

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Revenues from local sources:				
General property taxes	\$ 135,792,050	135,792,050	134,631,877	(1,160,173)
Other local taxes	32,387,995	32,387,995	27,050,122	(5,337,873)
Permits, privilege fees and regulatory licenses	2,361,000	2,361,000	1,756,291	(604,709)
Fines and forfeitures	1,128,000	1,128,000	1,111,383	(16,617)
Revenues from use of money and property	1,518,368	1,518,368	1,316,408	(201,960)
Charges for services	3,145,500	3,145,500	3,229,942	84,442
Miscellaneous	567,652	490,360	797,131	306,771
Recovered costs	2,714,445	2,744,083	2,947,549	203,466
Revenue from the Commonwealth	23,218,000	22,821,193	22,390,370	(430,823)
Revenue from the Federal government	4,214,000	5,240,090	3,920,077	(1,320,013)
Total revenues	207,047,010	207,628,639	199,151,150	(8,477,489)
EXPENDITURES				
General government administration:				
Legislative - Board of Supervisors	731,153	815,647	551,321	264,326
General and financial administration:				
County Administrator	1,242,980	1,228,807	1,063,965	164,842
Human Resources	868,628	890,345	840,287	50,058
County Attorney	1,174,879	1,178,318	1,155,860	22,458
Commissioner of the Revenue	1,247,206	1,279,227	1,241,098	38,129
Assessor	933,453	937,112	887,417	49,695
Treasurer	1,314,838	1,333,854	1,297,693	36,161
Finance	1,007,011	1,014,915	936,890	78,025
Management Services	265,772	271,937	269,381	2,556
Public Information Office	148,117	148,422	120,802	27,620
Purchasing	566,316	578,450	559,505	18,945
Information Technology	3,619,517	3,682,308	3,389,947	292,361
General Services	450,079	476,242	415,747	60,495
Total general and financial administration	12,838,796	13,019,937	12,178,592	841,345
Board of elections - Registrar and Electoral Board	365,958	391,973	358,619	33,354
Total general government administration	13,935,907	14,227,557	13,088,532	1,139,025
Judicial administration:				
Courts:				
Circuit Court	192,321	177,867	123,133	54,734
General District Court	92,585	123,080	109,418	13,662
Magistrates	3,653	3,653	3,141	512
Juvenile and Domestic Relations District Court	39,948	52,923	19,482	33,441
Clerk of the Circuit Court	1,325,893	1,616,923	1,474,876	142,047
Court Services	1,365,523	1,397,121	1,346,112	51,009
Total courts	3,019,923	3,371,567	3,076,162	295,405
Commonwealth's Attorney	1,616,956	1,684,444	1,618,232	66,212
Total judicial administration	4,636,879	5,056,011	4,694,394	361,617
Public safety:				
Sheriff	19,669,727	20,013,790	19,570,155	443,635
Fire and rescue services:				
Fire and Emergency Management Services	14,317,273	14,837,593	14,445,523	392,070
Total fire and rescue services	14,317,273	14,837,593	14,445,523	392,070
Correction and Detention:				
Pamunkey Regional Jail	4,672,000	4,672,000	3,705,222	966,778
Juvenile Court Services	713,752	717,772	663,142	54,630
Community Corrections	392,770	400,099	381,742	18,357
Total correction and detention	5,778,522	5,789,871	4,750,106	1,039,765
Inspections - Building Inspections	1,692,033	1,731,730	1,562,057	169,673

(continued)

