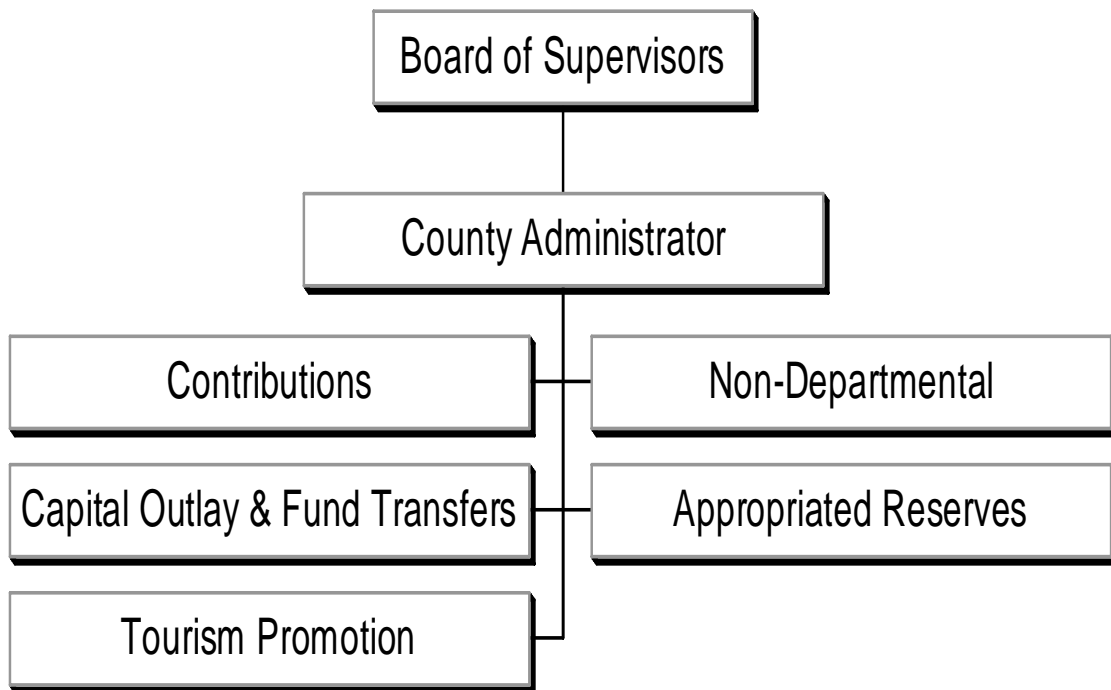


Capital Outlay & Non-Departmental



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 & Fund Transfers** - 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 Special Revenue Funds tab in this document).

Capital Outlay & Non-Departmental

	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget	% Change Original 2008 / Adopted 2009
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Expenditure by Activity:

Contributions	535,300	593,024	546,241	757,946	757,946	604,167	-20.29%
2006/2007 Commemorations	-	8,000	-	-	-	-	0.00%
Non-Departmental	141,852	204,759	200,134	369,419	510,170	1,008,590	173.02%
Capital Outlay & Fund Transfers	4,655,327	5,547,498	5,313,040	6,109,698	6,109,698	7,191,126	17.70%
Appropriated Reserves	170,409	174,448	15,000	200,000	200,000	200,000	0.00%
Tourism Promotion	1,221,645	1,609,827	1,867,969	1,630,919	1,630,919	1,826,629	12.00%
Total Expenditures	6,724,533	8,137,556	7,942,384	9,067,982	9,208,733	10,830,512	19.44%

