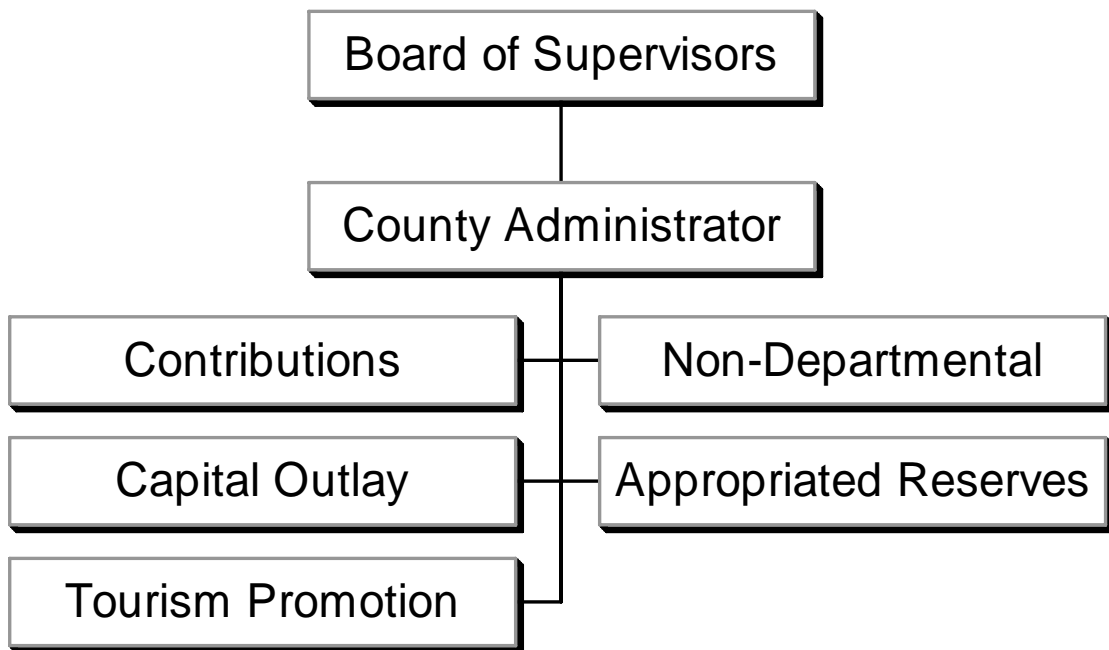


Capital Outlay & Non-Departmental



Capital Outlay & Non-Departmental

Capital Outlay & Non-Departmental includes activities related to various departments, which are not specific to one department. This is accomplished through the following:

- **Contributions** - provide support for the following programs: NASA Aeronautics Support Team, Colonial Group Home Construction, Arts Commission, Zweibrucken Exchange, Hampton Roads Military and Federal Facilities, Airport Support, Thomas Nelson Community College, Hampton Roads Partnership, Williamsburg Land Conservancy, York County Historical Committee, York County Historical Museum Committee, and the YMCA.
- **Non-Departmental** - accounts for the following activities: termination pay, pending market adjustments, reclassifications, health insurance for retirees, unemployment compensation, employee assistance program, safety committee program, administrative costs of flexible spending accounts, retiree health savings plans, employee flu shots and moving expenses.
- **Capital Outlay** - accounts for capital projects and transfers to other funds.
- **Appropriated Reserves** - funding for contingencies.
- **Tourism Promotion** - accounts for the transfer of a portion of the lodging tax to the Tourism Fund (see Other Funds tab in this document).

Capital Outlay & Non-Departmental

| | FY2004 Actual Expenditures | FY2005 Actual Expenditures | FY2006 Actual Expenditures | FY2007 Original Budget | FY2007 Estimated Budget | FY2008 Adopted Budget | % Change Original 2007 / Adopted 2008 |
|--|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|---------------------------------------------|
|--|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|---------------------------------------------|

Expenditure by Activity:

| | | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Misc Contributions | 492,192 | 535,300 | 593,024 | 598,603 | 748,603 | 757,946 | 26.62% |
| 2006/2007 Commemorations | - | - | 8,000 | - | - | - | 0.00% |
| Non-Departmental | 141,646 | 141,852 | 204,759 | 360,424 | 315,251 | 369,419 | 2.50% |
| Capital Outlay & Fund Transfers | 5,358,993 | 4,655,327 | 5,547,498 | 5,711,723 | 5,570,451 | 6,109,698 | 6.97% |
| Appropriated Reserves | 15,500 | 170,409 | 174,448 | 200,000 | 200,000 | 200,000 | 0.00% |
| Tourism Promotion | 1,193,400 | 1,221,645 | 1,609,827 | 1,418,190 | 1,418,190 | 1,630,919 | 15.00% |
| Total Expenditures | 7,201,731 | 6,724,533 | 8,137,556 | 8,288,940 | 8,252,495 | 9,067,982 | 9.40% |

