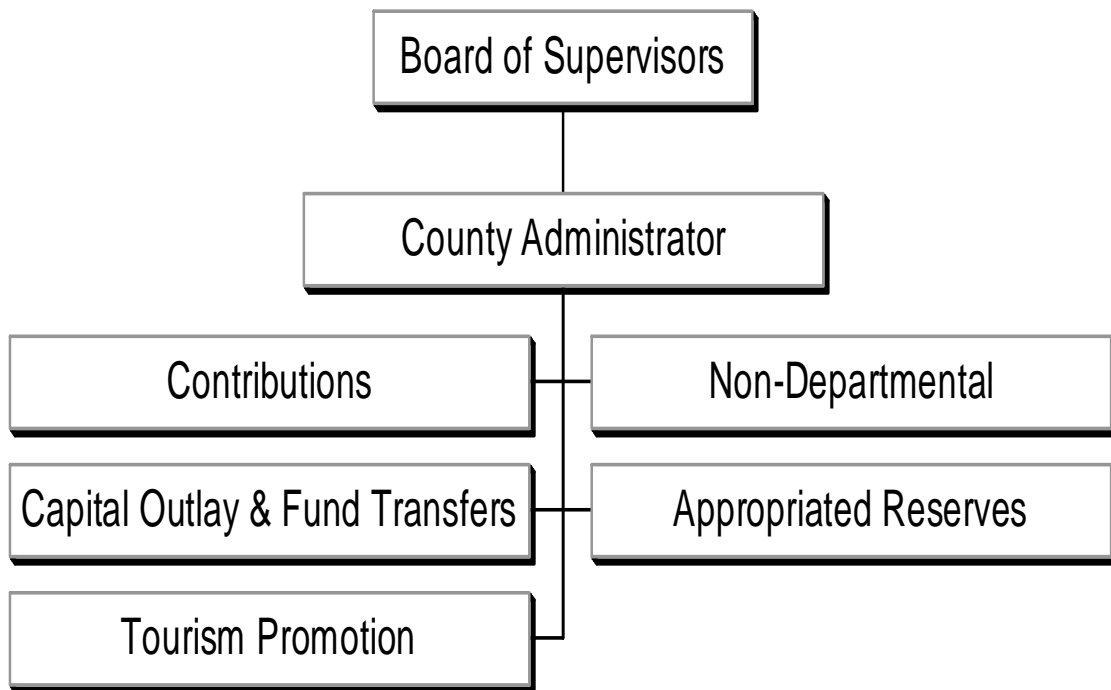


Capital Outlay & Non-Departmental



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, 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, and the YMCA.
- **Non-Departmental** - accounts for the following activities: termination pay, health insurance for retirees, unemployment compensation, employee assistance program, safety committee program, administrative costs of flexible spending accounts, employee flu shots, employee recognition 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

| | FY2006 Actual Expenditures | FY2007 Actual Expenditures | FY2008 Actual Expenditures | FY2009 Original Budget | FY2009 Estimated Budget | FY2010 Proposed Budget | % Change Original 2009 / Proposed 2010 |
|--|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|--|
|--|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|--|

Expenditure by Activity:

| | | | | | | | |
|---------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|-------------------------|---------|
| Contributions | 593,024 | 546,241 | 596,861 | 604,167 | 604,167 | 547,847 | -9.32% |
| 2006/2007 Commemorations | 8,000 | - | - | - | - | - | 0.00% |
| Non-Departmental | 204,759 | 200,134 | 312,151 | 1,008,590 | 968,523 | 920,903 | -8.69% |
| Capital Outlay & Fund Transfers | 5,547,498 | 5,313,040 | 5,254,857 | 7,191,126 | 7,191,126 | 5,675,809 | -21.07% |
| Appropriated Reserves | 174,448 | 15,000 | 75,000 | 200,000 | 200,000 | 150,000 | -25.00% |
| Tourism Promotion | <u>1,609,827</u> | <u>1,867,969</u> | <u>2,046,623</u> | <u>1,826,629</u> | <u>1,826,629</u> | <u>1,740,000</u> | -4.74% |
| Total Expenditures | <u>8,137,556</u> | <u>7,942,384</u> | <u>8,285,492</u> | <u>10,830,512</u> | <u>10,790,445</u> | <u>9,034,559</u> | -16.58% |