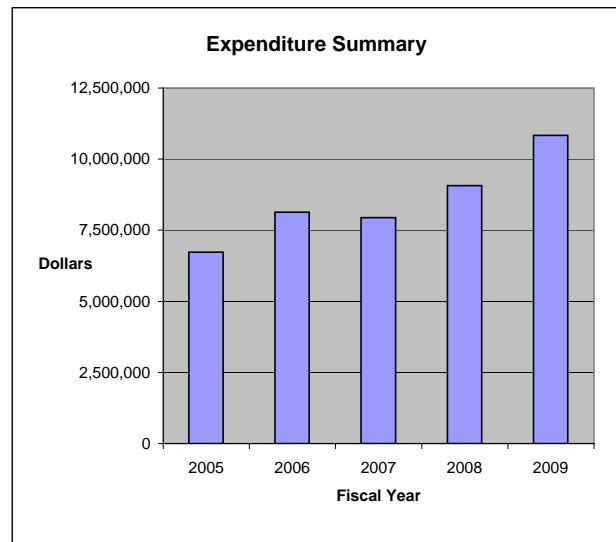
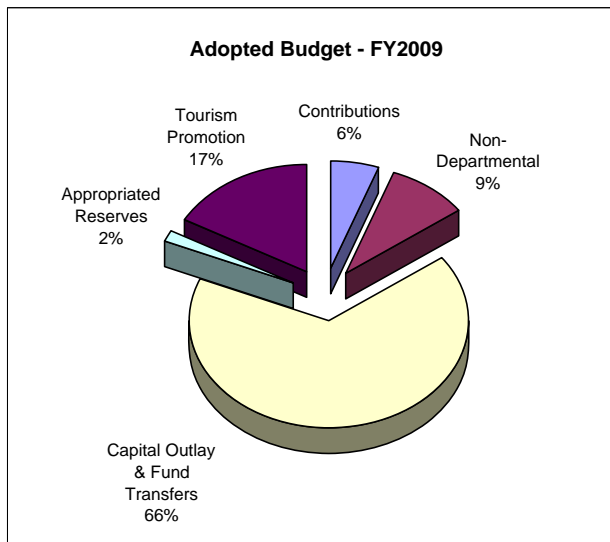
Expenditure By Category:

Personnel Services	116,025	171,000	176,663	324,619	465,370	957,390	194.93%
Contractual Services	-	150	-	-	-	-	0.00%
Other Charges	25,827	33,609	23,471	44,800	44,800	51,200	14.29%
Capital Outlay	128,523	242,593	254,883	1,108,600	1,108,600	563,510	-49.17%
Contributions	535,300	601,024	546,241	757,946	757,946	604,167	-20.29%
Fund Transfers	5,748,449	6,914,732	6,926,126	6,632,017	6,632,017	8,454,245	27.48%
Appropriated Reserves	170,409	174,448	15,000	200,000	200,000	200,000	0.00%
Total Expenditures	6,724,533	8,137,556	7,942,384	9,067,982	9,208,733	10,830,512	19.44%

% of Total FY2009
Funding Sources

Funding Sources:

Local/State Non-Categorical	6,713,835	8,126,786	7,931,644	9,057,982	9,198,733	10,820,512	99.91%
State/Fed Grants	10,698	10,770	10,740	10,000	10,000	10,000	0.09%
Total Funding Sources	6,724,533	8,137,556	7,942,384	9,067,982	9,208,733	10,830,512	100.00%



Contributions

This activity provides support for the following programs:

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

Arts Commission: Programs supported in FY2008: Arc of Greater Williamsburg, Celebrate Yorktown – Christmas, Concerts and Symphony, Chesapeake Bay Wind Ensemble, Coventry Elementary PTA, Cultural Alliance, Ferguson Center for the Arts, Fifes and Drums of York Town, First Night of Williamsburg, Jamestown/Yorktown Foundation, Muscarelle Museum of Art, Peninsula Community Theatre, Peninsula Youth Orchestra, Poquoson Island Players, Public Times Chorus, Riverwalk Landing Business Association, Senior Center of York, Stagelights, Theatre IV, This Century Art Gallery, Virginia Chorale, Virginia Opera, Virginia Premiere Theatre, Virginia Shakespeare Festival, Virginia Stage Company, Virginia Symphony, WHRO, Williamsburg Area Chamber of Commerce (Arts Map), Williamsburg Choral Guild, Williamsburg Consort, Williamsburg Music Club, Williamsburg Parks and Recreation, Williamsburg Players, Williamsburg Regional Library, Williamsburg Symphonia, Williamsburg Youth Orchestra, York County Historical Committee, York County Historical Museum, York County Public Library, York River Symphony, Yorktown Arts Foundation, Yorktown Chorale, 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. 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 .40 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.

