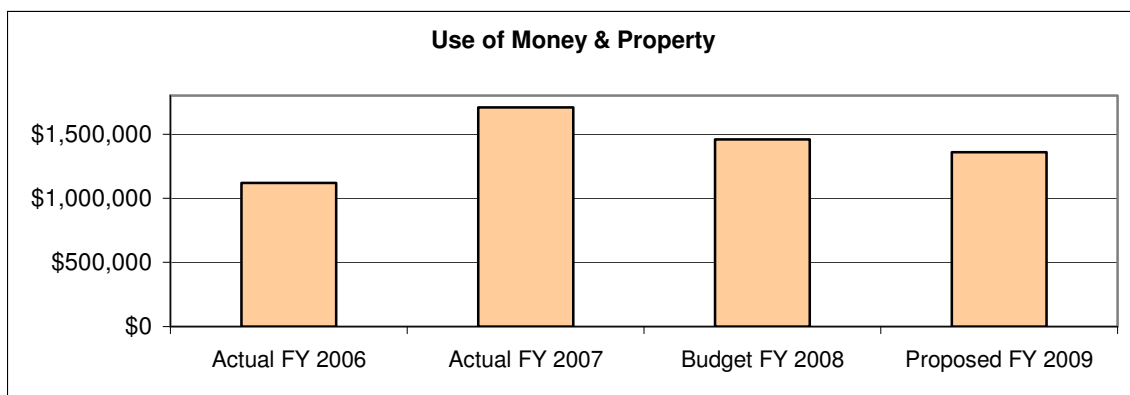


Fines - Court fines, parking citations, and code violations make up this category. Fiscal Year 2007 experienced an increase of about 22.5% in revenue, mostly from increased parking fines from expanded enforcement. Court fines are expected to be reach \$140,000 for FY 2008, and also for FY 2009. Revenues of \$100,000 are expected for FY 2008 and FY 2009.

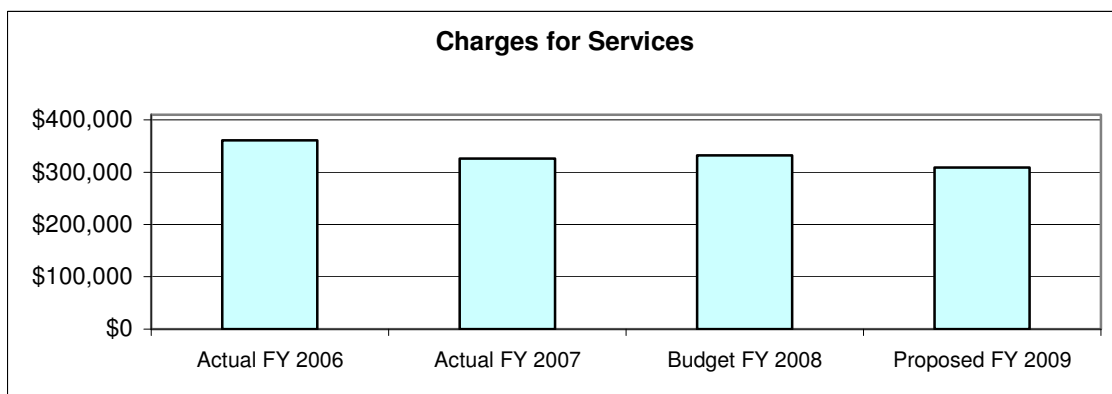


CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 REVENUE HIGHLIGHTS

Use of Money and Property - Investment interest and rental of city-owned buildings and parking lots generate income in this category. Approximately \$250,000 is expected from parking fees from the Prince George Parking Garage in FY 2009. Interest revenue is proportional to the City's reserve levels and interest rates, and estimated to be \$800,000 for FY 2009. Rates are expected to average 3.5% for FY 2009, with almost all reserve funds being invested in the Local Government Investment Pool, administered by the Treasurer of Virginia. Reserve levels will decrease to \$17.3 Million by the end of FY 2009 with while continuing citywide capital projects including street construction, underground wiring, park improvements, school projects, public safety facility improvements, and many other projects.

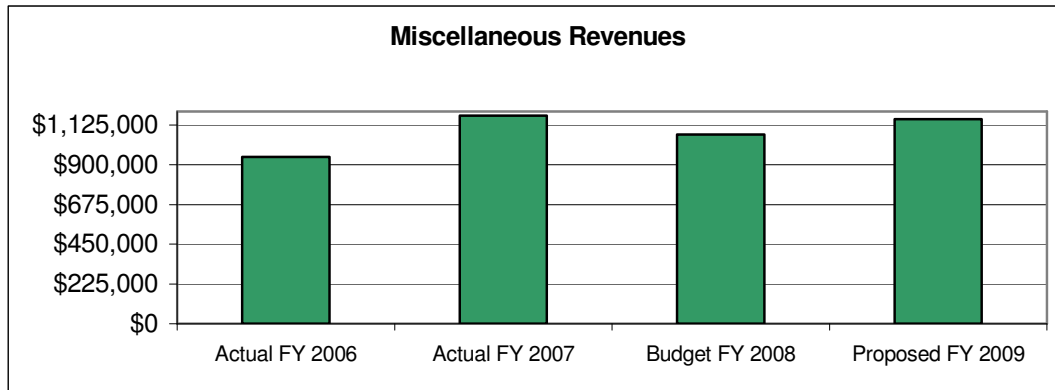


Charges for Services - Charges represent fees for various programs within the City, such as recreation fees, cemetery lots, and grave openings. Revenues have been fairly consistent over the past few years. Overall charges for services are anticipated at \$309,328 for FY 2009.

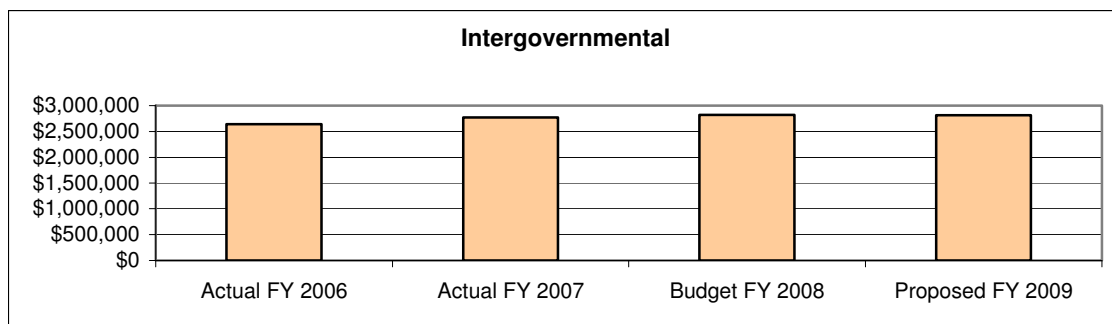


CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 REVENUE HIGHLIGHTS

Miscellaneous - This category is comprised of various sources, such as payments in lieu of taxes, anticipated insurance dividend refunds [from a self-insurance liability pool], Arts Commission reimbursement from James City County, and overhead charges of \$590,000 from the Utility Fund. EMS Recovery Fees of \$300,000 are included for FY 2009, the program's third year. Also included are public safety overtime reimbursements. These revenues can change significantly from year to year.

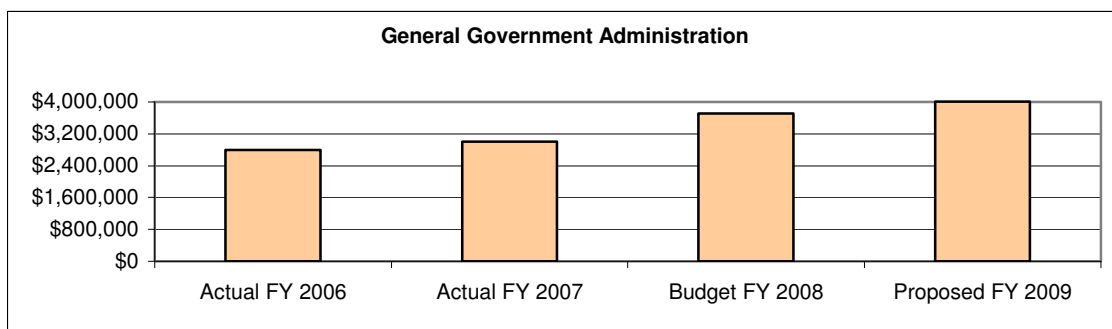


Intergovernmental - These funds include reimbursements from the Commonwealth of Virginia, for expenses incurred for Constitutional Officers, state sales taxes designated for education, 599 law enforcement funds, street maintenance, and various other taxes [wine, ABC, etc.] returned to the City. Street maintenance payments, the largest component of state aid, are also estimated to be \$1.34 Million for FY 2009, up slightly from the current year.

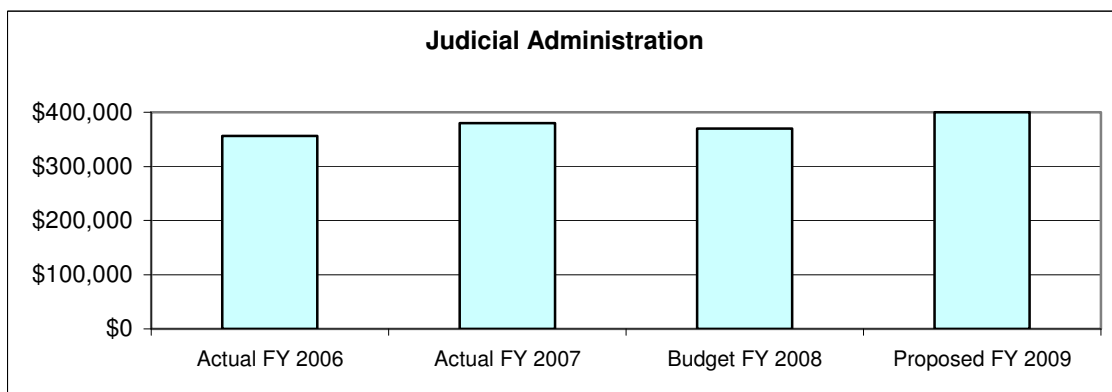


CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 EXPENDITURE HIGHLIGHTS

General Government Administration - This category is comprised of City Council, Clerk of Council, City Manager, City Attorney, Commissioner of Revenue, Assessor, Treasurer, Finance, Vehicle Repair Shop, Electoral Board, Registrar and Information Resources Mgt. Expenditures are estimated at 9.3% higher than last year. The large increase is due largely to expanded non-departmental programs, and a new Communications Specialist position. Virginia Retirement System costs will be lower, from the current 16.27% of payroll to 15.49% for FY 2009 and FY 2010. A 10% increase in premiums for health coverage, and adjustments to salaries in accordance with the City's pay plan are budgeted for FY 2009. An expanded discussion of salaries, positions, and pay ranges is included in the Budget Message.