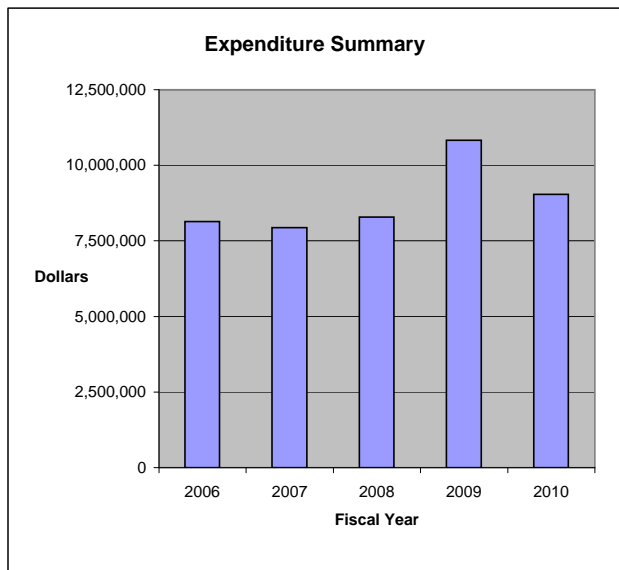
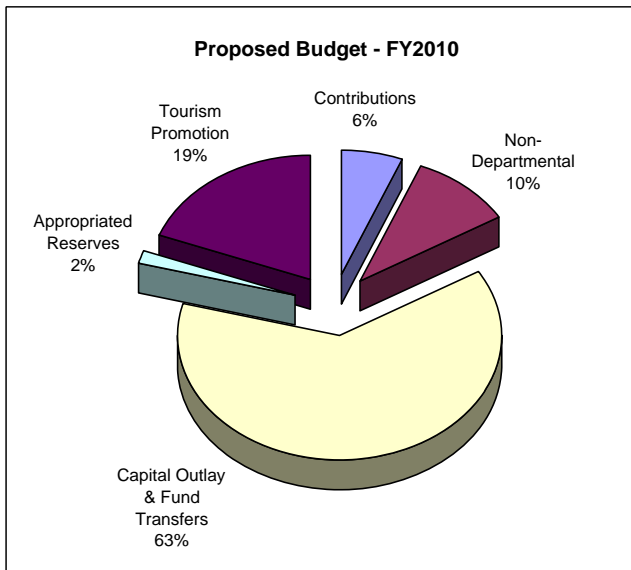
Expenditure By Category:

| | | | | | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|-------------------------|---------|
| Personnel Services | 171,000 | 176,663 | 273,825 | 957,390 | 917,323 | 877,153 | -8.38% |
| Contractual Services | 150 | - | - | - | - | - | 0.00% |
| Other Charges | 33,609 | 23,471 | 38,326 | 51,200 | 51,200 | 43,750 | -14.55% |
| Capital Outlay | 242,593 | 254,883 | 378,046 | 563,510 | 563,510 | 464,480 | -17.57% |
| Grants, Donations & Cntrbtns | 601,024 | 546,241 | 596,861 | 604,167 | 604,167 | 547,847 | -9.32% |
| Transfers to Other Funds | 6,914,732 | 6,926,126 | 6,923,434 | 8,454,245 | 8,454,245 | 6,951,329 | -17.78% |
| Appropriated Reserves | <u>174,448</u> | <u>15,000</u> | <u>75,000</u> | <u>200,000</u> | <u>200,000</u> | <u>150,000</u> | -25.00% |
| Total Expenditures | <u>8,137,556</u> | <u>7,942,384</u> | <u>8,285,492</u> | <u>10,830,512</u> | <u>10,790,445</u> | <u>9,034,559</u> | -16.58% |

% of Total FY2010
Funding Sources

Funding Sources:

| | | | | | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|-------------------------|-----------------------|
| Local/State Non-Categorical | 8,126,786 | 7,931,644 | 8,274,845 | 10,820,512 | 10,780,445 | 9,021,559 | 99.86% |
| State/Federal Aid & Grants | <u>10,770</u> | <u>10,740</u> | <u>10,647</u> | <u>10,000</u> | <u>10,000</u> | <u>13,000</u> | 0.14% |
| Total Funding Sources | <u>8,137,556</u> | <u>7,942,384</u> | <u>8,285,492</u> | <u>10,830,512</u> | <u>10,790,445</u> | <u>9,034,559</u> | <u>100.00%</u> |



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 FY2009: Arc of Greater Williamsburg, Celebrate Yorktown – Concerts and Symphony, Chesapeake Bay Wind Ensemble, Coventry Elementary PTA, Cultural Alliance Greater Hampton Roads, Ferguson Center for the Arts, Fifes and Drums of York Town, First Night of Williamsburg, Flute Frenzy, Grafton Middle School PTA, Jamestown 4-H Center, Jamestown/Yorktown Foundation, Peninsula Community Theatre, Poquoson Island Players, Public Times Chorus, Riverwalk Landing Business Association, Senior Center of York, Theatre IV, This Century Art Gallery, Virginia Chorale, Virginia Living Museum, Virginia Opera, Virginia Premiere Theatre, Virginia Shakespeare Festival, Virginia Stage Company, Virginia Symphony, WHRO, Watermen’s Museum, Williamsburg Area Chamber of Commerce (Arts Map), Williamsburg Choral Guild, Williamsburg Consort, Williamsburg Music Club, Williamsburg Parks and Recreation, Williamsburg Players, Inc., 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 and support for the Peninsula Work Force Development Center and Discovery 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.

