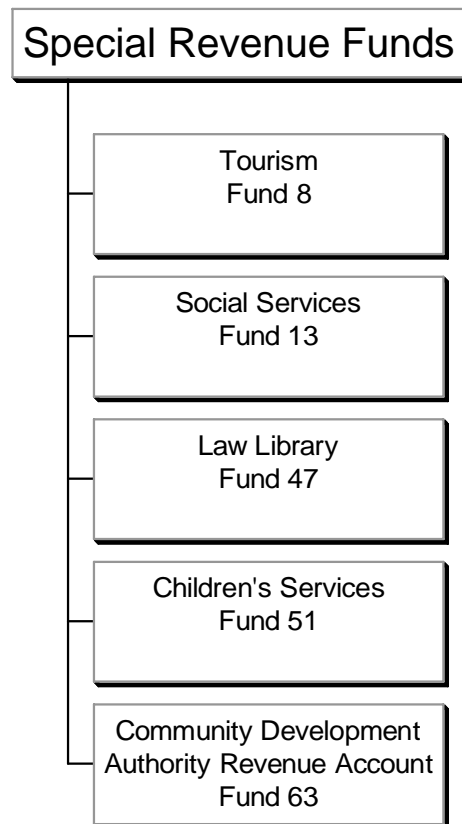


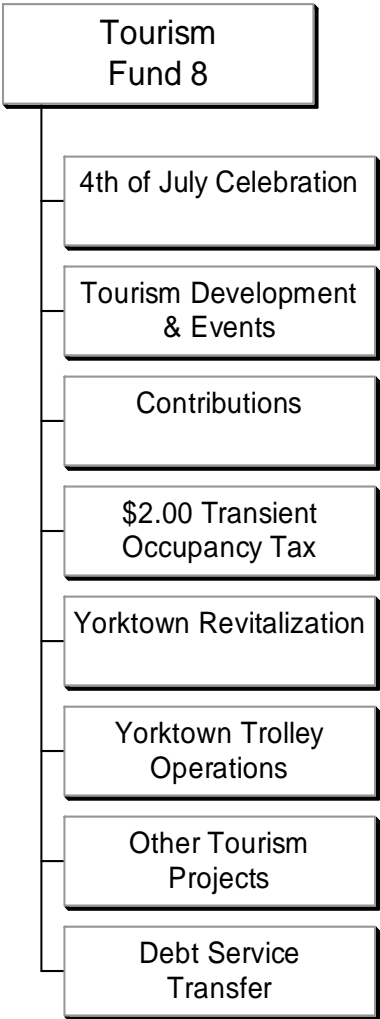
# Special Revenue Funds



## Special Revenue Funds

- **Tourism (Fund 8)** - accounts for the revenues and expenditures of the 3% lodging tax restricted by the State for tourism activities.
- **Social Services (Fund 13)** - accounts for the revenues and expenditures for the Social Services programs.
- **Law Library (Fund 47)** - accounts for the revenues and expenditures for the Law Library activities.
- **Children's Services (Fund 51)** - accounts for the revenues and expenditures of the Head Start and USDA programs.
- **Community Development Authority Revenue Account (Fund 63)** - accounts for the incremental tax revenues and transfers to the Marquis Community Development Authority's trustee.

# Tourism (Fund 8)



# Tourism Fund

This fund provides support for the following programs:

**4<sup>th</sup> of July Celebration:** Provides support for the 4<sup>th</sup> of July event in historic Yorktown.

**Tourism Development & Events:** Provides support for increased awareness of and visitation in historic Yorktown and York County by marketing the County as a destination and by working with public and private sectors to develop, manage, and implement programs and events.

**Contributions:** Programs supported in FY2010 include the following.

- Williamsburg Area Transport - funding provides support for the regional transit authority.
- Greater Williamsburg Chamber and Tourism Alliance - funding provides support for the Historic Triangle by encouraging the growth of existing businesses and promoting the area as a year-round travel destination.
- Yorktown Foundation Tall Ships - funding provides support for bringing Tall Ships to Yorktown.
- Celebrate Yorktown Committee Symphony - funding provides support to sponsor the Virginia Symphony concert at the end of the summer.
- Virginia Air and Space Center - funding provides for the next installment to support the capital campaign Space Bound.

**\$2.00 Transient Occupancy Tax:** Per Section 58.1-3823 of the Code of Virginia, the revenues collected from the additional tax shall be designated and expended solely for advertising the Historic Triangle area. This tax is passed on to the Williamsburg Area Destination Marketing Committee (WADMC).

**Yorktown Revitalization:** Accounts for the transfer to the Yorktown Capital Improvements Fund.

**Yorktown Trolley Operations:** Provides support for the operating costs of the two trolleys in historic Yorktown.

**Other Tourism Projects:** Provides support for the Sheriff patrol in historic Yorktown.

**Debt Service Transfer:** Accounts for the transfer to the County Debt Service Fund for Riverwalk Landing debt payments.