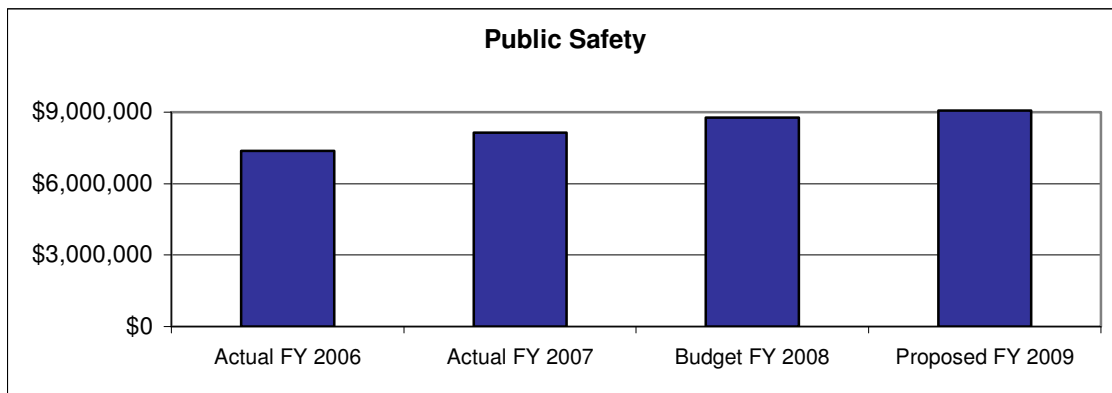


Judicial Administration - Judicial functions are performed by the Circuit Court, General District Court, Juvenile and Domestic Relations Court, Clerk of the Circuit Court, Commonwealth Attorney, 9th District Court Service Unit, and Magistrate. The judicial functions have been performed in the new courthouse since FY 2001. These functions operate jointly with James City County and an expanded explanation is included in the "Notes on Funding Relationships" section of the budget guide. Costs are shared with James City County on a population basis each year.

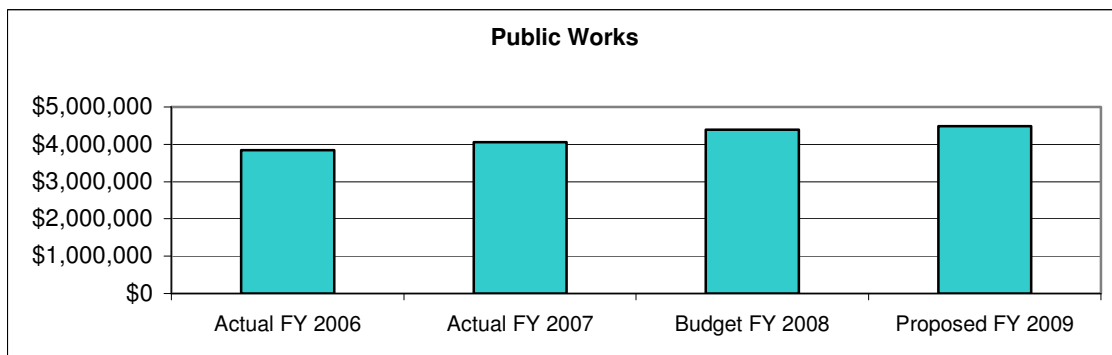


CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 EXPENDITURE HIGHLIGHTS

Public Safety - Departments included in this classification are Police, Parking Garage, E-911 Dispatch, Fire, Sheriff, Group Home Commission, Animal Control, Medical Examiner and Emergency Management. The City participates in the VA Peninsula Regional Jail Authority, and phased out its local operation in 1997. Jail costs are expected to increase by 18% to \$1.1 Million due to continued rising jail population. Police and Fire expenditures will be up 2.2% and 1.7% respectively for FY 2009. Again this year, higher costs for insurance, fuel, and training are included in all public safety budget estimates.

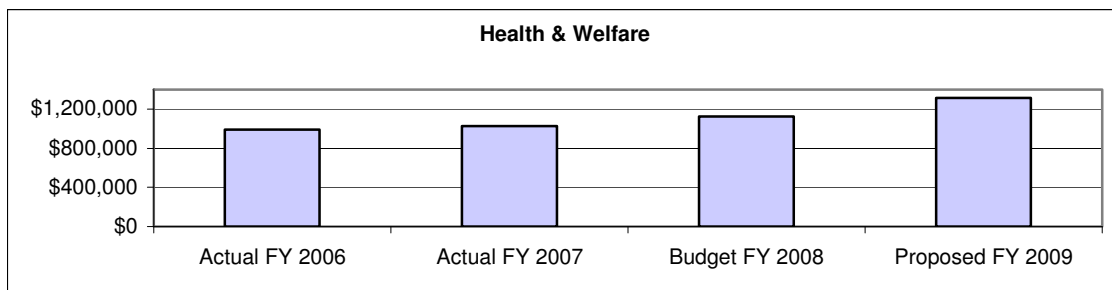


Public Works – Engineering, Streets, Refuse Collection, Landfill, Municipal Center, Building Inspection, Rental Properties, Landscaping and Cemetery make up the Public Works section of the budget. Overall costs for FY 2009 are 2.1% higher than last year. Street resurfacing is continued this year at \$470,000. Maintenance, service contracts, and insurance costs of city buildings, including the Municipal & Stryker buildings, transportation center, community center, parking deck, and parking garage are included in the Buildings/Facilities Maintenance section.

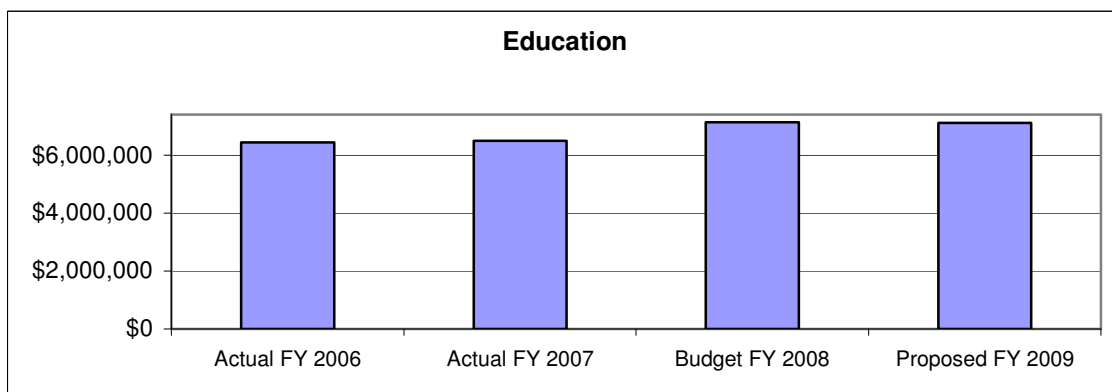


CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 EXPENDITURE HIGHLIGHTS

Health and Welfare - This category consists of Health, Mosquito Control, Colonial Services Board, Public Assistance, and Public Assistance Transportation. The Health section budget is for the City's share of contributions to the Peninsula Health Center, Olde Towne Medical Center, and CHIP of Virginia. An increase of 5.9% over last fiscal year is budgeted for the Colonial Services Board, which provides mental health services for the community. Expenditures for public assistance programs are expected to increase by 26% over last year, due in large part to changes in state funding for the Comprehensive Services Act, and continued demand for other programs for human services.

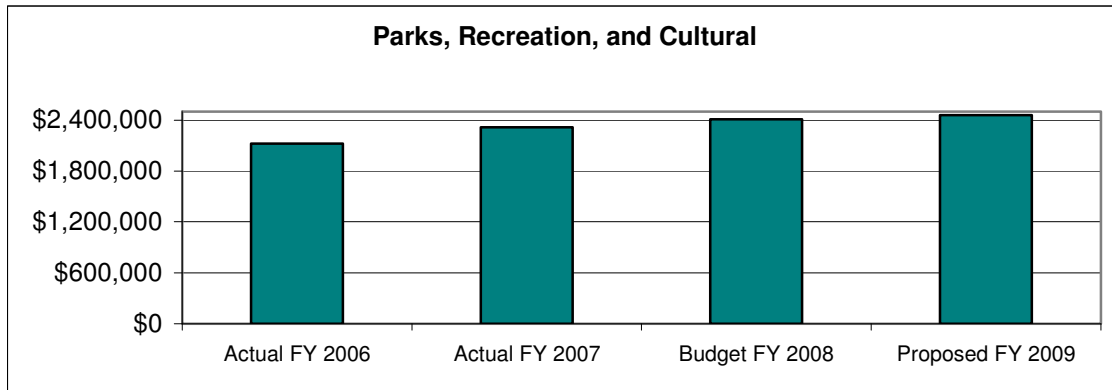


Education - This is the City's annual contribution to the jointly operated Williamsburg-James City County Public School system. The budget message highlights the funding agreement and trends over the last few years. Fiscal Year 2009 is the second year of a renegotiated five-year contract between the City and James City County. Education costs are anticipated to remain level with last fiscal year, due in large part to a lower funding percentage, and limited overall available local funding. The City's contribution rate for FY 2009 is 8.58%, down slightly from last year's 8.76% for operating costs.

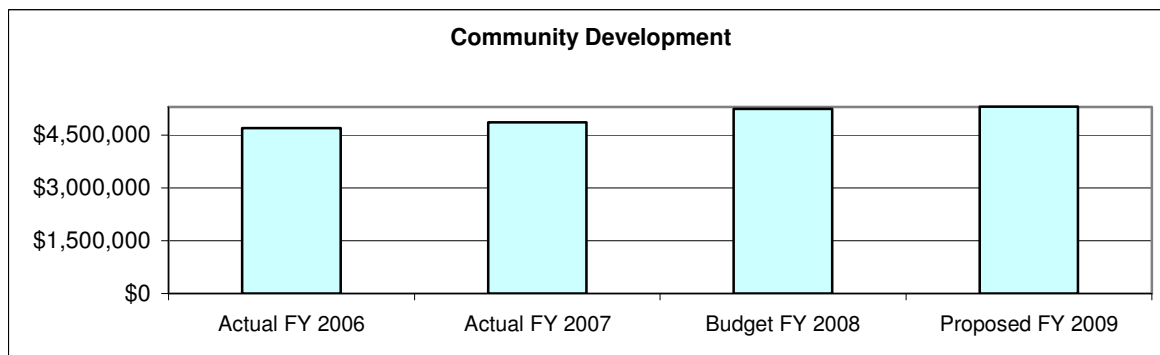


CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2009 EXPENDITURE HIGHLIGHTS

Parks, Recreation and Cultural - Recreation administration, playgrounds, parks, library, and amounts provided to organizations through the Williamsburg Area Arts Commission are included in this category. Recreation costs are expected to increase 3.8% over FY 2008. The City's contribution to the Williamsburg Regional Library, operated jointly with James City County, is level with FY 2008 due to lower formula-based City circulation figures for Fiscal Year 2007. Arts Commission contributions are expected to increase about 2.9% over last fiscal year's funding.



Community Development - This includes contributions to various human service and community & economic development agencies within the City. Also included is the \$2 per night lodging tax, which is collected and submitted monthly to the Williamsburg Area Destination Marketing Committee. The operating funds section includes all details of other contributions to various outside agencies. A discussion on major contributions to community and economic development agencies is included in the Budget Message.