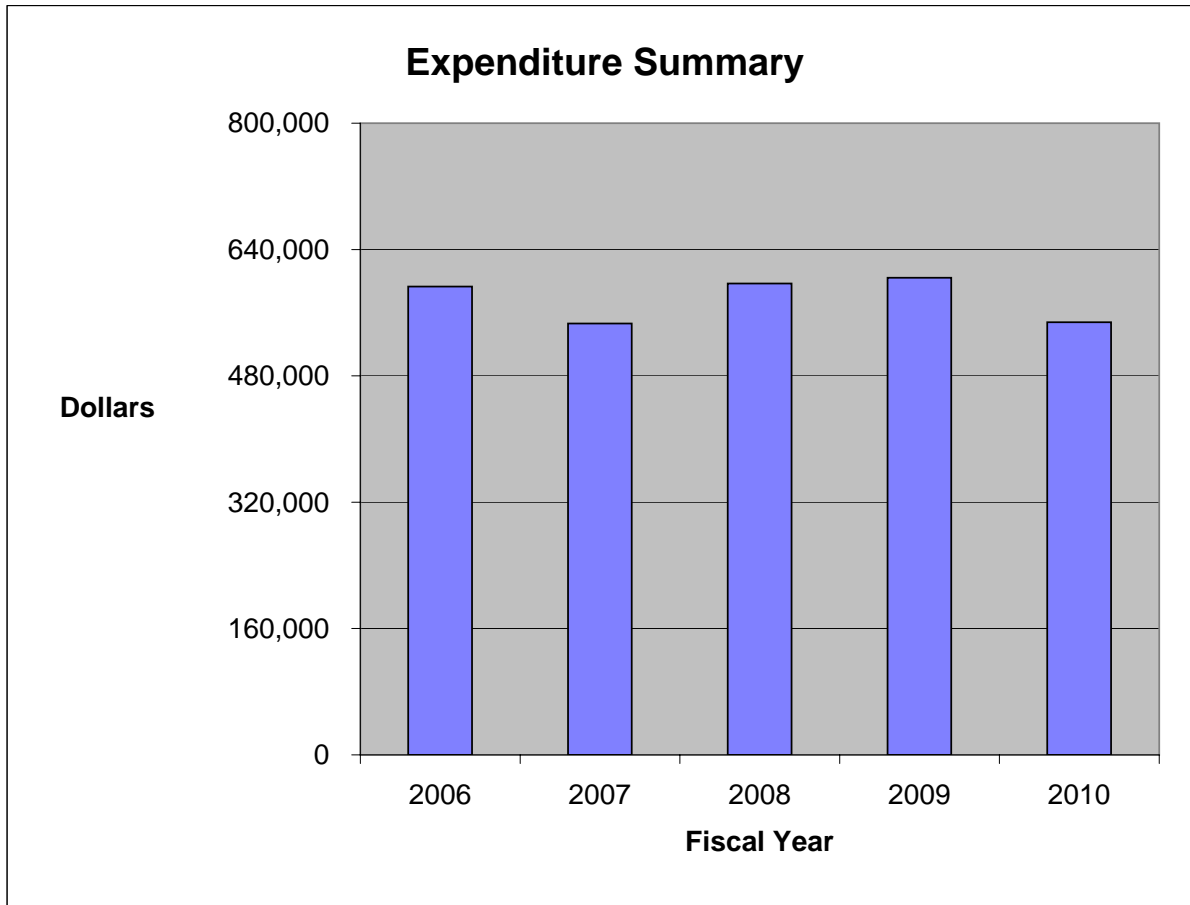
York County Historical Museum Committee: Program serves as an advisory body to the Board of Supervisors on matters of historical research, education, and the preservation of historic artifacts.