## **Budget Issues:**

- In FY2006, the funding for debt payments was transferred to the County Debt Service Fund and funding reflected an increase in the \$2.00 transient occupancy tax remitted to WADMC due to an increase in the \$2.00 tax revenue remitted to York County.
- In FY2007, funding reflected an overall increase due to the transfer of entertainment activities at Riverwalk Landing from the General Fund. In addition, an Event Planner was transferred from the Yorktown Operations Fund. A second trolley was added at the waterfront.
- In FY2008, funding reflected an increase for the Williamsburg Area Transport contribution, \$2.00 transient occupancy tax and continued support of tourism development within York County.
- In FY2009, funding reflected increases for the non-personnel support transferred from Tourism & Events in the General Fund. A Graphics Design Specialist was transferred from Tourism & Events. Also, increases were reflected for the \$2.00 transient occupancy tax remitted to WADMC; Sheriff patrol was increased as more events are held in historic Yorktown, for parking garage monitoring at Riverwalk Landing, and for trolley operations as a result of increasing costs for running two trolleys.
- For FY2010, funding reflects a decrease for the Chamber & Tourism Alliance, Yorktown Foundation Tall Ships, and Celebrate Yorktown Committee Symphony. Funding also reflects a decrease in the \$2.00 transient occupancy tax due to the projected reduction in the \$2.00 tax revenue. Reductions in funding are also due to no step or benefit increase in personnel. Further decreases are programmed in tourism activities, the rental of equipment for events and for the centralization of radio costs in the Radio Maintenance Division.

**TOURISM  
FUND 8  
FUND BALANCE SUMMARY FISCAL YEARS 2009 - 2010**

Beginning Fund Balance 7/1/2008		\$ 658,634
Projected FY2009 Revenues		
Local	1,185,400	
State and Federal	-	
Other financing sources	<u>1,826,629</u>	
Total		3,012,029
Projected FY2009 Expenditures		<u>3,670,663</u>
Net Change		<u>(658,634)</u>
Projected Fund Balance 6/30/2009		-
Projected FY2010 Revenues		
Local	1,124,900	
State and Federal	-	
Other financing sources	<u>1,740,000</u>	
Total		2,864,900
Projected FY2010 Expenditures		<u>2,864,900</u>
Net Change		<u>-</u>
Projected Fund Balance 6/30/2010		<u><u>\$ -</u></u>

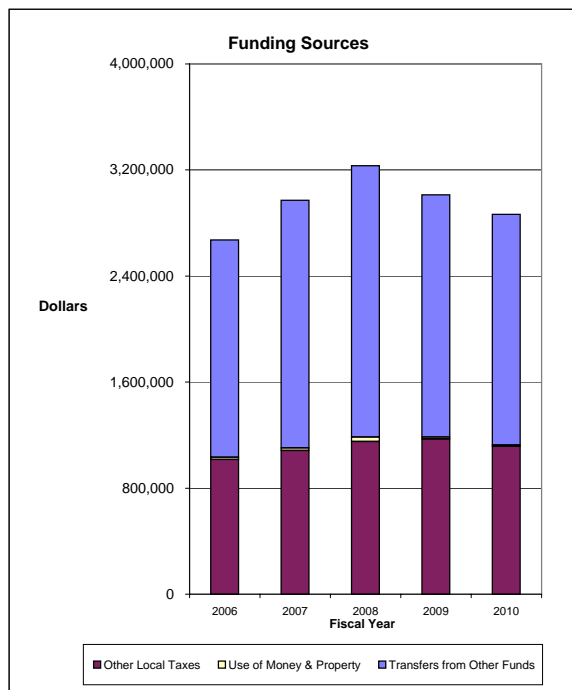
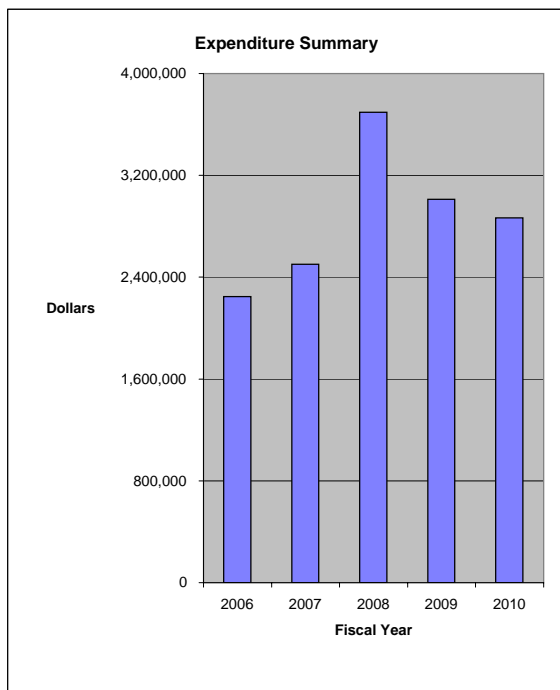
**TOURISM  
FUND 8**