COUNTY OF HANOVER, VIRGINIA

General Fund

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

For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public safety: (continued)				
Other protection:				
Emergency Communications	\$ 3,621,909	3,696,310	3,398,297	298,013
Animal Control	1,116,679	1,125,858	1,034,743	91,115
Total other protection	4,738,588	4,822,168	4,433,040	389,128
Total public safety	46,196,143	47,195,152	44,760,881	2,434,271
Public works:				
Sanitation and waste removal:				
Public Works	1,820,909	1,942,382	1,733,347	209,035
Solid Waste Services	4,141,698	4,303,382	3,952,534	350,848
Recycling Service Districts	35,000	35,000	33,733	1,267
Total sanitation and waste removal	5,997,607	6,280,764	5,719,614	561,150
Maintenance of buildings, grounds and equipment:				
Facilities Management	1,997,312	2,067,133	1,813,880	253,253
Total maintenance of buildings, grounds and equip.	1,997,312	2,067,133	1,813,880	253,253
Total public works	7,994,919	8,347,897	7,533,494	814,403
Health and human services:				
Health	555,550	555,550	492,559	62,991
Human Services:				
Social Services	6,095,784	6,137,717	5,464,134	673,583
Community Resources	405,382	434,553	392,674	41,879
Tax Relief	1,370,000	1,670,000	1,642,134	27,866
Total human services	7,871,166	8,242,270	7,498,942	743,328
Total health and human services	8,426,716	8,797,820	7,991,501	806,319
Parks, recreation and cultural:				
Parks and Recreation	3,732,716	3,808,008	3,573,109	234,899
Pamunkey Regional Library	2,724,395	2,724,395	2,722,828	1,567
Total parks, recreation and cultural	6,457,111	6,532,403	6,295,937	236,466
Community development:				
Planning and community development:				
Planning	2,316,214	2,377,909	2,229,007	148,902
GIS	737,170	769,346	691,798	77,548
Economic Development	1,970,009	1,974,513	1,403,780	570,733
Cannery	45,942	51,941	45,317	6,624
Contributions	1,501,237	1,568,774	1,392,857	175,917
Total planning and community development	6,570,572	6,742,483	5,762,759	979,724
Environmental mgmt. - Soil and Water Conservation District	103,500	103,500	103,500	-
Cooperative extension program - VPI Extension	102,111	113,611	74,290	39,321
Total community development	6,776,183	6,959,594	5,940,549	1,019,045
Payments to component units:				
Community Development:				
Economic Development Fund	-	400,000	-	400,000
Total community development	-	400,000	-	400,000
Education:				
School Fund	96,733,548	96,733,548	94,078,833	2,654,715
Textbook Fund	717,352	717,352	717,352	-
Total education	97,450,900	97,450,900	94,796,185	2,654,715
Total payments to component units	97,450,900	97,850,900	94,796,185	3,054,715
Debt service:				
Principal retirement	1,697,930	1,697,930	1,697,930	-
Interest and fiscal charges	1,874,529	1,049,453	514,194	535,259
Total debt service	3,572,459	2,747,383	2,212,124	535,259
Total expenditures	195,447,217	197,714,717	187,313,597	10,401,120
Excess of revenues over expenditures	11,599,793	9,913,922	11,837,553	1,923,631

(continued)

COUNTY OF HANOVER, VIRGINIA

General Fund

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For the Year Ended June 30, 2009

(continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
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OTHER FINANCING USES				
Transfers to governmental funds:				
County Improvements Fund	\$ 10,373,000	10,820,107	6,483,672	4,336,435
School Improvements Fund	2,608,000	2,608,000	2,608,000	-
Comprehensive Services Fund	2,824,662	2,824,662	2,494,763	329,899
Community Services Fund	5,090,550	4,890,550	4,453,145	437,405
Total transfers to governmental funds	<u>20,896,212</u>	<u>21,143,319</u>	<u>16,039,580</u>	<u>5,103,739</u>
Transfers to Airport Enterprise Fund	333,081	333,081	333,081	-
Total other financing uses	<u>21,229,293</u>	<u>21,476,400</u>	<u>16,372,661</u>	<u>5,103,739</u>
Net change in fund balance	(9,629,500)	(11,562,478)	(4,535,108)	7,027,370
Fund balance beginning	9,629,500	37,451,912	37,451,912	-
Fund balance ending	<u>\$ -</u>	<u>25,889,434</u>	<u>32,916,804</u>	<u>7,027,370</u>