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

Budget Issues for FY2010:

- For FY2010, funding reflects contributions based on per capita figures, agreements and other reductions.

| General Fund Expenditures | FY2006 Actual Expenditures | FY2007 Actual Expenditures | FY2008 Actual Expenditures | FY2009 Original Budget | FY2009 Estimated Budget | FY2010 Proposed Budget |
|----------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|
| 90721 Contributions | | | | | | |
| Contributions | <u>593,024</u> | <u>546,241</u> | <u>596,861</u> | <u>604,167</u> | <u>604,167</u> | <u>547,847</u> |
| Activity Total | <u>593,024</u> | <u>546,241</u> | <u>596,861</u> | <u>604,167</u> | <u>604,167</u> | <u>547,847</u> |
| Percentage Change | 10.78% | -7.89% | 9.27% | 1.22% | N/A | -9.32% |



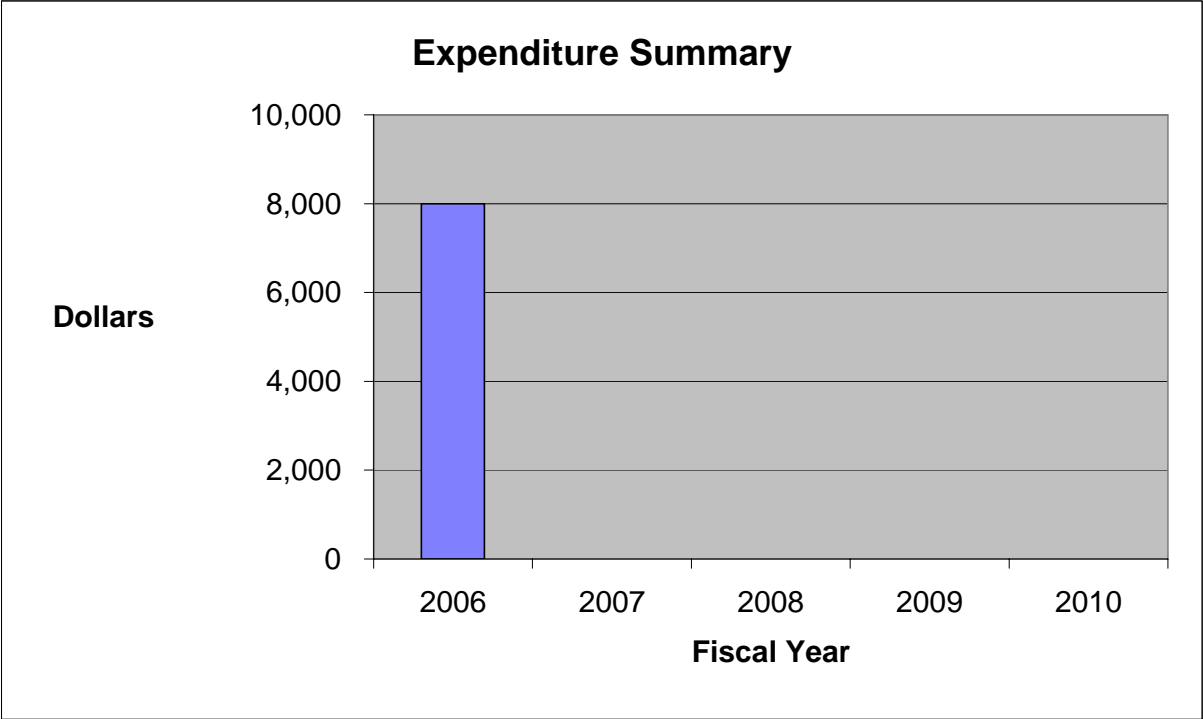
2006 & 2007 Commemorations

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 FY2007 through FY2009, funding for these events was provided from other resources.

| General Fund Expenditures | FY2006 Actual Expenditures | FY2007 Actual Expenditures | FY2008 Actual Expenditures | FY2009 Original Budget | FY2009 Estimated Budget | FY2010 Proposed Budget |
|---------------------------|---------------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|
| 90722 | 2006 & 2007 Commemorations | | | | | |
| Contributions | 8,000 | - | - | - | - | - |
| Activity Total | 8,000 | - | - | - | - | - |
| Percentage Change | 100.00% | -100.00% | 0.00% | 0.00% | N/A | 0.00% |