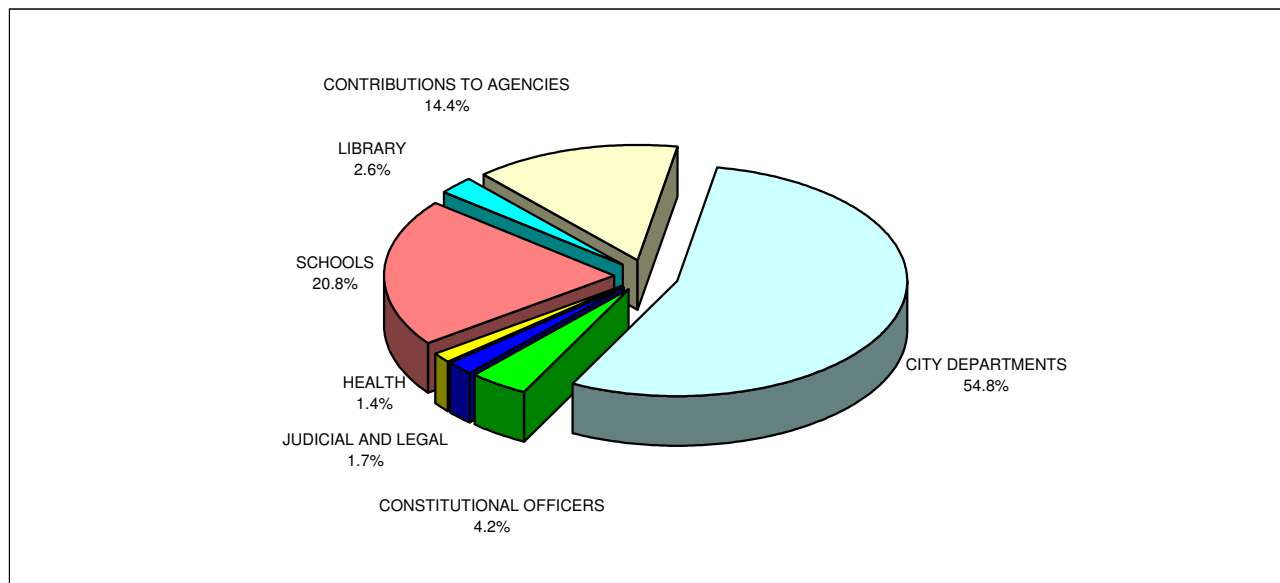
CITY OF WILLIAMSBURG
BUDGET SUMMARY
BY MAJOR FUNDING CATEGORIES

GENERAL FUND

	<u>PURPOSE</u>	<u>ACTUAL FY 2006</u>	<u>ACTUAL FY 2007</u>	<u>BUDGETED FY 2008</u>	<u>ADOPTED FY 2009</u>
I	CITY DEPARTMENTS	14,757,243	16,103,414	17,918,908	18,669,782
II	CONSTITUTIONAL OFFICERS	1,208,878	1,180,838	1,313,661	1,444,275
III	JUDICIAL AND LEGAL	532,253	557,572	581,244	596,256
IV	HEALTH	438,399	464,554	470,713	493,705
V	SCHOOLS	6,437,154	6,493,421	7,135,658	7,084,317
VI	LIBRARY	796,580	861,030	894,955	888,955
VII	DEBT SERVICE	0	0	0	0
VIII	CONTRIBUTIONS TO AGENCIES	<u>4,450,225</u>	<u>4,623,229</u>	<u>4,858,952</u>	<u>4,919,508</u>
	TOTAL	<u>28,620,733</u>	<u>30,284,058</u>	<u>33,174,091</u>	<u>34,096,798</u>

*This table summarizes the funding history and proposed FY2009 budgets for the eight major funding categories of the City. Debt Service is included in the Capital Improvement Program budget.

GENERAL FUND
MAJOR FUNDING CATEGORIES
FISCAL YEAR 2009



CITY OF WILLIAMSBURG
ADOPTED BUDGET
FISCAL YEAR 2009
SUMMARY OF GENERAL FUND EXPENDITURES

Section I

CITY DEPARTMENTS

		<u>ACTUAL</u> <u>FY 2007</u>	<u>BUDGET</u> <u>FY 2008</u>	<u>ESTIMATED</u> <u>FY 2008</u>	<u>ADOPTED</u> <u>FY 2009</u>
1101	CITY COUNCIL				
	Personnel	41,338	41,338	41,338	41,338
	Operating	95,899	110,800	107,800	116,400
	Capital Outlay	<u>0</u>	<u>1,200</u>	<u>1,200</u>	<u>1,000</u>
	Total	137,237	153,338	150,338	158,738
1102	CLERK OF COUNCIL				
	Personnel	76,676	79,563	81,148	84,379
	Operating	11,232	12,600	12,600	12,100
	Capital Outlay	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
	Total	88,408	92,663	94,248	96,979
1201	CITY MANAGER				
	Personnel	431,646	457,983	481,865	578,524
	Operating	52,240	54,350	54,350	67,895
	Capital Outlay	<u>2,723</u>	<u>3,000</u>	<u>3,000</u>	<u>8,000</u>
	Total	486,609	515,333	539,215	654,419
1202	NON-DEPARTMENTAL	166,497	394,000	294,000	445,000
1203	ECONOMIC DEVELOPMENT				
	Personnel	88,245	91,428	96,510	103,087
	Operating	17,798	28,600	28,675	30,350
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	106,043	120,028	125,185	133,437
1204	CITY ATTORNEY				
	Personnel	0	224,280	224,280	227,480
	Operating	216,560	42,865	43,660	49,240
	Capital Outlay	<u>1,186</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	Total	217,746	268,645	269,440	278,220
1210	CITY ASSESSOR				
	Personnel	135,641	142,111	140,446	144,847
	Operating	16,038	22,300	22,456	22,650
	Capital Outlay	<u>324</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	152,003	164,411	162,902	167,497
1214	DEPT OF FINANCE				
	Personnel	774,160	855,918	866,467	895,178
	Operating	64,252	88,050	90,863	85,760
	Capital Outlay	<u>2,323</u>	<u>2,000</u>	<u>2,661</u>	<u>1,500</u>
	Total	840,735	945,968	959,991	982,438

CITY DEPARTMENTS - (Con't)

		ACTUAL FY 2007	BUDGET FY 2008	ESTIMATED FY 2008	ADOPTED FY 2009
1221	CITY SHOP				
	Personnel	158,983	181,882	181,401	188,628
	Operating	38,572	43,550	54,113	44,580
	Capital Outlay	<u>7,625</u>	<u>6,500</u>	<u>7,000</u>	<u>7,000</u>
	Total	205,180	231,932	242,514	240,208
3101	POLICE				
	Personnel	2,726,040	2,933,683	2,888,800	2,990,384
	Operating	481,420	528,600	505,951	559,850
	Capital Outlay	<u>22,149</u>	<u>28,000</u>	<u>26,405</u>	<u>17,500</u>
	Total	3,229,609	3,490,283	3,421,156	3,567,734
3102	POLICE - E911				
	Personnel	645,227	686,289	679,438	689,631
	Operating	36,092	30,000	30,000	30,000
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	681,319	716,289	709,438	719,631
3103	PARKING GARAGE				
	Personnel	63,703	70,821	65,180	68,583
	Operating	54,947	56,200	57,150	64,250
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	118,650	127,021	122,330	132,833
3201	FIRE				
	Personnel	2,633,194	2,764,712	2,742,794	2,783,451
	Operating	334,641	408,315	326,840	446,515
	Capital Outlay	<u>96,691</u>	<u>113,500</u>	<u>61,000</u>	<u>110,700</u>
	Total	3,064,526	3,286,527	3,130,634	3,340,666
3401	CODES COMPLIANCE				
	Personnel	398,006	472,715	447,896	465,902
	Operating	46,739	76,800	45,980	68,700
	Capital Outlay	<u>1,715</u>	<u>3,300</u>	<u>400</u>	<u>1,800</u>
	Total	446,460	552,815	494,276	536,402
3501	ANIMAL CONTROL				
	Personnel	0	0	0	0
	Operating	14,745	24,500	24,500	24,500
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	14,745	24,500	24,500	24,500
3503	MEDICAL EXAMINER				
	Personnel	0	0	0	0
	Operating	120	400	400	400
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	120	400	400	400

CITY DEPARTMENTS - (Con't)

		ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
3505	EMERGENCY MANAGEMENT				
	Personnel	0	0	0	0
	Operating	3,921	5,575	2,225	6,300
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	3,921	5,575	2,225	6,300
4101	ENGINEERING				
	Personnel	202,207	208,763	211,610	221,660
	Operating	26,830	34,840	35,140	35,140
	Capital Outlay	<u>404</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	Total	229,441	245,103	248,250	258,300
4102	STREETS				
	Personnel	486,358	528,375	527,158	550,294
	Operating	523,822	540,480	558,461	558,453
	Capital Outlay	<u>542,899</u>	<u>521,500</u>	<u>521,500</u>	<u>521,500</u>
	Total	1,553,079	1,590,355	1,607,119	1,630,247
4203	REFUSE COLLECTION				
	Personnel	0	0	0	0
	Operating	807,777	881,200	883,200	918,500
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	807,777	881,200	883,200	918,500
4307	BUILDINGS-FACILITIES MAINTENANCE				
	Personnel	127,708	128,632	74,591	135,853
	Operating	252,043	282,152	283,239	285,452
	Capital Outlay	<u>51,377</u>	<u>69,000</u>	<u>65,000</u>	<u>63,000</u>
	Total	431,128	479,784	422,830	484,304
4308	INFORMATION TECHNOLOGY				
	Personnel	0	0	0	0
	Operating	281,205	448,260	448,260	472,500
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	281,205	448,260	448,260	472,500
4309	LANDSCAPING				
	Personnel	344,480	365,933	369,091	365,541
	Operating	181,041	188,600	194,170	193,000
	Capital Outlay	<u>11,150</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>
	Total	536,671	571,033	579,761	575,041

CITY DEPARTMENTS - (Con't)

		ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
5103	MOSQUITO CONTROL				
	Personnel	0	0	0	0
	Operating	5,357	7,450	7,450	7,450
	Capital Outlay	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
	Total	5,357	7,950	7,950	7,950
5302-	PUBLIC ASSISTANCE				
5305	Personnel	0	0	0	0
	Operating	557,871	647,014	647,014	814,838
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	557,871	647,014	647,014	814,838
7101-	RECREATION				
7104	Personnel	845,010	884,837	886,167	931,266
	Operating	351,991	434,670	408,680	441,295
	Capital Outlay	<u>46,473</u>	<u>55,800</u>	<u>49,300</u>	<u>54,000</u>
	Total	1,243,474	1,375,307	1,344,147	1,426,561
7108	CEMETERY				
	Personnel	34,149	46,209	45,901	47,693
	Operating	7,354	11,300	11,400	11,400
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	41,503	57,509	57,301	59,093
8101	PLANNING				
	Personnel	367,758	385,763	385,867	398,646
	Operating	87,591	135,400	105,100	133,900
	Capital Outlay	<u>751</u>	<u>4,500</u>	<u>1,500</u>	<u>4,500</u>
	Total	456,100	525,663	492,467	537,046

		ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
TOTAL - CITY DEPARTMENTS					
	Personnel	10,580,528	11,551,237	11,437,947	11,912,364
	Operating	4,734,596	5,538,871	5,283,677	5,946,418
	Capital Outlay	<u>788,290</u>	<u>828,800</u>	<u>759,466</u>	<u>811,000</u>
	Total	16,103,414	17,918,908	17,481,089	18,669,782

Section IICONSTITUTIONAL OFFICERS

		<u>ACTUAL</u> <u>FY 2007</u>	<u>BUDGET</u> <u>FY 2008</u>	<u>ESTIMATED</u> <u>FY 2008</u>	<u>ADOPTED</u> <u>FY 2009</u>
1209	COMM. OF REVENUE				
	Personnel	169,144	176,801	175,620	180,869
	Operating	11,933	14,600	14,500	14,500
	Capital Outlay	<u>324</u>	<u>300</u>	<u>300</u>	<u>300</u>
	Total	181,401	191,701	190,420	195,669
1213	TREASURER				
	Personnel	35,397	44,273	44,343	47,195
	Operating	4,584	8,050	7,550	7,450
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	39,981	52,323	51,893	54,645
1301	ELECTORAL BOARD				
	Personnel	7,626	7,912	7,912	7,912
	Operating	6,782	30,325	29,225	16,700
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	14,408	38,237	37,137	24,612
1302	REGISTRAR				
	Personnel	78,989	80,240	80,240	87,844
	Operating	6,634	14,350	12,765	11,150
	Capital Outlay	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	Total	85,623	95,590	94,005	99,994
3301	REGIONAL JAIL				
	Personnel	0	0	0	0
	Operating	859,425	935,810	935,810	1,069,356
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	859,425	935,810	935,810	1,069,356