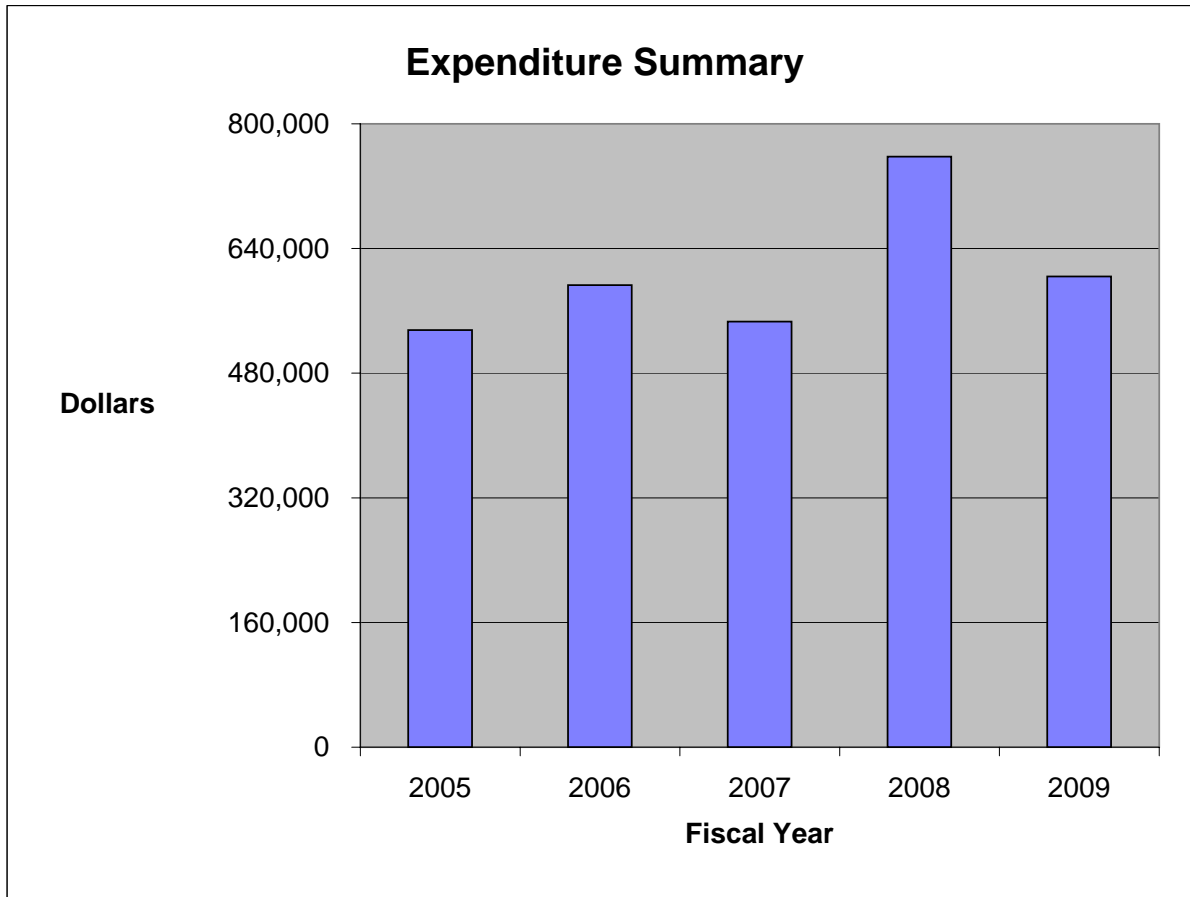
York County Historical Museum Committee: Program serves as an advisory body to the Board of Supervisors on matters of historical research, education, and the preservation of historic artifacts.

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

Budget Issues for FY2009:

- For FY2009, funding reflects increases in those contributions based on per capita amounts.

General Fund Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget
90721 Contributions						
Contributions	<u>535,300</u>	<u>593,024</u>	<u>546,241</u>	<u>757,946</u>	<u>757,946</u>	<u>604,167</u>
Activity Total	<u>535,300</u>	<u>593,024</u>	<u>546,241</u>	<u>757,946</u>	<u>757,946</u>	<u>604,167</u>
Percentage Change	8.76%	10.78%	-7.89%	38.76%	N/A	-20.29%