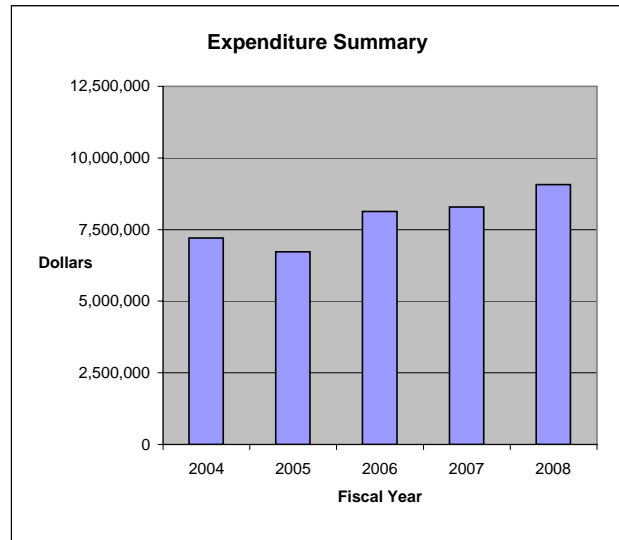
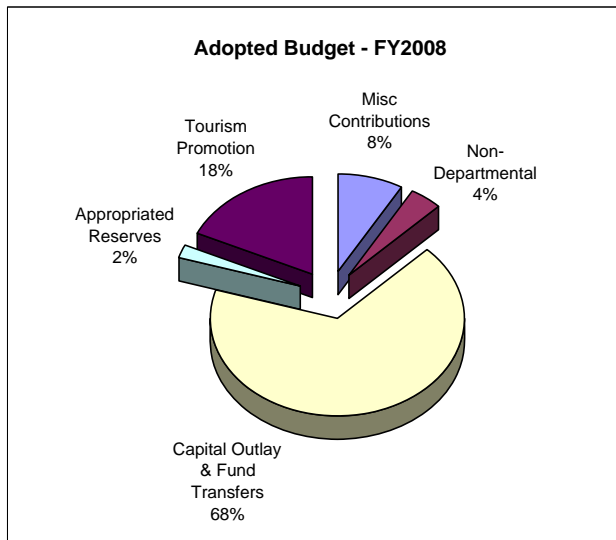
Expenditure By Category:

| | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Personnel Services | 110,937 | 116,025 | 171,000 | 326,424 | 281,251 | 324,619 | -0.55% |
| Contractual Services | - | - | 150 | - | - | - | 0.00% |
| Other Charges | 30,709 | 25,827 | 33,609 | 34,000 | 34,000 | 44,800 | 31.76% |
| Capital Outlay | 137,743 | 128,523 | 242,593 | 574,700 | 574,700 | 1,108,600 | 92.90% |
| Contributions | 492,192 | 535,300 | 601,024 | 598,603 | 748,603 | 757,946 | 26.62% |
| Fund Transfers | 6,414,650 | 5,748,449 | 6,914,732 | 6,555,213 | 6,413,941 | 6,632,017 | 1.17% |
| Appropriated Reserves | 15,500 | 170,409 | 174,448 | 200,000 | 200,000 | 200,000 | 0.00% |
| Total Expenditures | 7,201,731 | 6,724,533 | 8,137,556 | 8,288,940 | 8,252,495 | 9,067,982 | 9.40% |

% of Total FY2008
Funding Sources

Funding Sources:

| | | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Local/State Non-Categorical | 7,191,203 | 6,713,835 | 8,126,786 | 8,278,940 | 8,242,495 | 9,057,982 | 99.89% |
| State/Fed Grants | 10,528 | 10,698 | 10,770 | 10,000 | 10,000 | 10,000 | 0.11% |
| Total Funding Sources | 7,201,731 | 6,724,533 | 8,137,556 | 8,288,940 | 8,252,495 | 9,067,982 | 100.00% |



Contributions

This activity provides support for the following programs:

NASA Aeronautics Support Team: Program provides awareness to aeronautical and space research.

Colonial Group Home Construction: Local support for the construction of a new Crossroads facility.

Arts Commission: Programs supported in FY2007: Arc of Greater Williamsburg, Art Song of Williamsburg, Celebrate Yorktown – Christmas, Concerts and Symphony, Chesapeake Bay Wind Ensemble, City of Williamsburg, Coventry Elementary PTA, Cultural Alliance, Eastern Virginia Brass, Ferguson Center for the Arts, Fifes and Drums of York Town, First Night of Williamsburg, Flute Frenzy, Institute for Dance, Jamestown/Yorktown Foundation, Peninsula Community Theatre, Peninsula Youth Orchestra, Playwrights Premiere Theatre, Poquoson Island Players, Public Times Chorus, Riverwalk Landing Business Association, Senior Center of York, Stagelights, Theatre IV, This Century Art Gallery, Thomas Nelson Community College, Virginia Opera, Virginia Shakespeare Festival, Virginia Stage Company, Virginia Symphony, Watermen’s Museum, WHRO, Williamsburg Area Chamber of Commerce (Arts Map), Williamsburg Choral Guild, Williamsburg Consort, Williamsburg Music Club, Williamsburg Players, Williamsburg Regional Library, Williamsburg Symphonia, Williamsburg Youth Orchestra, York County Historical Museum, York River Orchestra, Yorktown Arts Foundation, and Young Audiences of Virginia.

Zweibrucken Exchange: Supports an adult and student exchange program for Zweibrucken, Germany.