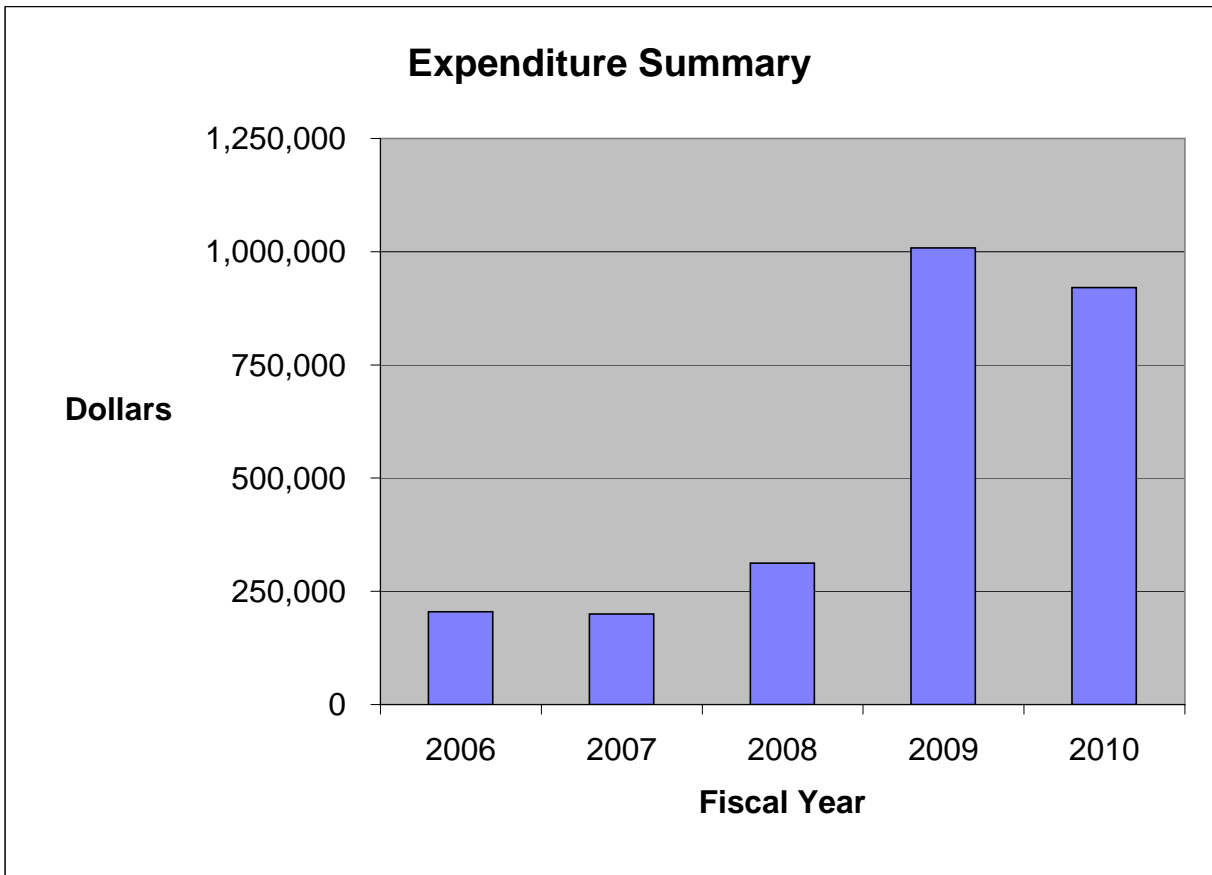
Non-Departmental

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 for FY2010:

- There is no market adjustment for County employees programmed. Other reductions are reflected in unemployment claims, employee assistance and the flexible spending programs, based on historic trends.

| General Fund Expenditures | FY2006 Actual Expenditures | FY2007 Actual Expenditures | FY2008 Actual Expenditures | FY2009 Original Budget | FY2009 Estimated Budget | FY2010 Proposed Budget |
|---------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|
| 90911 Non - Departmental | | | | | | |
| Personnel Services | 171,000 | 176,663 | 273,825 | 957,390 | 917,323 | 877,153 |
| Contractual Services | 150 | - | - | - | - | - |
| Other Charges | <u>33,609</u> | <u>23,471</u> | <u>38,326</u> | <u>51,200</u> | <u>51,200</u> | <u>43,750</u> |
| Activity Total | <u>204,759</u> | <u>200,134</u> | <u>312,151</u> | <u>1,008,590</u> | <u>968,523</u> | <u>920,903</u> |
| Percentage Change | 44.35% | -2.26% | 55.97% | 223.11% | N/A | -8.69% |