		<u>ACTUAL</u> <u>FY 2007</u>	<u>BUDGET</u> <u>FY 2008</u>	<u>ESTIMATED</u> <u>FY 2008</u>	<u>ADOPTED</u> <u>FY 2009</u>
TOTAL - CONSTITUTIONAL OFFICERS					
	Personnel	291,156	309,226	308,115	323,819
	Operating	889,358	1,003,135	999,850	1,119,156
	Capital Outlay	<u>324</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
	Total	1,180,838	1,313,661	1,309,265	1,444,275

Section IIIJUDICIAL ADMINISTRATION

		<u>ACTUAL</u> <u>FY 2007</u>	<u>BUDGET</u> <u>FY 2008</u>	<u>ESTIMATED</u> <u>FY 2008</u>	<u>ADOPTED</u> <u>FY 2009</u>
2100	JOINT COURTHOUSE				
	Personnel	0	0	0	0
	Operating	379,945	370,000	380,000	400,000
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	379,945	370,000	380,000	400,000
3303	MIDDLE PENINSULA JUVENILE DETENTION COMMISSION				
	Personnel	0	0	0	0
	Operating	105,467	140,000	140,000	120,000
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	105,467	140,000	140,000	120,000
3304	GROUP HOME COMMISSION				
	Personnel	0	0	0	0
	Operating	72,160	71,244	71,244	76,256
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	72,160	71,244	71,244	76,256

		<u>ACTUAL</u> <u>FY 2007</u>	<u>BUDGET</u> <u>FY 2008</u>	<u>ESTIMATED</u> <u>FY 2008</u>	<u>ADOPTED</u> <u>FY 2009</u>
TOTAL - JUDICIAL ADMINISTRATION					
	Personnel	0	0	0	0
	Operating	557,572	581,244	591,244	596,256
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	557,572	581,244	591,244	596,256

Section IVHEALTH

	ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
5101 HEALTH - AGENCIES				
Peninsula Health District	139,534	130,420	130,420	135,796
Olde Towne Medical Center	86,000	90,000	90,000	92,700
CHIP	17,760	18,293	18,293	19,349
Colonial Services Board	<u>221,260</u>	<u>232,000</u>	<u>232,000</u>	<u>245,860</u>
Total	464,554	470,713	470,713	493,705
 Total Health	 464,554	 470,713	 470,713	 493,705

Section VSCHOOLS

	ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
6101 SCHOOL BOARD				
Personnel	<u>11,842</u>	<u>11,842</u>	<u>12,444</u>	<u>13,025</u>
Total	11,842	11,842	12,444	13,025
 6103 JOINT SCHOOL OPERATIONS				
Operating	6,481,579	7,123,816	7,123,816	7,071,292
 TOTAL - SCHOOLS	 6,493,421	 7,135,658	 7,136,260	 7,084,317

Section VILIBRARY

	ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
7302 REGIONAL LIBRARY				
Operating	1,531	10,000	4,000	4,000
Operating-Contribution	<u>859,499</u>	<u>884,955</u>	<u>884,955</u>	<u>884,955</u>
Total	861,030	894,955	888,955	888,955

Section VIIDEBT SERVICE

	ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
9301 DEBT SERVICE*				
Principal	0	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0

*Included in Sales Tax Fund

Section VIII

	ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
CONTRIBUTIONS TO AGENCIES				
Outside Agencies	4,411,655	4,718,812	4,598,812	4,775,308
Arts Commission	<u>211,574</u>	<u>140,140</u>	<u>140,140</u>	<u>144,200</u>
Total	4,623,229	4,858,952	4,738,952	4,919,508

	ACTUAL <u>FY 2007</u>	BUDGET <u>FY 2008</u>	ESTIMATED <u>FY 2008</u>	ADOPTED <u>FY 2009</u>
<u>SUMMARY:</u>				
<u>BY MAJOR PROGRAMS:</u>				
CITY DEPARTMENTS	16,103,414	17,918,908	17,481,089	18,669,782
CONSTITUTIONAL OFFICERS	1,180,838	1,313,661	1,309,265	1,444,275
JUDICIAL AND LEGAL	557,572	581,244	591,244	596,256
HEALTH	464,554	470,713	470,713	493,705
SCHOOLS	6,493,421	7,135,658	7,136,260	7,084,317
LIBRARY	861,030	894,955	888,955	888,955
DEBT SERVICE	0	0	0	0
CONTRIBUTIONS-AGENCIES	<u>4,623,229</u>	<u>4,858,952</u>	<u>4,738,952</u>	<u>4,919,508</u>
TOTAL	<u>30,284,058</u>	<u>33,174,091</u>	<u>32,616,478</u>	<u>34,096,798</u>

BY MAJOR FUNCTION:

PERSONNEL	10,883,526	11,872,305	11,758,506	12,249,209
OPERATING	18,611,918	20,471,686	20,097,207	21,035,290
CAPITAL OUTLAY	<u>788,614</u>	<u>830,100</u>	<u>760,766</u>	<u>812,300</u>
TOTAL	<u>30,284,058</u>	<u>33,174,091</u>	<u>32,616,478</u>	<u>34,096,798</u>

CITY OF WILLIAMSBURG
ADOPTED BUDGET
FISCAL YEAR 2009
SUMMARY OF EXPENDITURES

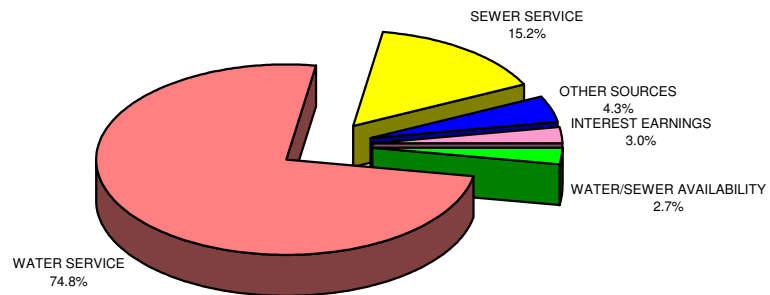
Section VIII

CONTRIBUTIONS TO OTHER AGENCIES

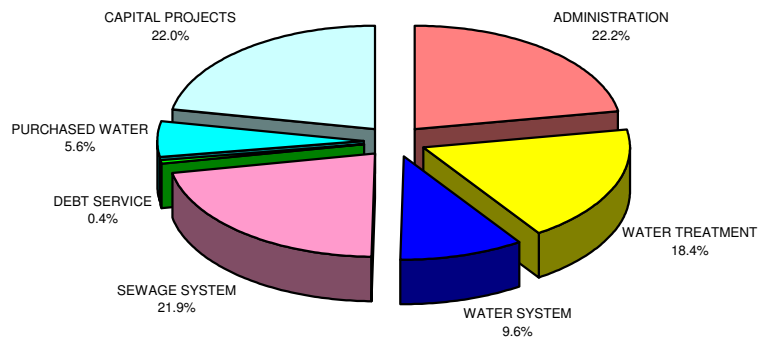
<u>AGENCY</u>	<u>ACTUAL FY 2007</u>	<u>ACTUAL FY 2008</u>	<u>REQUESTED FY 2009</u>	<u>ADOPTED FY 2009</u>	<u>% INCREASE</u>
HUMAN SERVICE TYPE AGENCIES:					
AVALON	17,500	20,000	21,000	21,000	
COMMUNITY ACTION AGENCY	17,723	18,609	19,539	19,539	
HOSPICE OF WILLIAMSBURG	10,000	10,000	11,000	11,000	
NEWPORT NEWS LIBRARY FOR BLIND	2,400	2,400	2,400	2,400	
PENINSULA AGENCY ON AGING	5,000	5,000	5,115	5,115	
COLONIAL C.A.S.A.	7,000	7,000	7,000	7,000	
CHILD DEVELOPMENT RESOURCES	3,018	3,018	2,987	2,987	
WILLIAMSBURG AIDS NETWORK	3,000	2,000	3,000	2,000	
INFORMATION AND REFERRAL SERVICE	4,000	6,000	7,000	7,000	
HISTORIC TRIANGLE SENIOR CENTER	10,725	12,000	14,850	13,350	
SENIOR SERVICES COALITION	2,500	2,500	2,500	2,500	
VIRGINIA COOPERATIVE EXTENSION	1,500	1,000	0	0	
PENINSULA CENTER FOR INDEP. LIVING	0	1,000	1,000	1,000	
BIG BROTHERS / BIG SISTERS	3,100	4,650	5,993	5,174	
HIST. TRIANGLE SUBSTANCE ABUSE COALITION	2,365	4,000	5,900	4,000	
COMMUNITY SERVICES COALITION	5,000	5,000	15,000	10,000	
CHILD & FAMILY CONNECTION	0	1,000	1,000	1,000	
RITA WELSH ADULT SKILLS PROGRAM	500	500	500	500	
SUB-TOTAL	95,331	105,677	125,784	115,565	9.36%
COMMUNITY AND ECONOMIC DEVELOPMENT AGENCIES:					
COLONIAL WILLIAMSBURG FOUNDATION	1,300,000	1,365,000	1,365,000	1,410,000	
CHAMBER & TOURISM ALLIANCE	863,000	906,000	1,031,000	940,000	
WMSBG AREA DESTINATION MKTG COMM.	1,800,000	1,800,000 *	1,800,000	1,800,000	
WMSBG REDEVELOPMENT & HOUSING AUTHORITY	35,000	35,000	35,000	35,000	
HAMPTON ROADS PLANNING DISTRICT COMM.	10,988	10,858	10,897	10,897	
PENINSULA COUNCIL FOR WORKFORCE DEVELOPMENT	5,847	5,947	5,947	5,947	
HAMPTON ROADS ECON. DEV. ALLIANCE	11,465	11,751	11,793	11,793	
TNCC - HAMPTON CAMPUS	9,624	4,267	6,149	6,149	
TNCC - WILLIAMSBURG CAMPUS	20,000	20,000	20,000	20,000	
TNCC - WORKFORCE DEVELOPMENT CENTER	10,500	10,500	10,500	10,500	
JAMESTOWN - YORKTOWN FOUNDATION	10,000	10,000	19,000	10,000	
COLONIAL SOIL & WATER CONSERVATION	2,535	2,661	2,794	2,794	
HAMPTON ROADS PARTNERSHIP	5,325	5,325	5,325	5,325	
HAMPTON ROADS PARTNERSHIP-FILM OFFICE	10,000	10,000	10,000	10,000	
WILLIAMSBURG LAND CONSERVANCY	10,000	10,000	10,000	10,000	
HERITAGE HUMANE SOCIETY	16,000	16,000	25,000	16,000	
FARMERS' MARKET	5,000	4,000	4,000	4,000	
CROSSROADS	10,000	10,000	10,000	10,000	
2007 HOST COMMITTEE	15,000	10,000	10,000	10,000	
JAMESTOWN 2007 COMMEMORATIVE STAMP	1,500	0	0	0	
APVA - HISTORIC JAMESTOWNE	0	15,000	0	0	
FEDERAL FACILITIES ALLIANCE	5,360	5,826	6,621	6,621	
LHT PIPE PROGRAM	0	10,000	0	0	
VIRGINIA WAR MUSEUM	0	5,000	0	0	
SUB-TOTAL	4,157,144	4,283,135	4,399,026	4,335,026	1.21%
CULTURAL:					
ARTS COMMISSION	135,770	140,140	144,200	144,200	
JAMESTOWN 2007 ARTS GRANT	76,000	0	0	0	
DISCOVER THE ARTS - MAP	0	5,000	0	0	
VIRGINIA ARTS FESTIVAL	50,000	50,000	55,000	50,000	
	261,770	195,140	199,200	194,200	-0.48%
TRANSPORTATION:					
WILLIAMSBURG AREA TRANSPORT	225,000	265,000	265,000	265,000	
N.N. / WMSBG INT. AIRPORT-AIR SERVICE FUND	6,000	6,000	4,717	4,717	
VIRGINIANS FOR HIGH SPEED RAIL	5,000	5,000	5,000	5,000	
	236,000	276,000	274,717	274,717	-0.46%
TOTAL CONTRIBUTIONS TO OTHER AGENCIES	4,750,245	4,859,952	4,998,727	4,919,508	1.23%