Hampton Roads Military and Federal Facilities: Program to collectively focus area efforts on preserving and growing Federal capabilities within the Hampton Roads region.

Airport Support: Program provides the business community the opportunity to share information relating to current and future airport service. Additional airport support has been provided to help increase the number of flights in and out of Newport News Williamsburg Airport and the number of routes. This additional support is based on a .50 per capita.

Thomas Nelson Community College: Program provides funding for site improvements to the college campus, support for the Upper Peninsula Center, and support for the Peninsula Work Force Development Center.

Hampton Roads Partnership: Program provides the member jurisdictions the opportunity to discuss strategic planning, economic issues, employment growth and salaries, as well as other related information.

Williamsburg Land Conservancy: Program is a private non-profit land trust. The Conservancy’s mission is to protect and preserve significant historic, natural, and scenic lands in the watersheds of the James and York rivers.

York County Historical Committee: Program serves as an advisory body to the Board of Supervisors on matters of a historical nature dealing with the County and the Town of York.

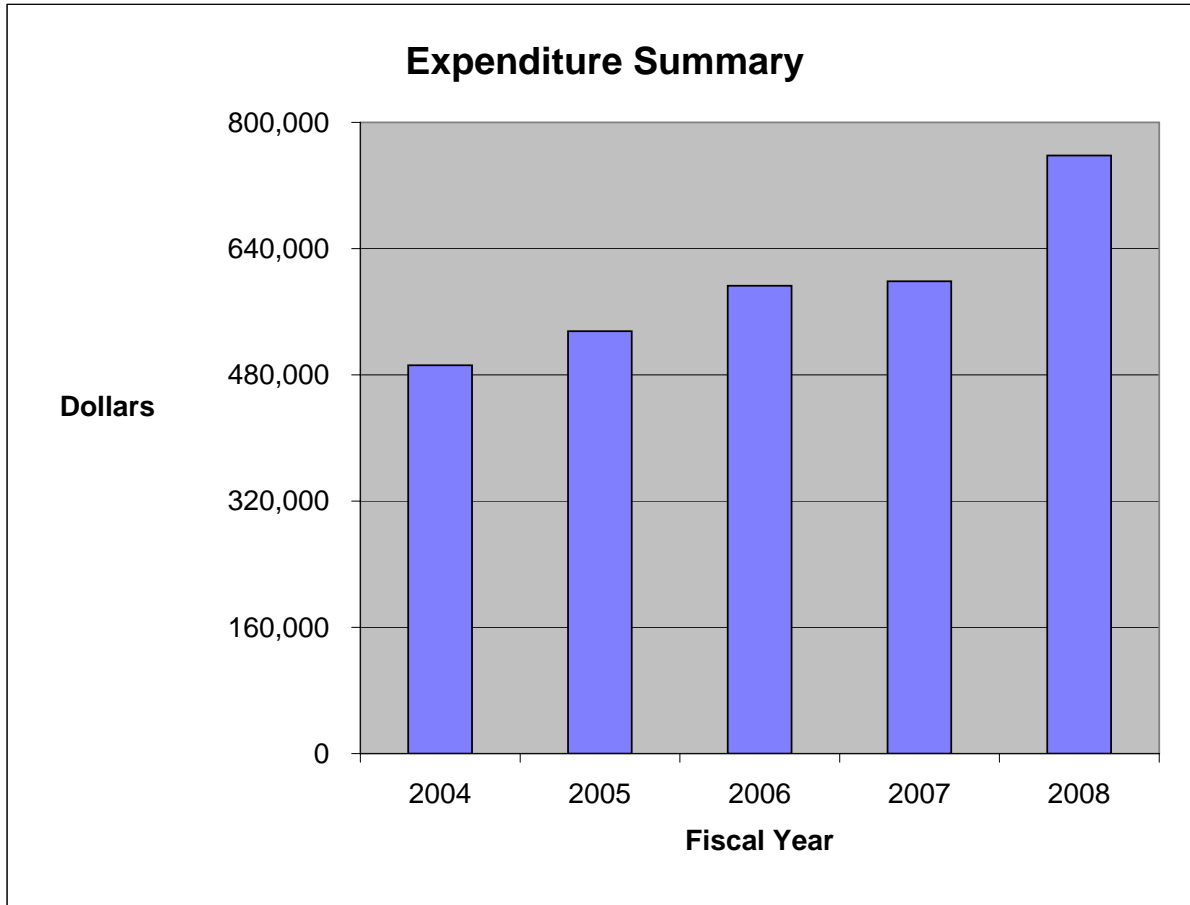
York County Historical Museum Committee: Program serves as an advisory body to the Board of Supervisors on matters of historical research, education, and the preservation of historic artifacts.

YMCA: Program provides a public-private partnership for the two County Community Centers.