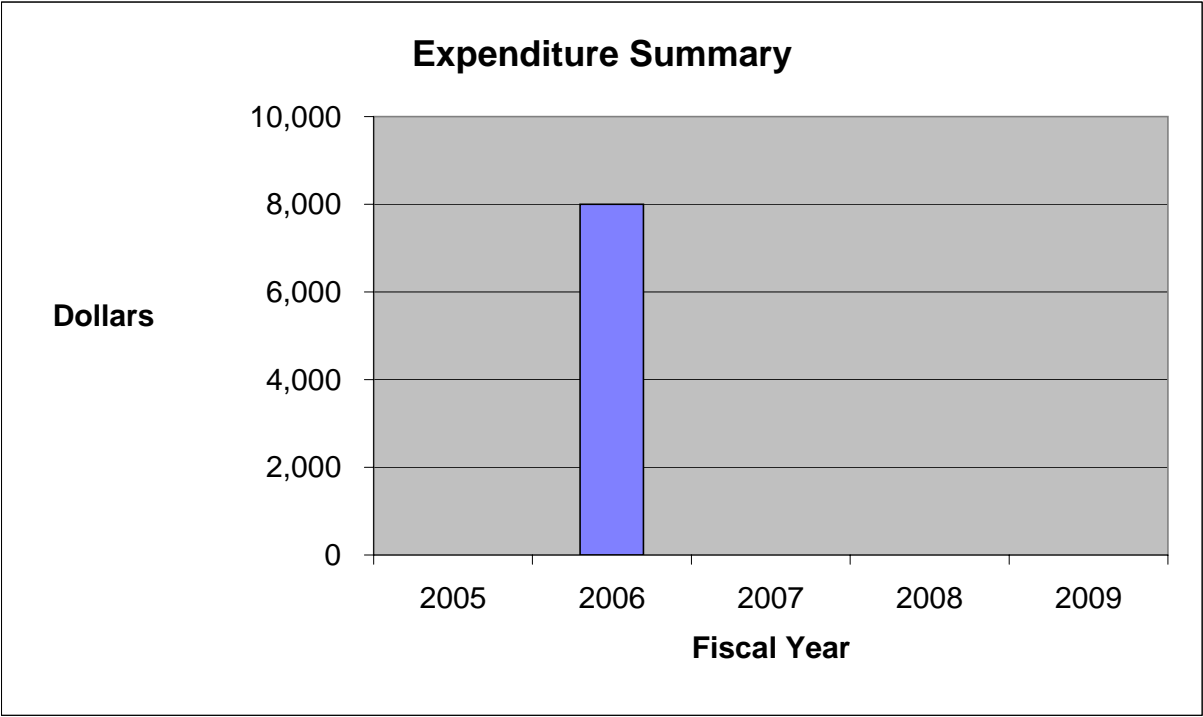
2006 & 2007 Commemorations

On October 19, 1781, General Lord Cornwallis surrendered to George Washington. The British marched to a field where they laid down their arms. The 225th anniversary of the Victory at Yorktown was celebrated on October 19, 2006 with events taking place over a four day period. Events included the Yorktown Day parade, patriotic exercises, "*We Salute You – An American Symphony*," battlefield encampment and demonstrations, tall ships docked at Riverwalk Landing, fireworks, children's activities, a juried art show, and many other events.

During calendar year 2006 and 2007, events were held commemorating the 1607 founding of Jamestown, VA with America's Anniversary weekend being held May 11 – 13, 2007. The main events were held in Jamestown with York County contributing and participating in the events.

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. In FY2006, funding was provided for a contribution to the Jamestown 2007 Host Committee from this activity. In FY2005, FY2007 and FY2008, funding for these events was provided from other resources.

General Fund Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget
90722	2006 & 2007 Commemorations					
Contributions	-	8,000	-	-	-	-
Activity Total	-	8,000	-	-	-	-
Percentage Change	0.00%	100.00%	-100.00%	0.00%	N/A	0.00%