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b>Expenditure by Activity</b>							
4th of July Celebration	42,510	71,743	85,037	89,600	129,277	72,720	-18.84%
Tourism Development & Events	-	112,096	123,846	303,806	305,306	285,685	-5.96%
Contributions	507,753	469,962	460,822	582,478	582,478	517,602	-11.14%
\$2.00 Transient Occ Tax	1,015,446	1,083,357	1,152,432	1,170,400	1,170,400	1,114,900	-4.74%
Yorktown Revitalization	100,000	100,000	1,134,082	100,000	687,457	100,000	0.00%
Yorktown Trolley Operations	35,883	75,414	87,919	107,323	107,323	115,643	7.75%
Other Tourism Projects	-	41,571	104,602	100,000	130,000	100,000	0.00%
Debt Service Transfer	547,063	547,571	547,952	558,422	558,422	558,350	-0.01%
<b>Total Expenditures</b>	<b>2,248,655</b>	<b>2,501,714</b>	<b>3,696,692</b>	<b>3,012,029</b>	<b>3,670,663</b>	<b>2,864,900</b>	<b>-4.88%</b>

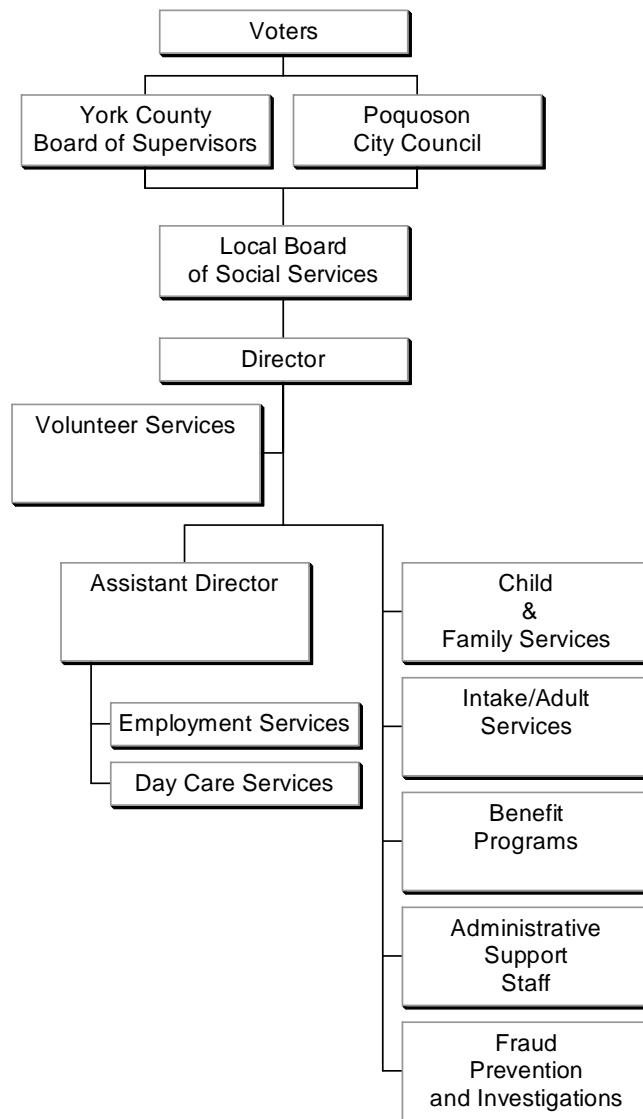
	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b>Expenditure by Category</b>							
Personnel Services	20,733	84,065	96,300	167,299	167,299	168,960	0.99%
Contractual Services	5,571	90,302	166,316	247,850	284,203	243,000	-1.96%
Internal Services	14,136	38,203	44,938	60,680	60,680	65,658	8.20%
Other Charges	357	60	793	25,850	26,050	19,160	-25.88%
Materials & Supplies	15,679	33,438	38,620	39,550	61,027	40,350	2.02%
Leases & Rentals	22,457	52,532	46,886	56,500	63,003	36,920	-34.65%
Capital Outlay	-	3,643	3,096	-	1,500	-	0.00%
Contingency	-	-	-	120,656	125,800	64,854	-46.25%
Grants, Donations & Cntrbtns	1,523,199	1,553,319	1,618,254	1,635,222	1,635,222	1,567,648	-4.13%
Chargeouts	(540)	(1,419)	(545)	-	-	-	0.00%
Transfers to Other Funds	647,063	647,571	1,682,034	658,422	1,245,879	658,350	-0.01%
<b>Total Expenditures</b>	<b>2,248,655</b>	<b>2,501,714</b>	<b>3,696,692</b>	<b>3,012,029</b>	<b>3,670,663</b>	<b>2,864,900</b>	<b>-4.88%</b>