Budget Issues for FY2008:

- For FY2008, funding reflects increases in those contributions based on per capita amounts and an increase in support of the Thomas Nelson Community College due to a rise in the County’s student enrollment.

| General Fund Expenditures | FY2004 Actual Expenditures | FY2005 Actual Expenditures | FY2006 Actual Expenditures | FY2007 Original Budget | FY2007 Estimated Budget | FY2008 Adopted Budget |
|----------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|
| 90721 Contributions | | | | | | |
| Contributions | <u>492,192</u> | <u>535,300</u> | <u>593,024</u> | <u>598,603</u> | <u>748,603</u> | <u>757,946</u> |
| Activity Total | <u>492,192</u> | <u>535,300</u> | <u>593,024</u> | <u>598,603</u> | <u>748,603</u> | <u>757,946</u> |
| Percentage Change | 4.26% | 8.76% | 10.78% | 0.94% | N/A | 26.62% |



2006 & 2007 Commemorations

Mission:

This activity provides support for the 2006 and 2007 commemorations.

Goals:

York County is one of many partners of the Historic Triangle Jamestown 2007 Host Committee, which coordinates the work of the Jamestown 2007 partners and engages the community in the commemoration. Their goals are:

- To facilitate consistent program development and visitor messaging among Historic Triangle tourism entities and coordinate cross-interpretive and staff training.
- To coordinate guest services including lodging, hospitality, and orientation.
- To facilitate coordinated marketing and promotional efforts among Historic Triangle tourism entities and to create a structure for providing local public information regarding the commemoration and the work of the Host Committee.
- To encourage and coordinate activities related to the 2007 commemoration of public, civic, cultural, business and other groups.

Implementation Strategies for FY2008:

Virginia's Historic Triangle's major historical, educational, cultural, business and tourism organizations are collaborating to capture the spirit, imagination, and diversity of Americans and develop that energy into a myriad of community programs, signature events, and national and international festivities.

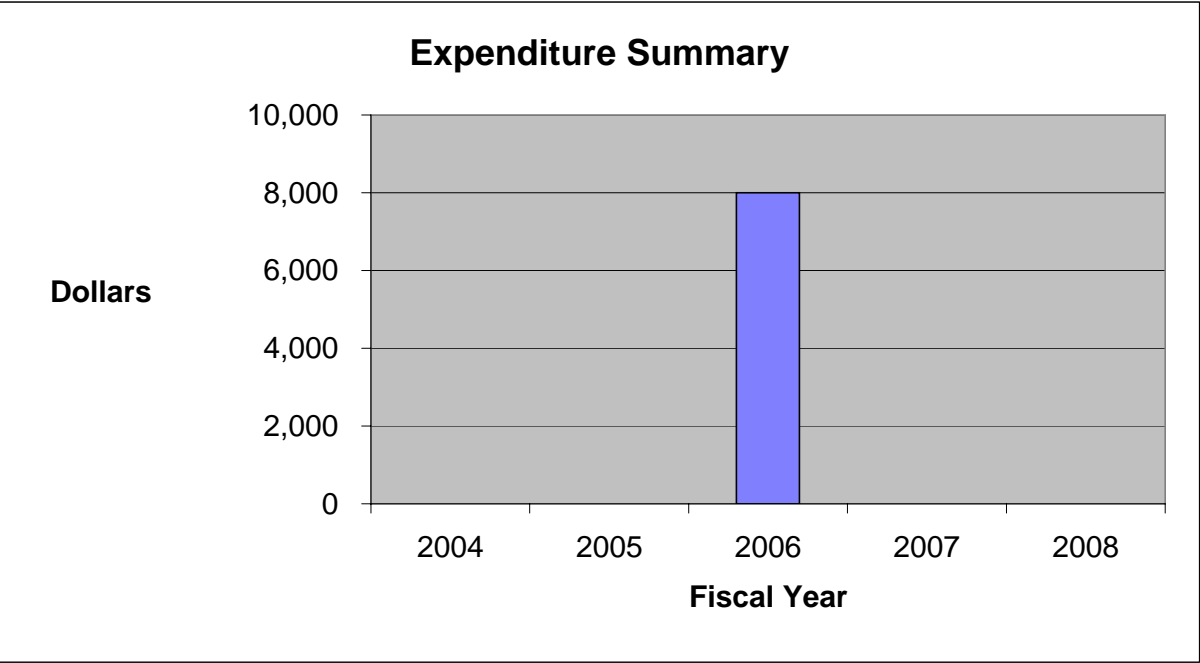
York County will continue an active role and participation in the Jamestown 2007 host committee, as well as the following task forces to achieve the above-mentioned goals:

- Programs and Training - Facilitate consistent program development and visitor messaging among Historic Triangle tourism entities and coordinate cross-interpretive and staff training.
- Marketing, Promotion and Public Information - Facilitate coordinated marketing and promotional efforts among Historic Triangle tourism entities and to create a structure for providing local public information regarding the commemoration and the work of the Host Committee.
- Guest Orientation and Guest Services - Coordinate guest services including, lodging, hospitality, and orientation.
- Community Activities - Encourage and coordinate activities related to the 2007 commemoration of public, civic, cultural, business and other groups.