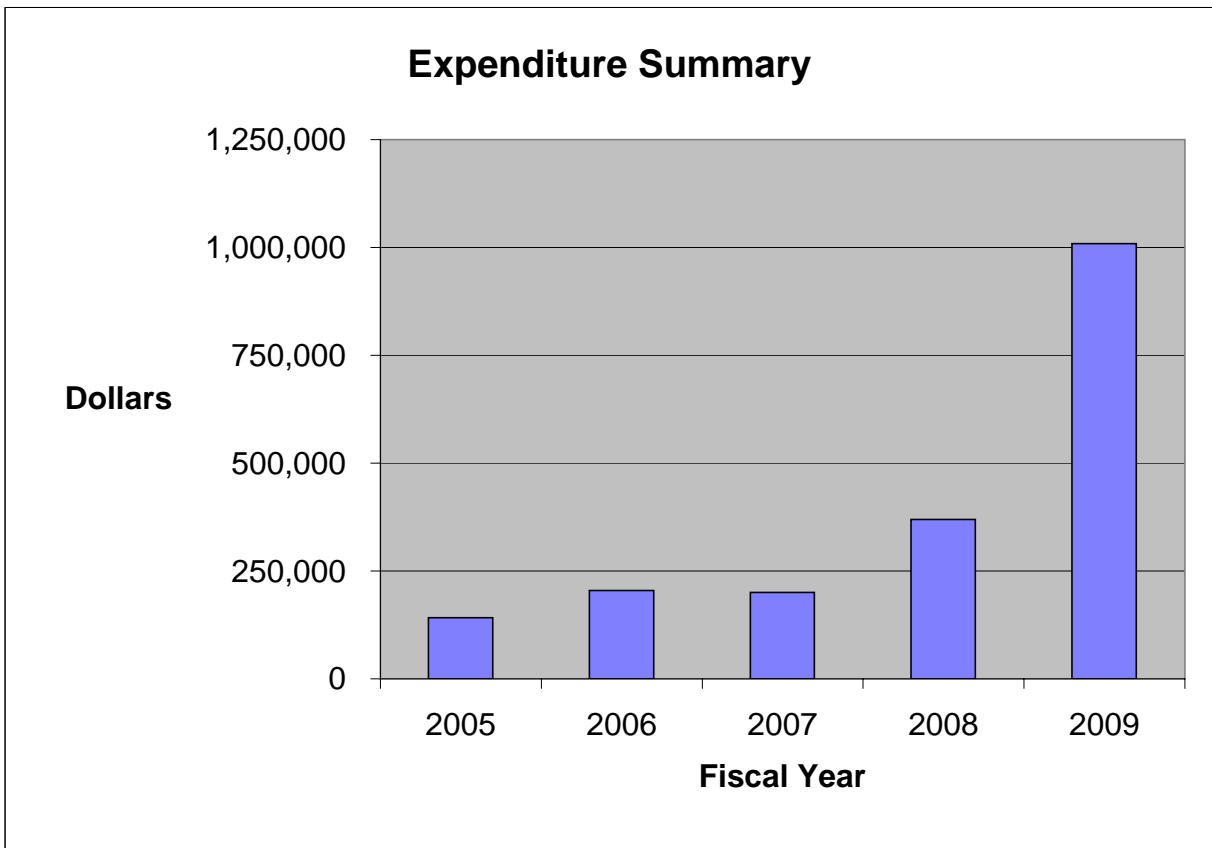
Non-Departmental

This activity accounts for the following: compensated absences, reclassifications, health insurance for retirees, unemployment compensation, employee assistance program, safety committee program, administrative costs for flexible spending accounts, and other miscellaneous employee benefits.

Budget Issues:

- In FY2009, 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 is an increase in health insurance for retirees. In prior years, the budget reflected pay-as-you-go financing for retiree healthcare. A new accounting standard effective for fiscal year 2009 requires the recognition of the cost of benefits in periods when the related services are received by the employer. The County intends to make the annual required contribution to fully fund the future liability.

General Fund Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget
90911 Non - Departmental						
Personnel Services	116,025	171,000	176,663	324,619	465,370	957,390
Contractual Services	-	150	-	-	-	-
Other Charges	<u>25,827</u>	<u>33,609</u>	<u>23,471</u>	<u>44,800</u>	<u>44,800</u>	<u>51,200</u>
Activity Total	<u>141,852</u>	<u>204,759</u>	<u>200,134</u>	<u>369,419</u>	<u>510,170</u>	<u>1,008,590</u>
Percentage Change	0.15%	44.35%	-2.26%	84.59%	N/A	173.02%



Capital Outlay & Fund Transfers

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

Capital Outlay Projects:

Projects for FY2009 include:

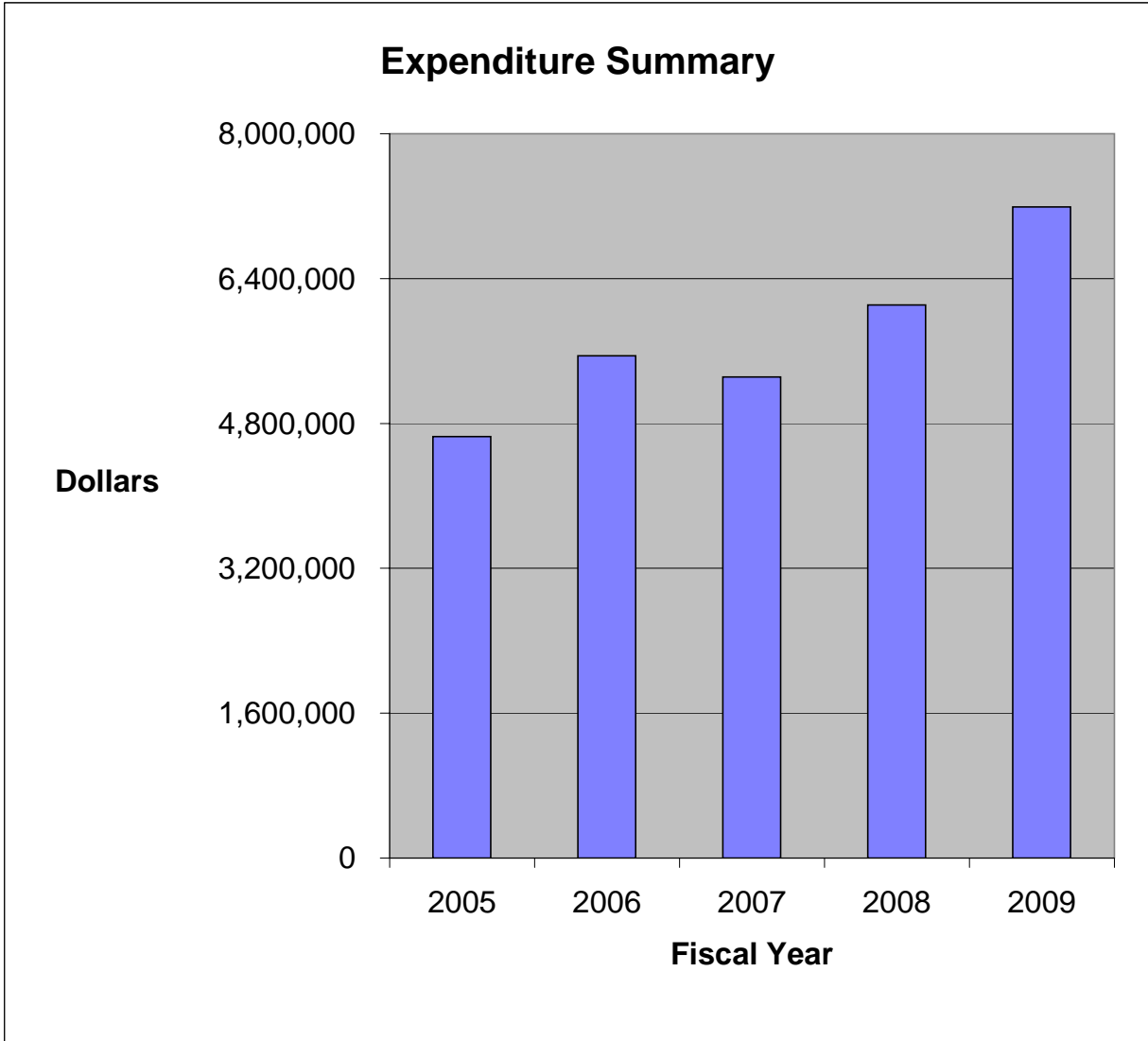
- Telephone System Upgrade
- Grounds Maintenance and Construction
- Engineering and Facility Maintenance
- Grounds Maintenance Machinery and Equipment Replacement
- Underground Utilities

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.
- County Debt Service Fund (Fund 80) - for debt repayment on County capital projects.

General Fund Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget
90912 Capital Outlay & Fund Transfers						
Capital Outlay	128,523	242,593	254,883	1,108,600	1,108,600	563,510
Fund Transfers	<u>4,526,804</u>	<u>5,304,905</u>	<u>5,058,157</u>	<u>5,001,098</u>	<u>5,001,098</u>	<u>6,627,616</u>
Activity Total	<u>4,655,327</u>	<u>5,547,498</u>	<u>5,313,040</u>	<u>6,109,698</u>	<u>6,109,698</u>	<u>7,191,126</u>
Percentage Change	-13.13%	19.16%	-4.23%	14.99%	N/A	17.70%