CITY OF WILLIAMSBURG
UTILITY FUND
FISCAL YEAR 2009

REVENUES



EXPENSES



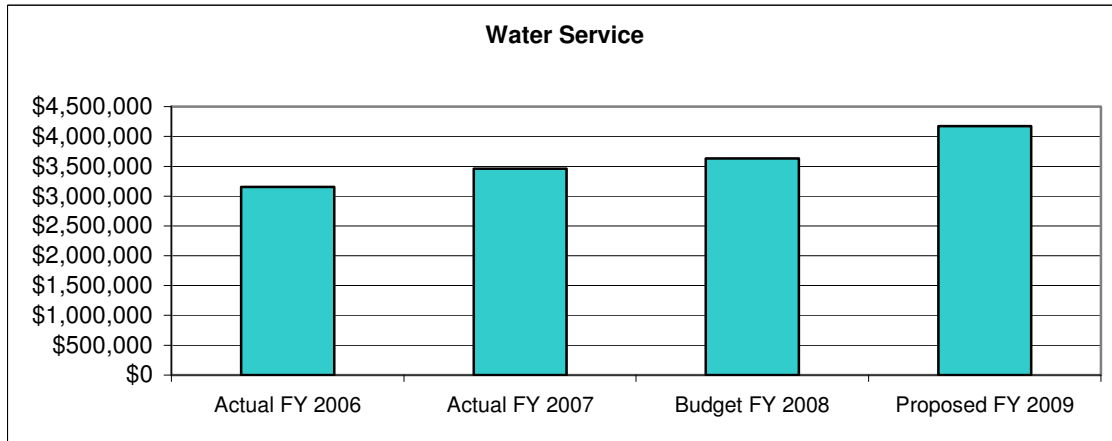
CITY OF WILLIAMSBURG
BUDGET SUMMARY
UTILITY FUND
FISCAL YEAR 2009

	<u>ACTUAL FY 2006</u>	<u>ACTUAL FY 2007</u>	<u>BUDGETED FY 2008</u>	<u>ESTIMATED FY 2008</u>	<u>ADOPTED FY 2009</u>
<u>REVENUES:</u>					
WATER SERVICE	3,156,589	3,462,762	3,630,000	3,630,000	4,174,500
SEWER SERVICE	792,254	844,269	785,000	850,000	850,000
OTHER SOURCES	228,186	184,741	261,400	206,900	239,400
INTEREST EARNINGS	202,622	253,915	200,000	225,000	165,000
WATER & SEWER AVAILABILITY	238,000	142,500	150,000	150,000	150,000
TRANSFERS-FOR OPERATIONS	-448,972	-534,638	-413,920	-742,366	-674,475
TRANSFERS-FOR CAPITAL PROJECTS	<u>219,859</u>	<u>628,812</u>	<u>1,165,000</u>	<u>1,165,000</u>	<u>1,385,000</u>
TOTAL REVENUE	4,388,538	4,982,361	5,777,480	5,484,534	6,289,425
<u>EXPENSES:</u>					
ADMINISTRATION	1,192,018	1,248,380	1,244,039	1,277,085	1,393,422
WATER TREATMENT	1,009,496	1,024,091	1,106,180	1,104,106	1,159,155
WATER SYSTEM	467,851	475,508	575,494	551,370	601,943
SEWAGE SYSTEM	1,276,205	1,341,548	1,303,768	1,353,973	1,374,586
DEBT SERVICE	223,108	264,022	33,000	33,000	25,319
PURCHASED WATER	0	0	350,000	0	350,000
CAPITAL PROJECTS *	<u>219,859</u>	<u>628,812</u>	<u>1,165,000</u>	<u>1,165,000</u>	<u>1,385,000</u>
TOTAL EXPENSES	4,388,538	4,982,361	5,777,481	5,484,534	6,289,425

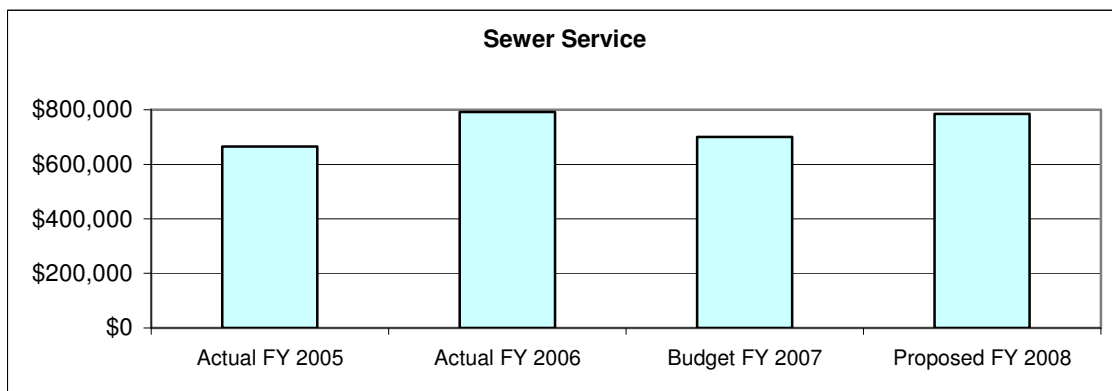
*Utility Fund Capital Projects are detailed in the Capital Improvements section of the budget document

CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2009 REVENUE HIGHLIGHTS

Water Service - The Public Utilities department operates a water distribution system throughout the City. Commercial customers are billed monthly. Residential accounts are split into three sections of the City, each billed quarterly during alternate months to provide a constant cash flow for this Enterprise Fund. An analysis of existing and proposed water rates is included in the appendix.

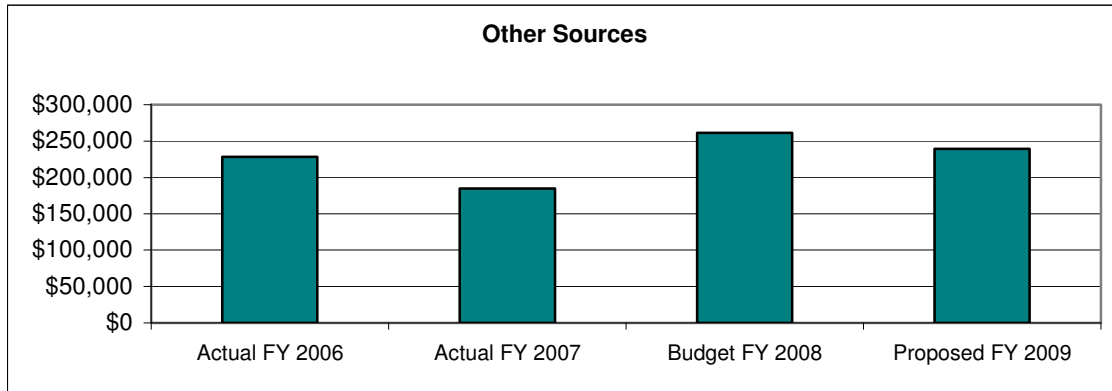


Sewer Service - Sewer lines are maintained by the City, with 13 pump stations collecting and transmitting sewage to the Hampton Roads Sanitation District for treatment. Sewer charges are billed together with water, and both are based on consumption. Sewer charges are collected and paid to HRSD on a contractual basis. The City does not have any control over rates charged by HRSD.

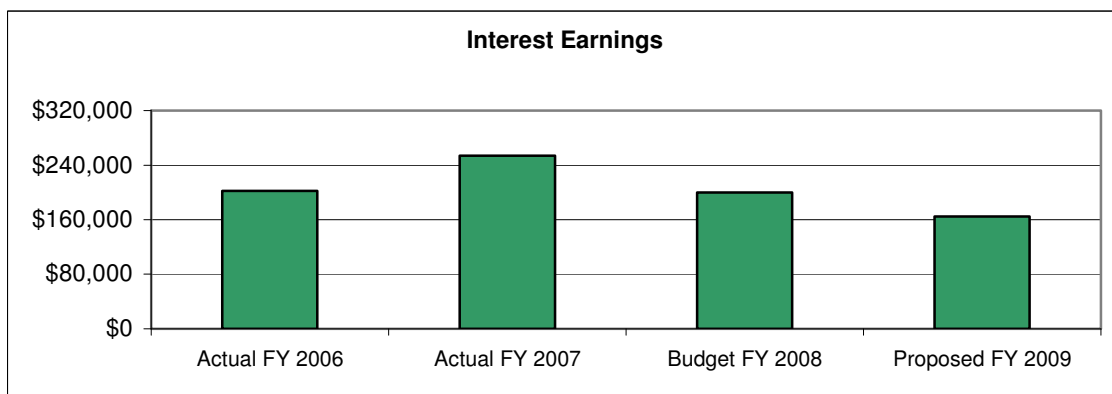


CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2009 REVENUE HIGHLIGHTS

Other Sources - These revenues are made up of penalties, water and sewer connection fees, sewer tap fees, water tank antenna contracts, and other miscellaneous items. Development in the City dictates the amount of revenues provided by these sources, and is difficult to estimate from year to year.

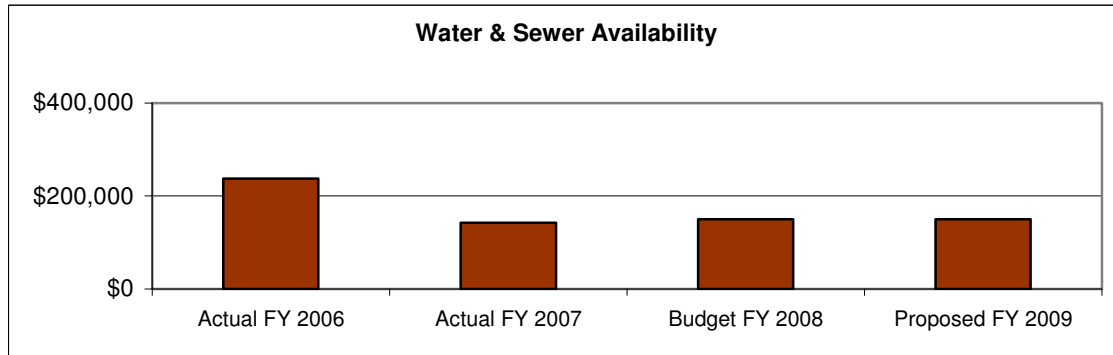


Interest Earnings - Interest earnings in this fund, like any city fund, are a product of idle resources invested under the City's stringent investment policy, and current interest rates. Short-term rates (under 3 years) are anticipated to be about 3.5%, quite lower than last year's 5.3% average. Interest earnings are estimated at \$165,000 for FY 2009.