Budget Issues:

- In FY2004 and FY2005, the contribution to the Jamestown Committee was made from the 90721 Contributions activity.
- In FY2006, funding was provided for a contribution to the Jamestown Committee.
- In FY2007 and FY2008, funding for these events was set aside from other resources.

| General Fund Expenditures | FY2004 Actual Expenditures | FY2005 Actual Expenditures | FY2006 Actual Expenditures | FY2007 Original Budget | FY2007 Estimated Budget | FY2008 Adopted Budget |
|---------------------------|---------------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|
| 90722 | 2006 & 2007 Commemorations | | | | | |
| Contributions | - | - | 8,000 | - | - | - |
| Activity Total | - | - | 8,000 | - | - | - |
| Percentage Change | 0.00% | 0.00% | 100.00% | -100.00% | N/A | 0.00% |



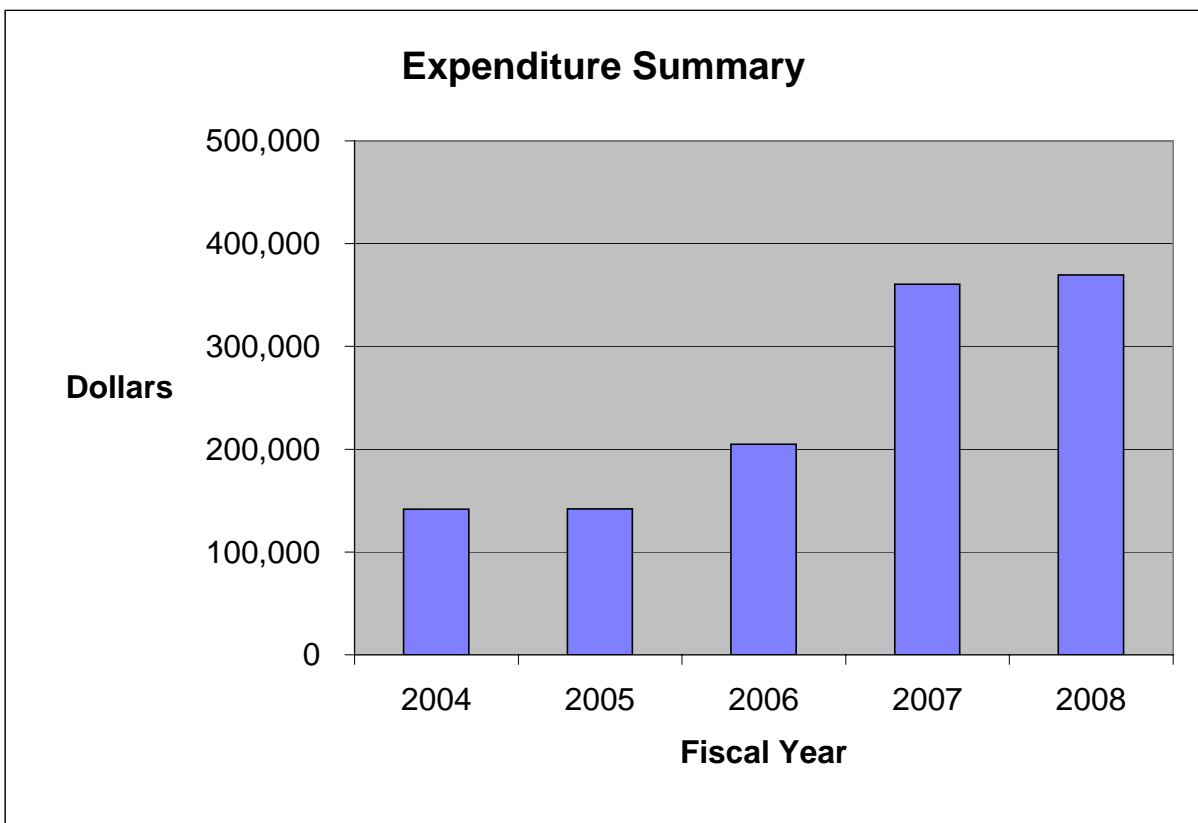
Non-Departmental

This activity accounts for the following: compensated absences, pending market adjustments prior to budget adoption, reclassifications, health insurance for retirees, unemployment compensation, employee assistance program, safety committee program, administrative costs of flexible spending accounts, retiree health savings plans, and moving expenses.

Budget Issues:

- In FY2008, the Board of Supervisors approved a 2% market adjustment for County employees. The market adjustment was allocated to the appropriate personnel lines in the adopted budget document. Also reflected are increases for compensated absences and unemployment insurance claims based on historic trends and an increase in retiree health insurance due to the growing number of plan participants.

| General Fund Expenditures | FY2004 Actual Expenditures | FY2005 Actual Expenditures | FY2006 Actual Expenditures | FY2007 Original Budget | FY2007 Estimated Budget | FY2008 Adopted Budget |
|---------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|
| 90911 Non - Departmental | | | | | | |
| Personnel Services | 110,937 | 116,025 | 171,000 | 326,424 | 281,251 | 324,619 |
| Contractual Services | - | - | 150 | - | - | - |
| Other Charges | <u>30,709</u> | <u>25,827</u> | <u>33,609</u> | <u>34,000</u> | <u>34,000</u> | <u>44,800</u> |
| Activity Total | <u>141,646</u> | <u>141,852</u> | <u>204,759</u> | <u>360,424</u> | <u>315,251</u> | <u>369,419</u> |
| Percentage Change | -17.54% | 0.15% | 44.35% | 76.02% | N/A | 2.50% |



Capital Outlay & Fund Transfers

This activity is responsible for accounting for capital projects and transfers to other funds.