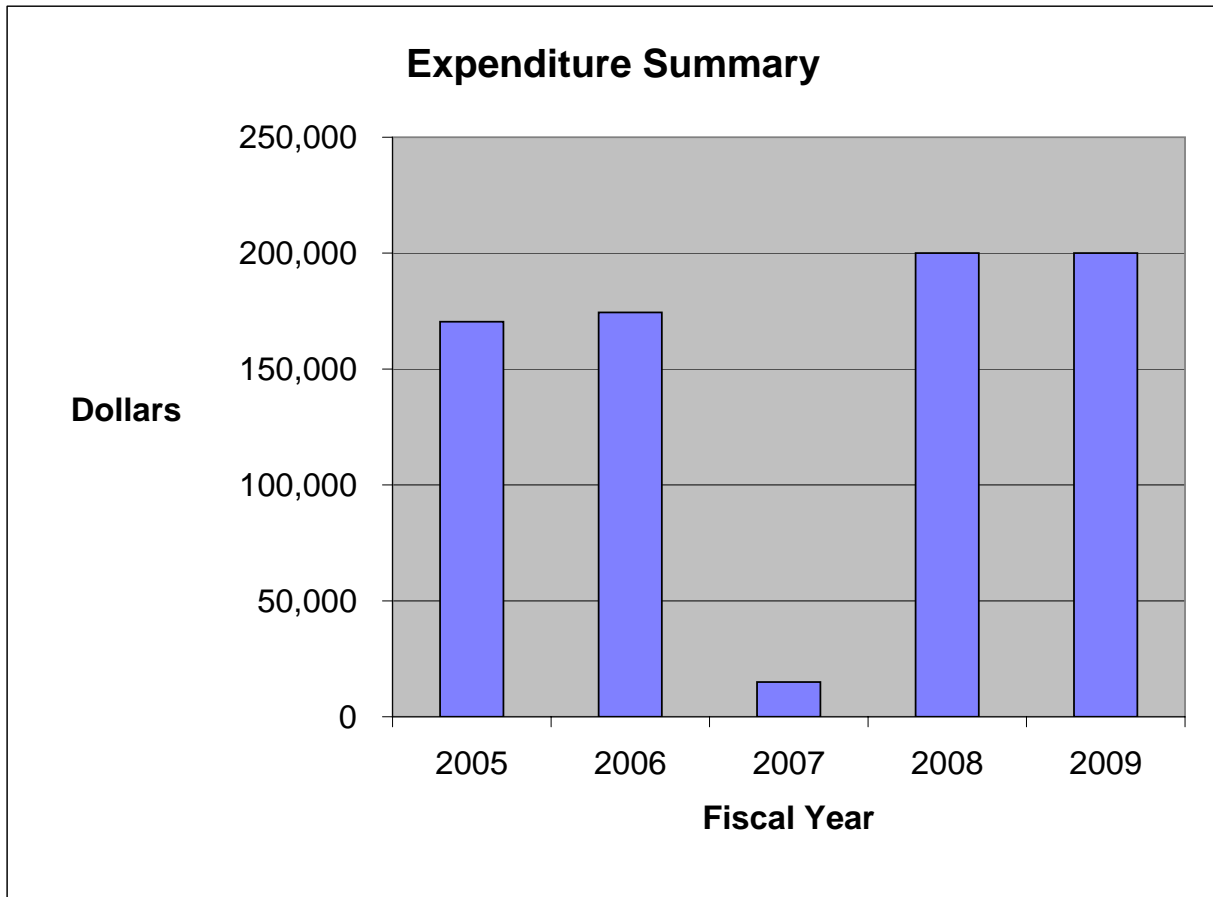
Appropriated Reserves

This activity is responsible for accounting for contingencies.

Budget Issues:

- For FY2009, funding is level with the current fiscal year.

General Fund Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget
90913						
Appropriated Reserves						
Appropriation Reserves	<u>170,409</u>	<u>174,448</u>	<u>15,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Activity Total	<u>170,409</u>	<u>174,448</u>	<u>15,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Percentage Change	999.41%	2.37%	-91.40%	1233.33%	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.