Capital Outlay & Fund Transfers

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

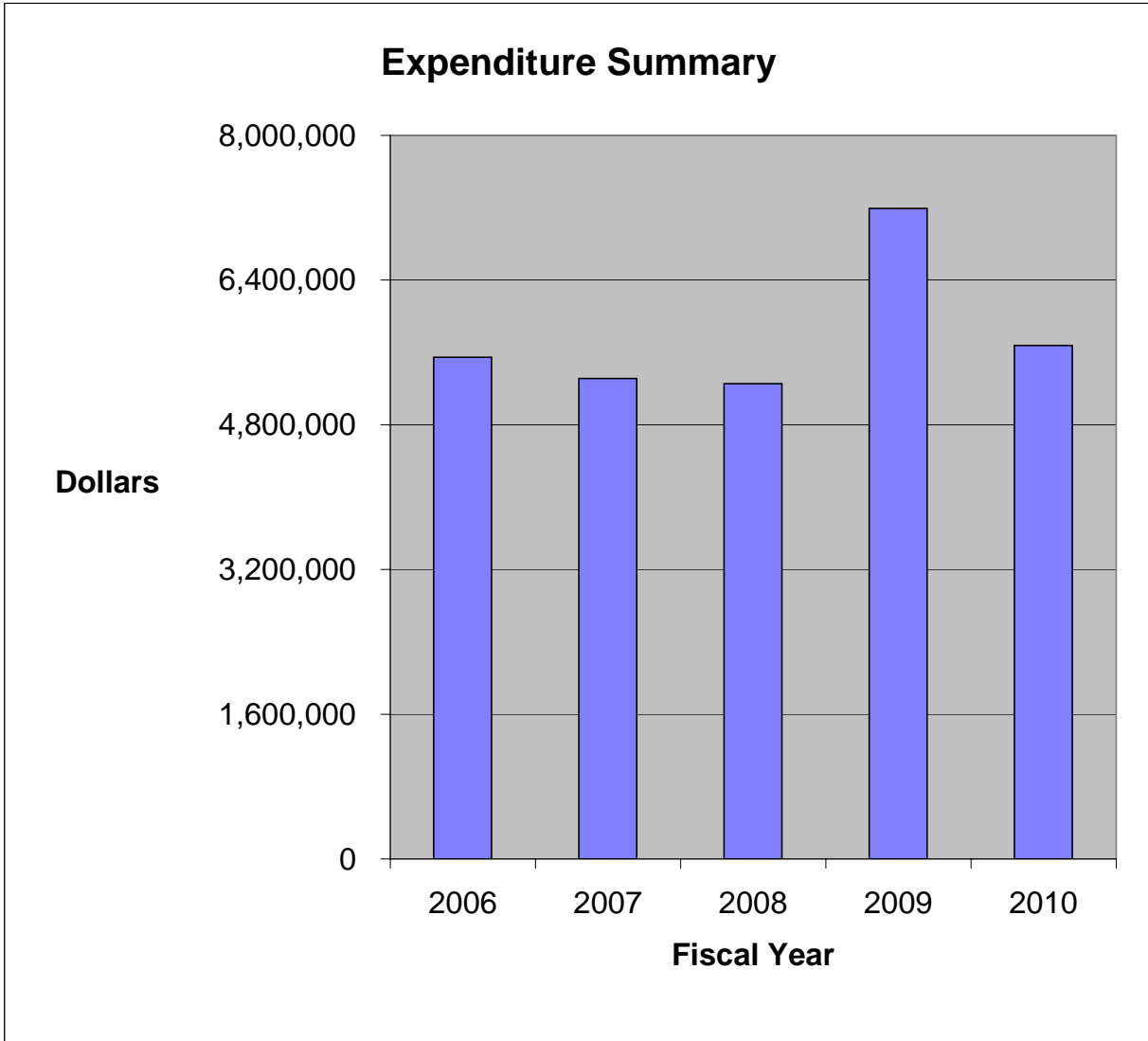
Capital Outlay Projects for FY2010:

- Engineering and Facility Maintenance
 - Roof Repair & Replacement
 - HVAC Replacement
 - Building Maintenance & Repair

Fund Transfers for FY2010:

- Water Utility Fund (Fund 24) - for water extension projects.
- Sewer Utility Fund (Fund 25) - for sewer extension projects.
- Stormwater Management Fund (Fund 26) - for drainage improvements.
- Children's Services (Fund 51) - local support for the Head Start and USDA programs.
- County Debt Service Fund (Fund 80) - for debt repayment on County capital projects.

| General Fund Expenditures | FY2006 Actual Expenditures | FY2007 Actual Expenditures | FY2008 Actual Expenditures | FY2009 Original Budget | FY2009 Estimated Budget | FY2010 Proposed Budget |
|--|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|
| 90912 Capital Outlay & Fund Transfers | | | | | | |
| Capital Outlay | 242,593 | 254,883 | 378,046 | 563,510 | 563,510 | 464,480 |
| Transfers to Other Funds | <u>5,304,905</u> | <u>5,058,157</u> | <u>4,876,811</u> | <u>6,627,616</u> | <u>6,627,616</u> | <u>5,211,329</u> |
| Activity Total | <u>5,547,498</u> | <u>5,313,040</u> | <u>5,254,857</u> | <u>7,191,126</u> | <u>7,191,126</u> | <u>5,675,809</u> |
| Percentage Change | 19.16% | -4.23% | -1.10% | 36.85% | N/A | -21.07% |