Capital Outlay Projects:

Projects for FY2008 include:

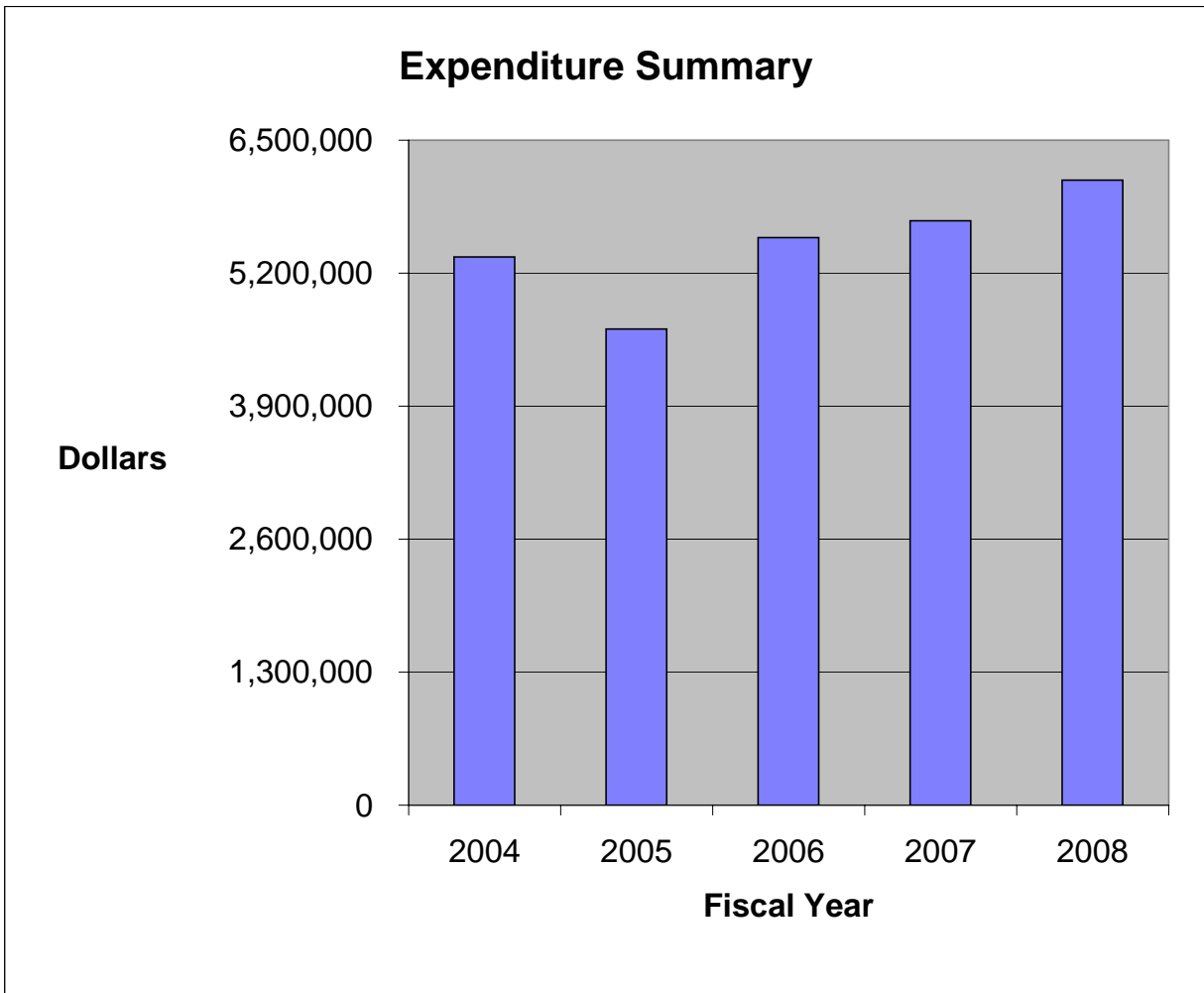
- Video Services Equipment Replacement
- County Furniture and Fixtures Replacement
- Back-up Emergency Generators for Shelter Facilities
- Biomedical Equipment Replacement
- Knuckle Boom Truck
- Grounds Maintenance and Construction
- Engineering and Facility Maintenance
- Grounds Maintenance Machinery and Equipment Replacement
- Underground Utilities

Fund Transfers:

Funding is for the following transfers:

- Stormwater Management Fund (Fund 26) - for drainage improvements.
- Children's Services (Fund 51) - local support for the Head Start and USDA programs.
- Water/Sewer Extension Fund (Fund 74) - for water and sewer extension projects.
- Capital Fund (Fund 79) - for Environmental Enhancements and Highway/Other Transportation Improvements.
- Public Safety Debt Service Fund (Fund 80) - for debt repayment used for fire and rescue operations, equipment and the new communications system.
- Public Facilities Debt Service Fund (Fund 84) - for the debt repayment related to the construction of County facilities.