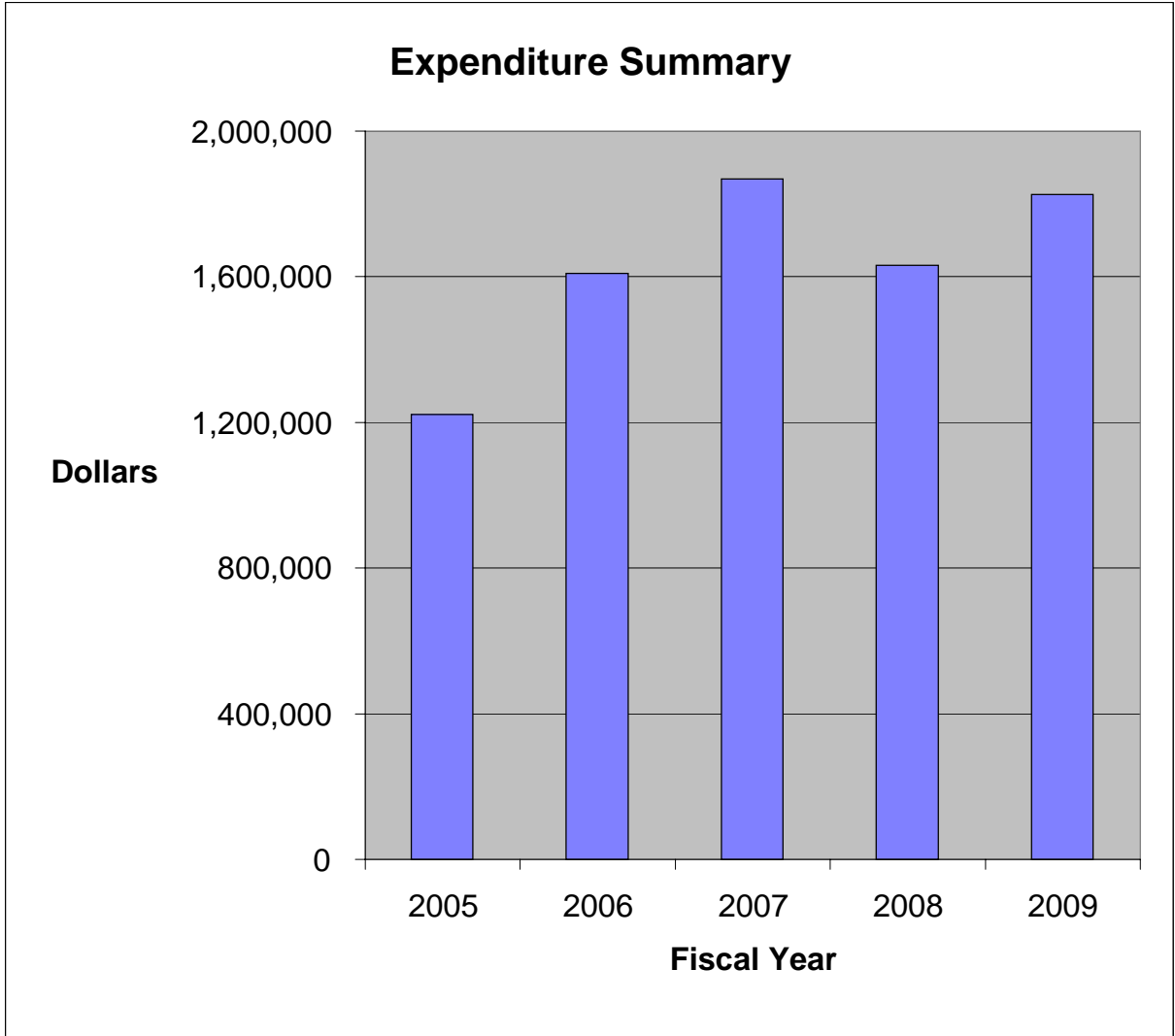
Implementation Strategies for FY2009:

- Transfer three-fifths of the lodging tax revenue to the Tourism Fund.

Budget Issues:

- In FY2005, the transfer reflected a decrease in anticipated lodging tax revenue.
- In FY2006, FY2007 and FY2008, the transfer reflected an increase in anticipated lodging tax revenue.
- For FY2009, the transfer reflects an increase in anticipated lodging tax revenue.

General Fund Expenditures	FY2005 Actual Expenditures	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Original Budget	FY2008 Estimated Budget	FY2009 Adopted Budget
90915						
Tourism Promotion						
Fund Transfers	<u>1,221,645</u>	<u>1,609,827</u>	<u>1,867,969</u>	<u>1,630,919</u>	<u>1,630,919</u>	<u>1,826,629</u>
Activity Total	<u>1,221,645</u>	<u>1,609,827</u>	<u>1,867,969</u>	<u>1,630,919</u>	<u>1,630,919</u>	<u>1,826,629</u>
Percentage Change	2.37%	31.78%	16.04%	-12.69%	N/A	12.00%



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