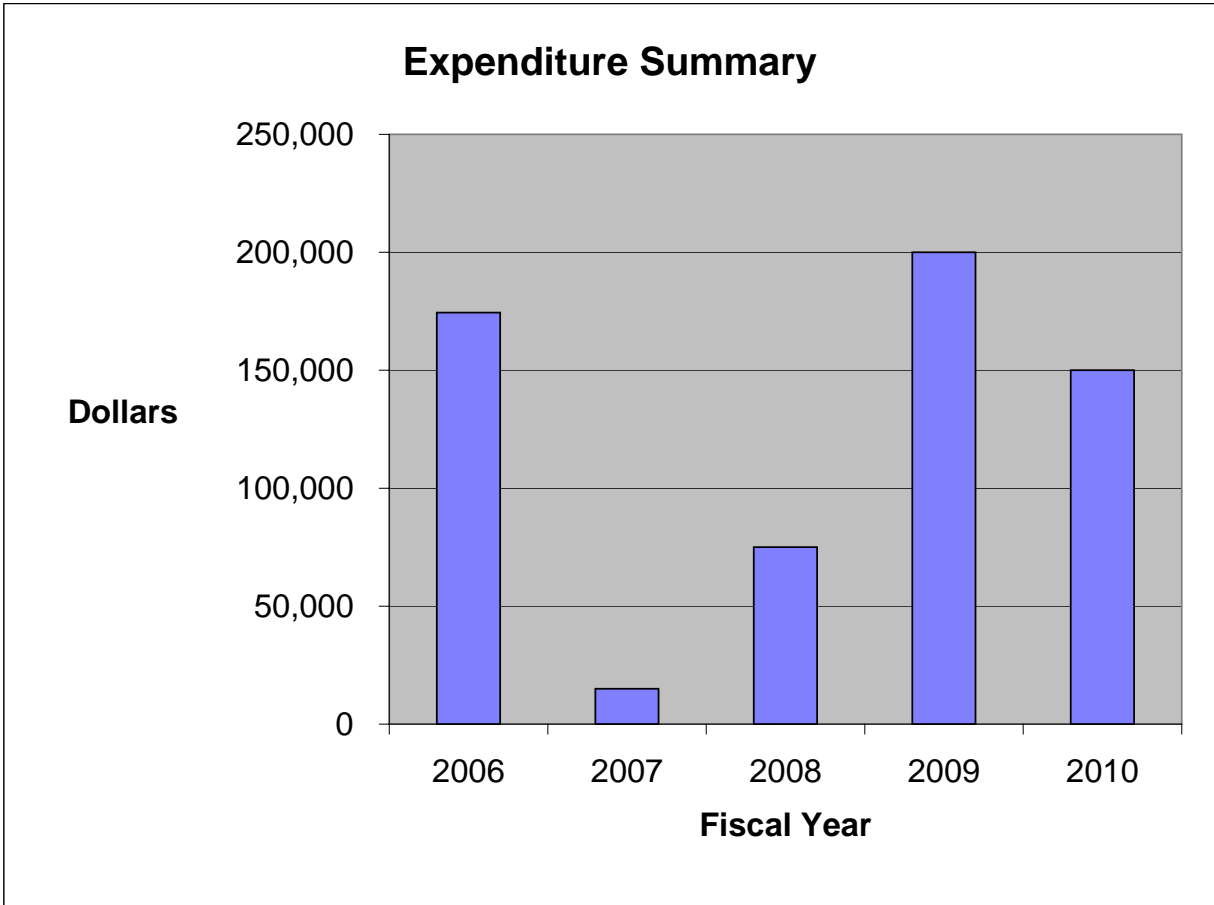
Appropriated Reserves

This activity is responsible for accounting for contingencies.

Budget Issues for FY2010:

- Funding reflects a \$50,000 reduction from the FY2009 level.

| General Fund Expenditures | FY2006 Actual Expenditures | FY2007 Actual Expenditures | FY2008 Actual Expenditures | FY2009 Original Budget | FY2009 Estimated Budget | FY2010 Proposed Budget |
|---|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|
| 90913 Appropriated Reserves | | | | | | |
| Appropriation Reserves | <u>174,448</u> | <u>15,000</u> | <u>75,000</u> | <u>200,000</u> | <u>200,000</u> | <u>150,000</u> |
| Activity Total | <u>174,448</u> | <u>15,000</u> | <u>75,000</u> | <u>200,000</u> | <u>200,000</u> | <u>150,000</u> |
| Percentage Change | 2.37% | -91.40% | 400.00% | 166.67% | N/A | -25.00% |



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.