| General Fund Expenditures | FY2004 Actual Expenditures | FY2005 Actual Expenditures | FY2006 Actual Expenditures | FY2007 Original Budget | FY2007 Estimated Budget | FY2008 Adopted Budget |
|--------------------------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|
| 90912 Capital Outlay & Fund Transfers | | | | | | |
| Capital Outlay | 137,743 | 128,523 | 242,593 | 574,700 | 574,700 | 1,108,600 |
| Fund Transfers | <u>5,221,250</u> | <u>4,526,804</u> | <u>5,304,905</u> | <u>5,137,023</u> | <u>4,995,751</u> | <u>5,001,098</u> |
| Activity Total | <u>5,358,993</u> | <u>4,655,327</u> | <u>5,547,498</u> | <u>5,711,723</u> | <u>5,570,451</u> | <u>6,109,698</u> |
| Percentage Change | 36.20% | -13.13% | 19.16% | 2.96% | N/A | 6.97% |



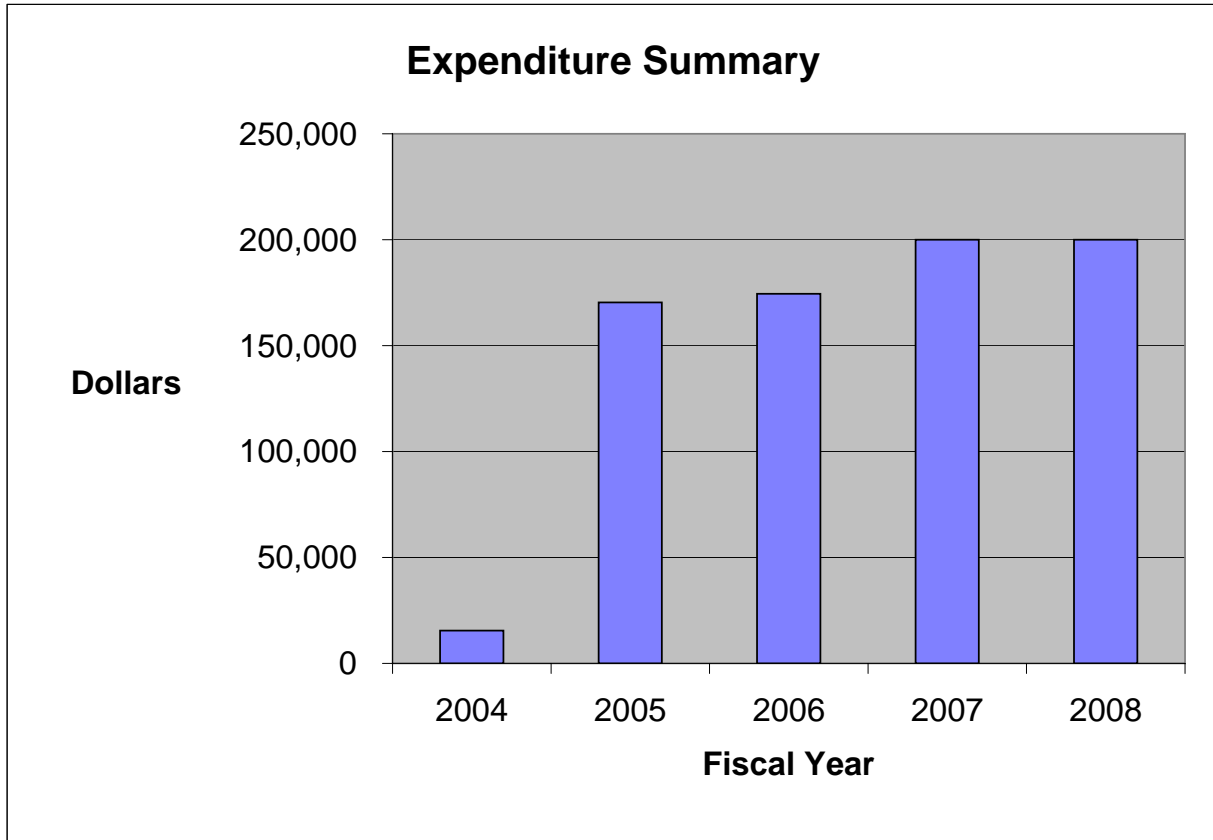
Appropriated Reserves

This activity is responsible for accounting for contingencies.

Budget Issues:

- For FY2008, funding is level with the current fiscal year.

| General Fund Expenditures | FY2004 Actual Expenditures | FY2005 Actual Expenditures | FY2006 Actual Expenditures | FY2007 Original Budget | FY2007 Estimated Budget | FY2008 Adopted Budget |
|------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|
| 90913 | | | | | | |
| Appropriated Reserves | | | | | | |
| Appropriation Reserves | <u>15,500</u> | <u>170,409</u> | <u>174,448</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> |
| Activity Total | <u>15,500</u> | <u>170,409</u> | <u>174,448</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> |
| Percentage Change | -63.57% | 999.41% | 2.37% | 14.65% | N/A | 0.00% |



Tourism Promotion

Mission:

This activity is for the transfer of three-fifths of the Lodging Tax revenue to support tourism in York County and the operations of the Tourism Fund. The Tourism Fund accounts for all tourism-related projects as approved by the Board of Supervisors.

Goals:

- To promote tourism-related activities in the County.
- To support the operations of the Tourism Fund.