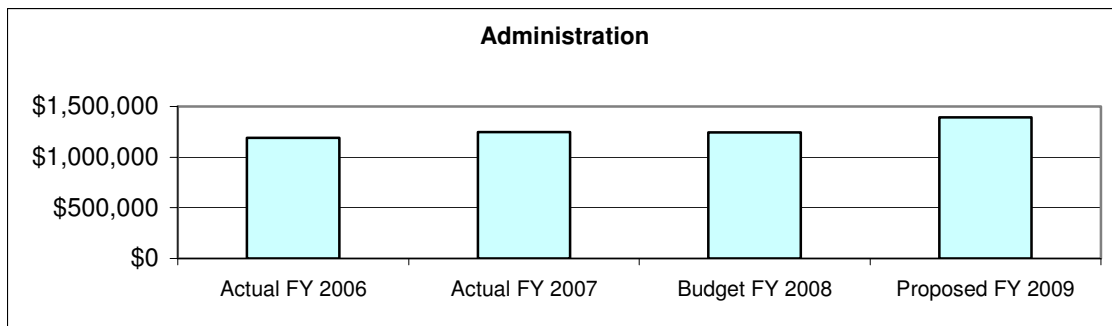
CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2009 REVENUE HIGHLIGHTS

Water & Sewer Availability - Availability fees are charges for a home or business to have access to existing water and sewer lines. Water and sewer connection charges, as discussed previously, are additional charges, based on the size of water lines, sewer lines, and meters. Availability fees increase as development takes place, and is difficult to estimate each year. The budget estimate for FY 2009 is \$150,000.

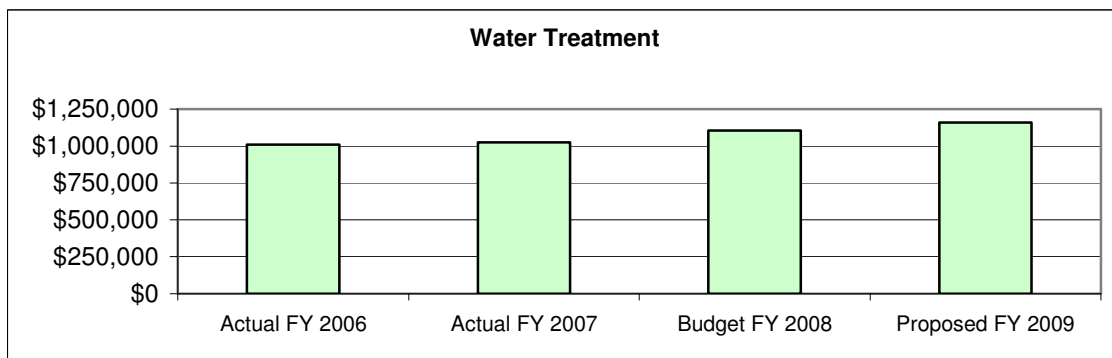


CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2009 EXPENSE HIGHLIGHTS

Administration - Administration expenses account for 28% of the total utility fund. Three full-time persons make up the administrative staff of the utility department, with an additional position of Utility Engineering being recommended for FY 2009. Depreciation and overhead expenses have increased for next fiscal year based on last year's actual amounts. Overhead is reimbursed to the General Fund for all administrative functions performed by the City Manager's office, Finance, Engineering, and the Shop on a set percentage basis. Administration expenses are anticipated to increase 12% over FY 2008, largely with the proposed staff position.

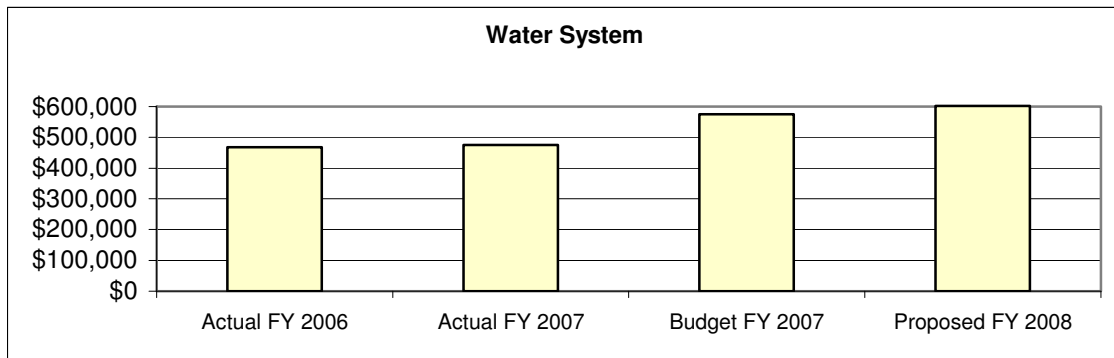


Water Treatment - The City owns and operates its own water filter plant located at Waller Mill Reservoir, in adjacent York County. The plant produces an average of 3.3 million gallons of water daily, and continues to provide safe drinking water to over 3,000 customers. Expenses for the water treatment plant are estimated to increase by 4.8% for FY 2009, with increases in salaries, insurance, and fuel costs. Capital expenses required by the water treatment plant are provided for in the Utility Fund Capital Improvement Program.

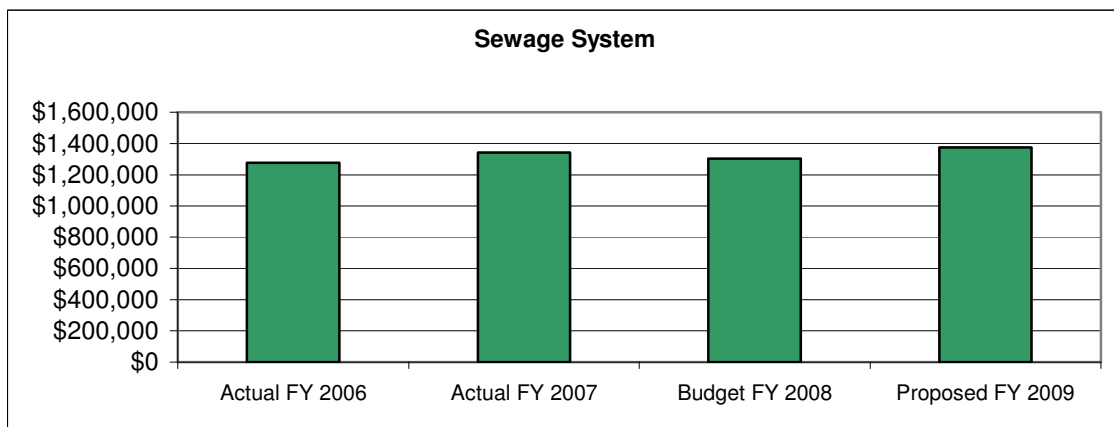


CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2009 EXPENSE HIGHLIGHTS

Water System - Water system personnel are responsible for managing the water distribution system, which consists of 60 miles of lines and three water tanks throughout the City. Expenses for Fiscal Year 2009 are expected to increase by 4.6% over last fiscal year, due to increases for personnel, health insurance, and operating costs.

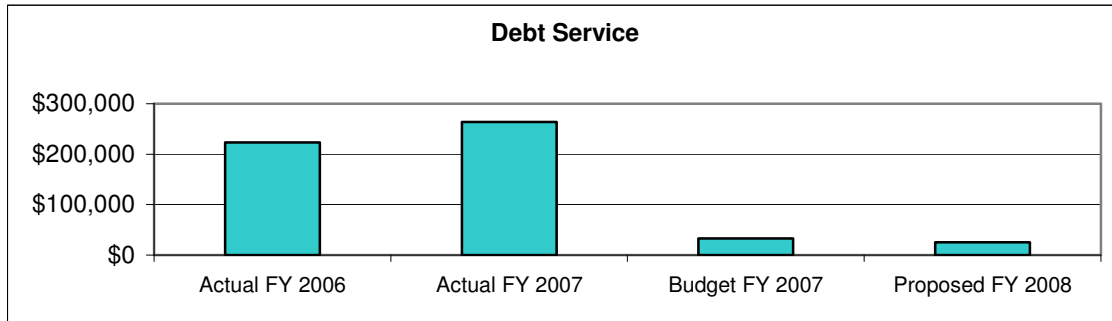


Sewage System - The sewer system includes approximately 50 miles of sewer collection and transmission lines, and 13 pump stations within the City. The main purpose of the sewer system is to collect and pump raw sewage to the Hampton Roads Sanitation District (HRSD) for treatment on a contractual basis. Overall, expenses for FY 2009 will increase 5.4% over last fiscal year.

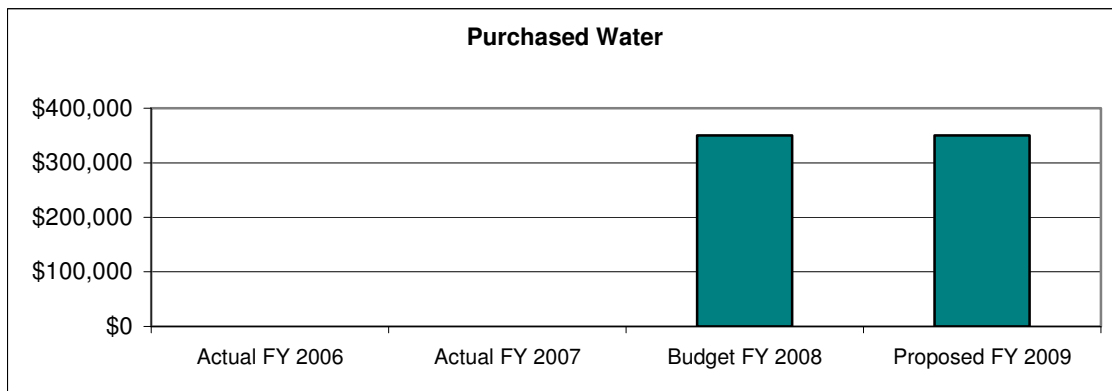


CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2009 EXPENSE HIGHLIGHTS

Debt Service – The only remaining debt for the Utility Fund is from the 1997 borrowing for Filter Plant renovations, and scheduled for payoff in FY 2013. Principal payments on any bonds are treated as fund liabilities and not budgeted as expenses in this enterprise fund.



Purchased Water - The City pays monthly charges for the availability of additional water, [by an agreement with the City of Newport News] when the reservoir's water levels are low, especially during drought conditions. Charges will be based on actual amount If water is needed and actually pumped to the City, charges based on usage will be incurred. No water has been purchased since 2003, Should conditions change, \$350,000 is included in the operating budget each year.