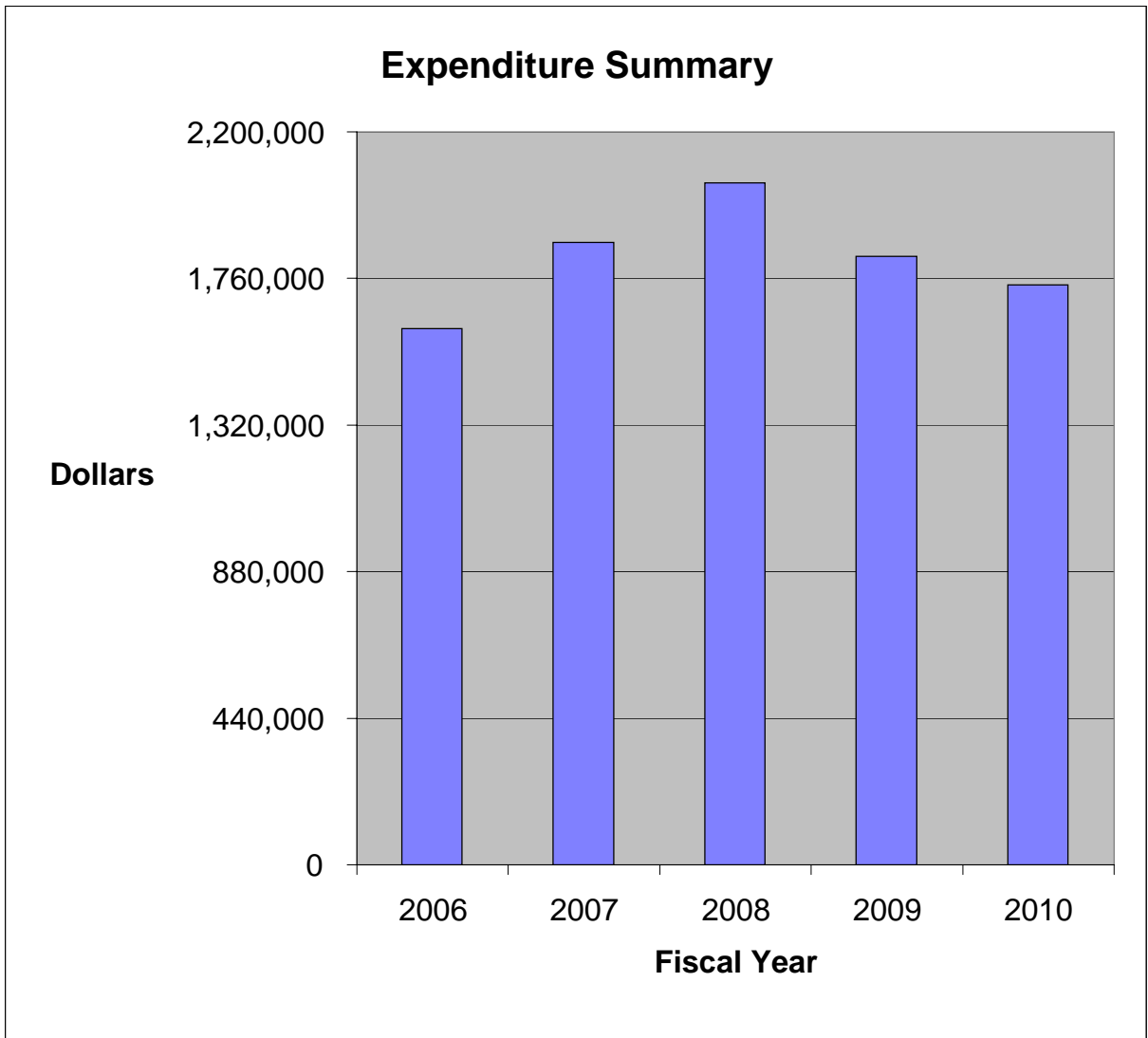
Implementation Strategies for FY2010:

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

Budget Issues:

- In FY2006 through FY2009, the transfer reflected an increase in anticipated lodging tax revenue.
- For FY2010, the transfer reflects a decrease in anticipated lodging tax revenue.

| General Fund Expenditures | FY2006 Actual Expenditures | FY2007 Actual Expenditures | FY2008 Actual Expenditures | FY2009 Original Budget | FY2009 Estimated Budget | FY2010 Proposed Budget |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|-------------------------------|------------------------------|
| 90915 | | | | | | |
| Tourism Promotion | | | | | | |
| Transfers to Other Funds | <u>1,609,827</u> | <u>1,867,969</u> | <u>2,046,623</u> | <u>1,826,629</u> | <u>1,826,629</u> | <u>1,740,000</u> |
| Activity Total | <u>1,609,827</u> | <u>1,867,969</u> | <u>2,046,623</u> | <u>1,826,629</u> | <u>1,826,629</u> | <u>1,740,000</u> |
| Percentage Change | 31.78% | 16.04% | 9.56% | -10.75% | N/A | -4.74% |



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