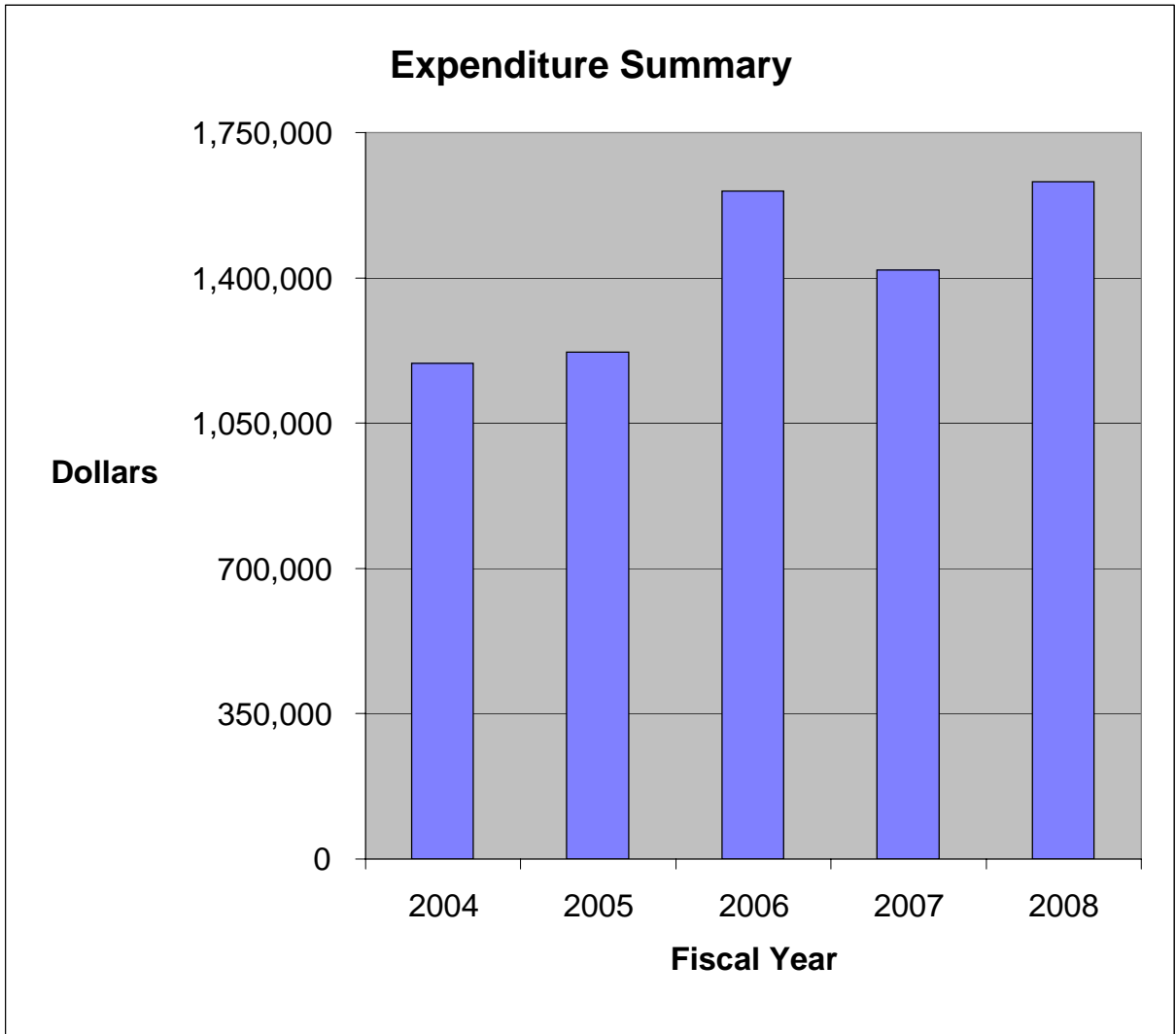
Implementation Strategies for FY2008:

- N/A

Budget Issues:

- In FY2005, the transfer reflected a decrease in anticipated Lodging Tax revenue.
- In FY2006, the transfer reflected an increase in anticipated Lodging Tax revenue.
- In FY2007, the transfer reflected an increase in anticipated Lodging Tax revenue.
- For FY2008, the transfer reflects an increase in anticipated Lodging Tax revenue.

| General Fund Expenditures | FY2004 Actual Expenditures | FY2005 Actual Expenditures | FY2006 Actual Expenditures | FY2007 Original Budget | FY2007 Estimated Budget | FY2008 Adopted Budget |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------------|
| 90915 | | | | | | |
| Tourism Promotion | | | | | | |
| Fund Transfers | <u>1,193,400</u> | <u>1,221,645</u> | <u>1,609,827</u> | <u>1,418,190</u> | <u>1,418,190</u> | <u>1,630,919</u> |
| Activity Total | <u>1,193,400</u> | <u>1,221,645</u> | <u>1,609,827</u> | <u>1,418,190</u> | <u>1,418,190</u> | <u>1,630,919</u> |
| Percentage Change | 8.68% | 2.37% | 31.78% | -11.90% | N/A | 15.00% |



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