CITY OF WILLIAMSBURG
BUDGET SUMMARY
PUBLIC ASSISTANCE FUND
FISCAL YEAR 2009

	<u>ACTUAL</u> <u>FY 2006</u>	<u>ACTUAL</u> <u>FY 2007</u>	<u>ESTIMATED</u> <u>FY 2008</u>	<u>ADOPTED</u> <u>FY 2009</u>
<u>REVENUES:</u>				
STATE	384,018	410,806	382,215	587,434
FEDERAL	804,563	746,984	824,271	755,675
MISCELLANEOUS	19,384	6,452	0	0
CITY - GENERAL FUND	<u>540,000</u>	<u>555,000</u>	<u>643,514</u>	<u>811,338</u>
TOTAL REVENUES	1,747,965	1,719,242	1,850,000	2,154,447
 <u>EXPENDITURES:</u>				
HEALTH AND WELFARE	<u>1,718,233</u>	<u>1,695,966</u>	<u>1,850,000</u>	<u>2,154,447</u>
TOTAL EXPENDITURES	1,718,233	1,695,966	1,850,000	2,154,447

CITY OF WILLIAMSBURG, VIRGINIA
SCHEDULE OF BUDGETED REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEAR 2009

	General Fund	Sales Tax Fund (General Capital Improvement Fund)	Public Assistance Fund	Total
Fund Balance June 30, 2007 [audited]	\$25,685,532	\$4,372,904	\$202,701	\$30,261,137
Estimated Revenues - Fiscal 2008	\$33,939,606	\$6,298,000	\$1,850,000	\$42,087,606
Estimated Expenditures - Fiscal 2008	-\$32,616,478	-\$13,370,110	-\$1,850,000	-\$47,836,588
Estimated Encumbrances - Capital Improvements	- -	-\$1,550,000 **	- -	-\$1,550,000
Estimated Fund Balance June 30, 2008	\$27,008,660	-\$4,249,206	\$202,701	\$22,759,454
Estimated Revenues - Fiscal 2009				
General Property Taxes	\$12,684,800	- -	- -	\$12,684,800
Other Local Taxes	\$15,340,600	\$4,720,000	- -	\$20,060,600
Licenses and Permits	\$235,300	- -	- -	\$235,300
Fines and Forfeitures	\$244,000	- -	- -	\$244,000
Revenue from Use of Money & Property	\$1,210,400	\$25,000	- -	\$1,235,400
Charges for Services	\$309,328	- -	- -	\$309,328
Miscellaneous	\$1,156,420	\$330,000	- -	\$1,486,420
Intergovernmental	\$2,813,102	\$103,000	\$2,154,447	\$5,070,549
Total Revenues	\$33,993,950	\$5,178,000	\$2,154,447	\$41,326,397
Estimated Expenditures - Fiscal 2009				
General Government Administration	-\$4,004,356	-\$1,936,000	- -	-\$5,940,356
Judicial Administration	-\$400,000	- -	- -	-\$400,000
Public Safety	-\$9,033,176	-\$930,000	- -	-\$9,963,176
Public Works	-\$4,486,387	-\$965,000	- -	-\$5,451,387
Health and Welfare	-\$1,316,493	- -	-\$2,154,447	-\$3,470,940
Education	-\$7,084,317	-\$2,535,397	- -	-\$9,619,714
Parks, Recreation, and Cultural	-\$2,459,716	-\$1,995,000	- -	-\$4,454,716
Community Development	-\$5,312,354	\$0	- -	-\$5,312,354
Debt Service	- -	-\$1,450,550	- -	-\$1,450,550
Total Expenditures/Expenses	-\$34,096,798	-\$9,811,947	-\$2,154,447	-\$46,063,192
Estimated Fund Balance June 30, 2009	\$26,905,811 *	-\$8,883,153 *	\$202,701	\$18,225,359

* General Fund & Sales Tax Fund are combined in the General Fund in the Comprehensive Annual Financial Report in compliance with generally accepted accounting principals.

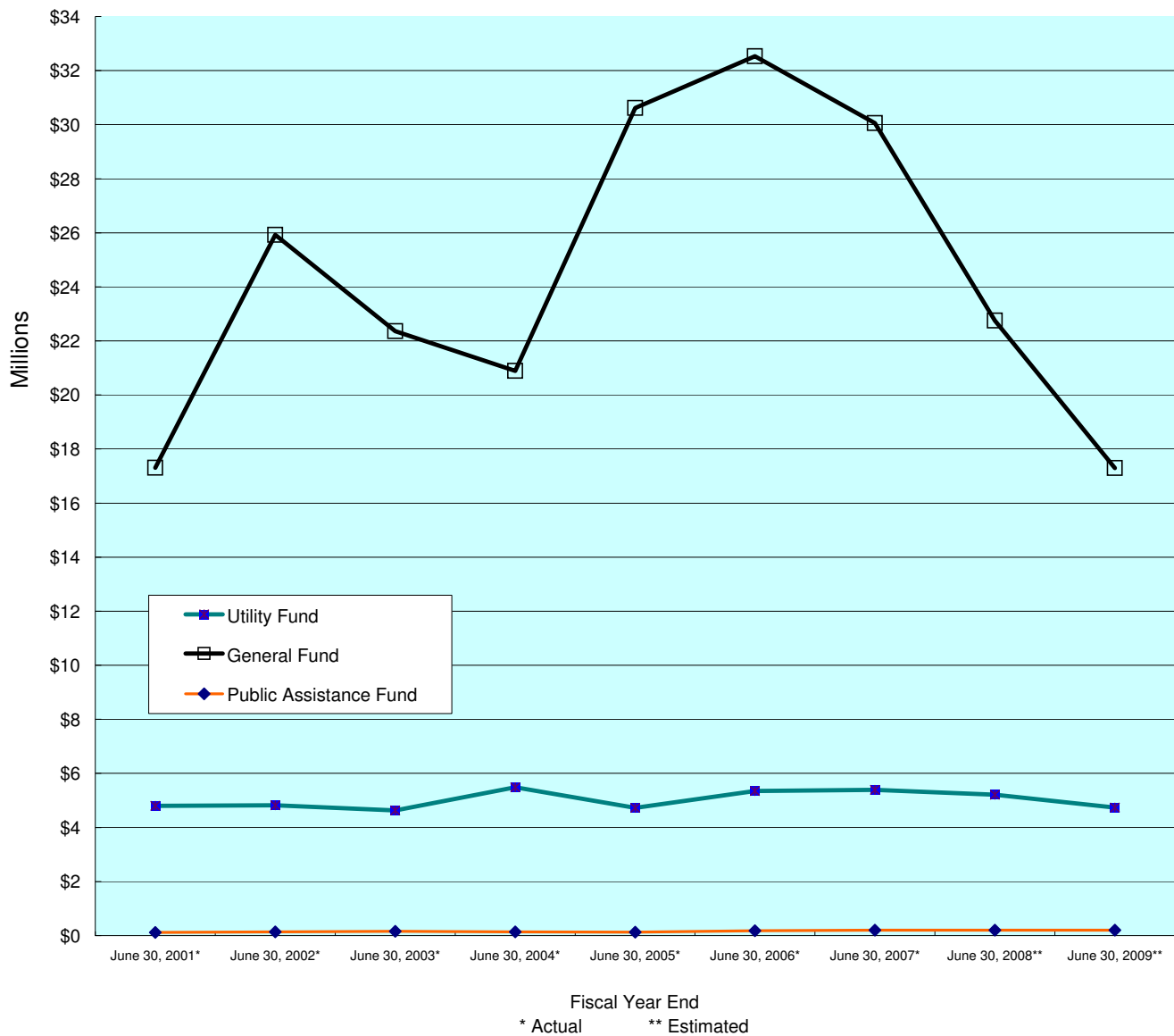
**Amounts encumbered represent estimate of carryover balances for Emergency Operations Center and design work for the City Council Building and two new schools.

CITY OF WILLIAMSBURG, VIRGINIA
SCHEDULE OF BUDGETED REVENUES, EXPENSES,
AND CHANGES IN WORKING CAPITAL
FISCAL YEAR 2009

	Utility Fund
Working Capital-June 30, 2007 [audited]***	\$5,390,092
Estimated Revenues - Fiscal 2008	\$5,061,900
Estimated Expenses - Fiscal 2008	<u>-\$5,484,534</u>
Sub-total Estimated Working Capital - June 30, 2008	\$4,967,458
Less Debt Service Principal Payments	-\$133,333
Add Depreciation Expense (non-cash item)	<u>\$375,000</u>
Estimated Working Capital June 30, 2008	\$5,209,125
Estimated Revenues - Fiscal 2009	
Revenue from Use of Money & Property	\$165,000
Charges for Services	<u>\$5,413,900</u>
Total Revenues	\$5,578,900
Estimated Expenses - Fiscal 2009	
Public Utilities - Operations	-\$4,904,425
Capital Projects	<u>-\$1,385,000</u>
Total Expenditures/Expenses	-\$6,289,425
<hr/>	
Subtotal Working Capital June 30, 2009	\$4,498,600
Less Debt Service Principal Payments	-\$133,333
Add Depreciation Expense (non-cash item)	<u>\$375,000</u>
Estimated Working Capital - June 30, 2009	\$4,740,267

***Working capital is the excess of current assets over current liabilities-approximates cash.

Estimated Changes in Fund Balances/Working Capital
Fiscal Years 2001-2009



General Fund includes the City's Sales Tax CIP

CITY OF WILLIAMSBURG
GOVERNMENTAL FUNDS - REVENUE/EXPENDITURE TRENDS - 1982-2007

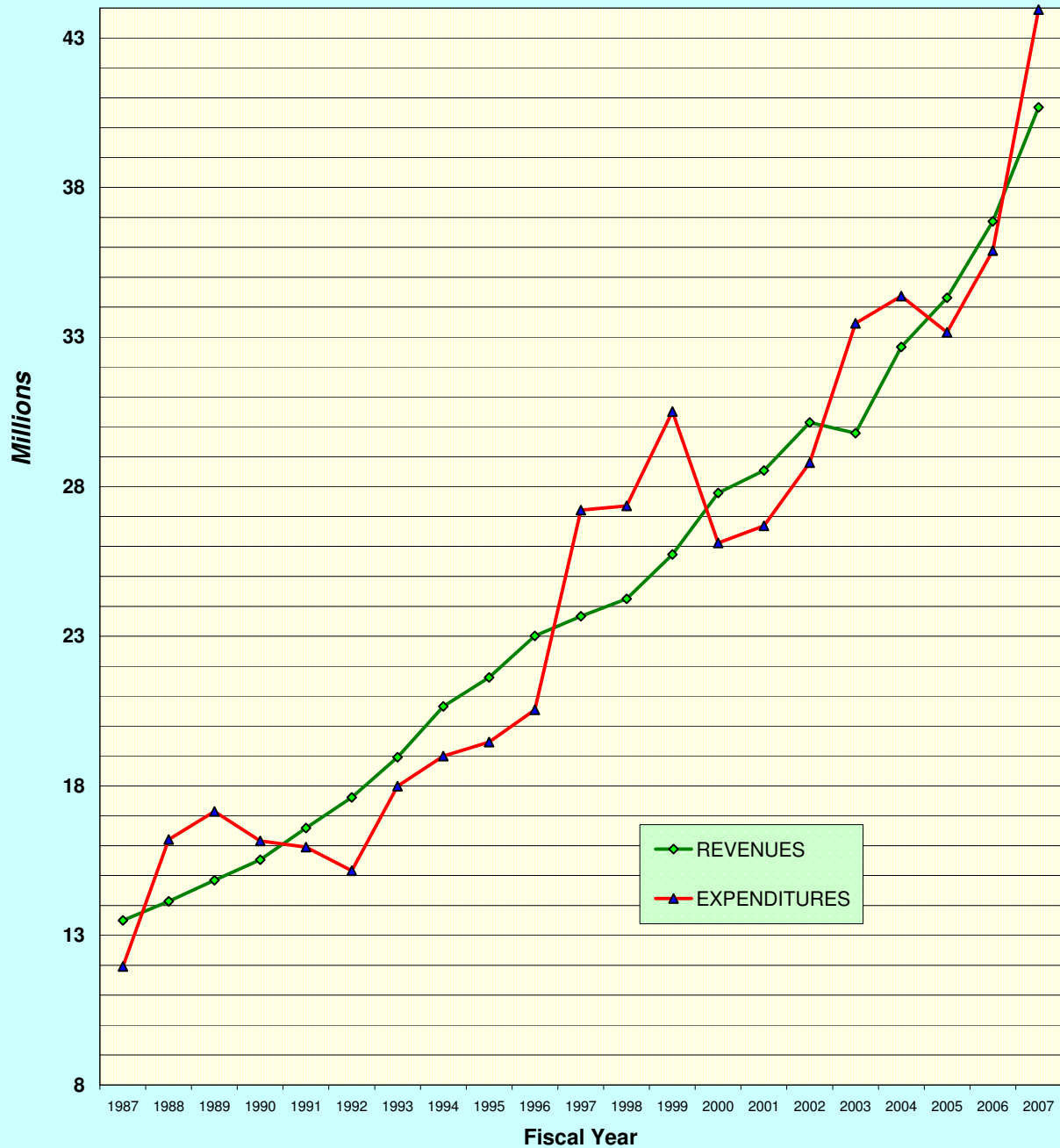
A trend analysis of the City's governmental funds operations shows how cycles of saving and spending have balanced over time to maintain adequate cash reserves:

- | | |
|------------------|--|
| <u>1982-89</u> | Although revenues kept rising 5% per year, the use of accumulated reserves were necessary to fund completion of major road repairs, a new municipal building, and a long list of other projects city-wide between 1988 and 1989. |
| <u>1990-92</u> | These years brought an overall revenue growth rate of 5.9%, while experiencing a cut in spending averaging 4% for the three-year period. This was again brought on by deferring capital projects. This period also brought about increases in fund balances totaling \$2.46 million. |
| <u>1993-94</u> | Capital projects completed in 1993 brought overall spending to \$18 million, an 18% increase over 1992. Because spending was held in check while revenues were increasing in prior years, accumulated reserves were available to finance these projects. |
| <u>1995-96</u> | Conservative spending combined with a strong local tourist economy provided the City with total General & Sales Tax fund balances in excess of \$17 million at June 30, 1996. These reserves enabled completion of necessary capital projects during the following few fiscal years. |
| <u>1997-98</u> | In an effort to maintain prudent reserve levels, \$8 million in bank qualified borrowing was used to fund the renovation of Matthew Whaley School and the Library. In addition construction began on the Municipal Center Plaza, joint Courthouse, and the water treatment plant. Capital spending and commitments totaled \$22.26 million for these projects with completion in June, 1999. Total general fund expenditures outpaced revenues by \$6.2 million during this two-year period. |
| <u>1999-2000</u> | The City Square Green and Plaza and the joint Courthouse were completed. Total capital spending was \$14.2 million over this two year period, ending with reserves of \$14.9 million. |
| <u>2001</u> | The Quarterpath Recreation Center expansion was well underway. Stormwater improvements, street construction projects, and other public works improvements were completed. General Fund reserves increased to \$17.3 Million. Utility Fund working capital also increased by \$1 Million to \$4.8 Million, largely again with the delay of capital projects. |

CITY OF WILLIAMSBURG
GOVERNMENTAL FUNDS - REVENUE/EXPENDITURE TRENDS - 1982-2007

- 2002 The Quarterpath Recreation Center expansion was completed, the Prince George Parking Garage (PGPG) was approved and site work began, and the Williamsburg Transportation Center was renovated. Reserves in the General Fund increased by \$8.6 Million, largely by borrowing \$7.5 Million to finance the parking garage, which will be completed by mid-FY 2004.
- 2003 Underground wiring for the Richmond Road improvement project, property acquisitions for the City's economic development plans, and continued construction of the parking garage were the major capital projects for FY 2003. General Fund reserves decreased overall by \$3.5 Million, to \$22.4 Million during the year.
- 2004 Parking garage was completed and operating in March, 2004. Prince George streetscape project was nearing completion at fiscal year end. Additional property was acquired for the Treyburn Drive extension. General Fund reserves decreased by \$1.5 Million, to \$20.9 Million during the year.
- 2005 Revenues exceeded spending in Fiscal Year 2005 as the preparation for expensive capital projects – such as the Richmond Road reconstruction and the Treyburn Drive extension – continued. Underground wiring continued along Monticello Avenue. Bonds were issued for \$8.5 Million to pay for the 3rd High School and refinance the Parking Garage, and as a result, General Fund reserves increased by \$9.7 Million to \$30.6 Million.
- 2006 Capital projects totaling \$4.4 Million were completed in FY 2006. Construction on Richmond Road and Treyburn Drive was well underway at year end, underground wiring was completed on Monticello Avenue, and construction began on Warhill High and Matoaka Elementary Schools. General Fund reserves increased \$1.9 Million to \$32.5 Million.
- 2007 Treyburn Drive, Richmond Road, and Redoubt Park projects were completed. Major roof replacements were undertaken at the Police, Fire, and Library buildings. Warhill High and Matoaka Elementary schools were almost completed. General Fund reserves decreased from \$32.5 Million to \$30.2 Million.

Governmental Funds-Actual Revenue/Expenditure Historic Trends



Source: City of Williamsburg Comprehensive Annual Financial
 *Governmental Funds include General & Special Revenue

City of Williamsburg
Fiscal Year 2009 Operating Budget
Staffing Levels-All Departments

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
<u>City Manager's Office</u>							
City Manager	1	1	1	1	1	1	1
Assistant City Manager	1	1	1	1	1	1	1
Economic Development Manager	0	0	0	1	1	1	1
Communications Specialist	0	0	0	0	0	0	1
Human Resources Specialist	0	1	1	1	1	1	1
Administrative Technician	0.5	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1
Administrative Aide	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Sub-total	4	4.5	4.5	5.5	5.5	5.5	6.5
<u>Clerk of Council</u>							
Clerk of Council/Exec. Assistant	1	1	1	1	1	1	1
<u>City Attorney</u>							
Assistant City Attorney	0	0	0	0	0	1	1
<u>Commissioner of Revenue</u>							
Commissioner	1	1	1	1	1	1	1
Clerk	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Sub-total	3	3	3	3	3	3	3
<u>Registrar</u>							
Registrar	1	1	1	1	1	1	1
Clerk	<u>1</u>	<u>1</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Sub-total	2	2	1.5	1.5	1.5	1.5	1.5
<u>Assessor's Office</u>							
City Assessor	1	1	1	1	1	1	1
Assessment Technician	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Sub-total	1	2	2	2	2	2	2
<u>Department of Finance</u>							
Director of Finance	1	1	1	1	1	1	1
Deputy Director of Finance	0	0	1	1	1	1	1
Information Resources Mgr	1	1	1	0	0	0	0
Accounting Supervisor	1	1	0	0	0	0	0
Financial Technician	4	4	4	4	4	5	5
Payroll/Assessment Clerk	1	0	0	0	0	0	0
Utility Account Clerk	1	1	1	1	1	1	1
Information Technology Mgr.	1	1	1	1	1	1	1
Systems Analyst	1	1	1	1	1	1	1
Systems Technician	0	0	0	1	1	1	1
Compliance/Revenue Mgr.	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Sub-total	12	11	11	11	11	12	12
<u>Police Department</u>							
Police Chief	1	1	1	1	1	1	1
Deputy Police Chief	1	1	1	1	1	1	1
Police Major	2	2	2	2	2	2	2
Police Lieutenant	5	5	5	5	5	5	5
Police Sergeant	0	4	4	4	4	4	4
Police Officer	25	21	21	21	22	23	23

City of Williamsburg
Fiscal Year 2009 Operating Budget
Staffing Levels-All Departments

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Administrative Secretary	1	2	2	2	2	2	2
Communications Operator	11	11	11	11	13	13	13
Parking Enforcement Officer	1.5	1.5	2	2	2	2	2
Parking Garage Attendant	0	1	1	1	1	1	1
Sub-total	47.5	49.5	50	50	53	54	54
<u>Fire Department</u>							
Fire Chief	1	1	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1	1	1
Battalion Chief	3	3	3	3	3	3	3
EMS Captain	1	1	1	1	1	1	1
Fire Protection Captain	1	1	1	1	1	1	1
Lieutenant	3	3	3	3	3	3	3
Fire Inspector	3	3	3	3	3	3	3
Firefighter / EMT	18	18	18	21	22	23	23
Secretary-Senior	1	1	1	1	1	1	1
Sub-total	32	32	32	35	36	37	37
<u>Planning Department</u>							
Director	1	1	1	1	1	1	1
Zoning Administrator	1	1	1	1	1	1	1
Planner	1	1	1	1	1	1	1
Secretary	1	1	1	1	1	1	1
Sub-total	4	4	4	4	4	4	4
<u>Code Compliance</u>							
Code Compliance Administrator	1	1	1	1	1	1	1
Plans Examiner	0	1	1	1	1	1	1
Combination Inspector	2	2	2	2	3	3	3
Secretary	1	2	2	2	2	2	2
Sub-total	4	6	6	6	7	7	7
<u>Engineering</u>							
Engineer	1	1	1	1	1	1	1
Public Works Inspector	1	1	1	1	1	1	1
Sub-total	2	2	2	2	2	2	2
<u>Street Department</u>							
Street Superintendent	1	1	1	1	1	1	1
Street Supervisor	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1
Municipal Service Workers	7	7	7	7	7	7	7
	10	10	10	10	10	10	10
<u>Landscape</u>							
Landscape Superintendent	1	1	1	1	1	1	1
Municipal Service Workers	6	6	6	6	6	6	6
Cemetery Caretaker	1	1	1	1	1	1	1
Sub-total	8	8	8	8	8	8	8

City of Williamsburg
Fiscal Year 2009 Operating Budget
Staffing Levels-All Departments

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
<u>Shop</u>							
Shop Superintendent	1	1	1	1	1	1	1
Mechanics	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Sub-total	3	3	3	3	3	3	3
<u>Recreation Department</u>							
Director	1	1	1	1	1	1	1
Deputy Director	1	1	1	1	1	1	1
Maintenance Superintendent	1	1	1	0	0	0	0
Athletic Director	1	1	1	1	1	1	1
Recreation Program Director	1	1	1	1	1	1	1
Park Superintendent	1	1	1	0	0	0	0
Facilities/Grounds Manager	0	0	0	1	1	1	1
Maintenance Worker	1.5	1.5	1.5	2	2	2	2
Secretary Senior	1	1	1	1	1	1	1
Office Assistant/Receptionist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Sub-total	9.5	9.5	9.5	9	9	9	9
<u>Public Utilities</u>							
Public Utilities Director	1	1	1	1	1	1	1
Project Engineer	1	1	1	1	1	1	1
Civil Engineer	0	0	0	0	0	0	1
Administrative Secretary	1	1	1	1	1	1	1
Superintendent - Filter Plant	1	1	1	1	1	1	1
Water Plant - Chief Operator	1	1	1	1	1	1	1
Senior Operator	1	1	1	1	1	1	1
Water Plant Operator I	1	1	1	1	1	1	1
Water Plant Operator II	3	3	3	4	4	4	4
Water Plant Operator III	1	1	1	1	1	1	1
Water Plant Operator IV	2	2	2	2	2	2	2
Water & Sewer Superintendent	1	1	1	1	1	1	1
Water & Sewer Supervisor	1	1	1	1	1	1	1
Facilities Supervisor	1	1	1	1	1	1	1
Municipal Service Workers	<u>7</u>	<u>7</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
Sub-total	23	23	23	25	25	25	26
<u>Buildings/Facilities Maintenance</u>							
Facilities Manager	1	1	1	1	1	1	1
Municipal Service Worker	1	1	1	1	1	1	1
Municipal Service Worker-P/t	0.5	0.5	0	0	0	0	0
Municipal Service Worker-P/t	<u>0.5</u>	<u>0.5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	3	3	2	2	2	2	2
<u>Human Services Department</u>							
Director	1	1	1	1	1	1	1
Eligibility Worker	4	4	4	4	4	4	4
Social Worker	3	3	4	5	5	5	5
Office/Clerical	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Sub-total	11	11	12	13	13	13	13
Total City Employees	<u>180.0</u>	<u>184.5</u>	<u>184.5</u>	<u>191.0</u>	<u>196.0</u>	<u>200.0</u>	<u>202.0</u>

* Full-time equivalents (FTE's), including Constitutional Officers