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	% of Total FY2010 Funding Sources
<b>Funding Sources</b>							
Other Local Taxes	1,015,446	1,083,357	1,152,432	1,170,400	1,170,400	1,114,900	38.91%
Use of Money & Property	17,259	19,462	32,093	15,000	15,000	10,000	0.35%
Transfers from Other Funds	1,639,827	1,867,969	2,046,623	1,826,629	1,826,629	1,740,000	60.74%
<b>Total Funding Sources</b>	<b>2,672,532</b>	<b>2,970,788</b>	<b>3,231,148</b>	<b>3,012,029</b>	<b>3,012,029</b>	<b>2,864,900</b>	<b>100.00%</b>

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget
<b>FTE's</b>						
Professional/Technical	-	1.00	1.00	2.00	2.00	2.00
<b>Total</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



# Social Services (Fund 13)



## Social Services Fund

The Social Services Fund includes the following activities: Child and Adult Service Programs, Employment Services, Public Assistance, Comprehensive Services Act (CSA), and State & Local Hospitalization. Child and Adult Service Programs include foster care, child and adult protective services, guardianship, adoptions and court services. Employment services focus on promoting self-sufficiency, self-support, and self-esteem for those receiving public assistance. There is an array of financial assistance programs available to aid persons within the community who meet the eligibility criteria such as, Temporary Assistance to Needy Families, General Relief, Auxiliary Grants, Food Stamps, Medicaid, Child Day Care, Emergency Assistance, Home Based Care, etc. CSA requires local governments to provide certain residential or intensive in-home therapeutic services to troubled youth. The State and Local Hospitalization Program provides direct payments to hospitals for individuals who are unable to pay for required medical services.

### **Goals:**

- To enhance the competence of individuals dealing with personal challenges.
- To provide preventive foster care and child protective services.
- To protect vulnerable children and adults.
- To provide intake services, child and family services, adult services, employment services, volunteer services, court services, and day care services.
- To provide financial assistance to eligible citizens.
- To ensure, through a comprehensive fraud prevention and investigation program, that only persons eligible for assistance actually receive it.
- To provide services to assist at-risk children and youth.
- To improve the delivery of services by requiring interagency cooperation.

### **Implementation Strategies for FY2010:**

- Expect to receive approximately 350 child protective service complaints consisting of abuse and neglect of children based on current statistics.
- Expect to keep approximately 42 families intact through the provision of child protective ongoing services.
- Approximately 1,995 family units will receive intake services, which include crisis intervention, needs assessments, and assistance with emergency needs such as food and shelter.
- An increase in adult services is expected based on aging of the population and their need for services. Current caseloads total 307 elderly receiving either protection services or help with daily activities to keep them in their homes.
- The annualized estimate of population being served is over 20,000 units of service in York and Poquoson. This represents a significant percentage of the total population.

### **Budget Issues:**

- In FY2006, the budget included a 4% salary increase and a net increase in staff of 1.6 positions.
- In FY2007, the budget included a 5% salary increase and a net increase in staff of 3.1 positions. In addition, York County's estimated increase in its local match was due to anticipated increases in special needs adoption, child day care/at risk and CSA expenditures.
- In FY2008, the budget included a 5% salary increase and a net increase in staff of 1.9 positions. In addition, York County's estimated increase in its local match was due to anticipated increases in administration, child day care/at risk and CSA expenditures.
- In FY2009, the budget included a 4% salary increase and a net increase in staff of 3.75 positions. In addition, York County's estimated increase in its local match was due to anticipated increases in administration, child day care and CSA expenditures.
- For FY2010, the budget projects level funding for salaries and a reduction of staff of 3.5 positions.

**SOCIAL SERVICES  
FUND 13  
FUND BALANCE SUMMARY FISCAL YEARS 2009 - 2010**

Beginning Fund Balance 7/1/2008		\$ 178,236
Projected FY2009 Revenues		
Local	193,000	
State and Federal	4,460,154	
Other financing sources	<u>2,274,329</u>	
Total	6,927,483	
Projected FY2009 Expenditures	<u>6,927,483</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2009		178,236
Projected FY2010 Revenues		
Local	194,700	
State and Federal	4,353,550	
Other financing sources	<u>2,279,053</u>	
Total	6,827,303	
Projected FY2010 Expenditures	<u>6,827,303</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2010		<u>\$ 178,236</u>

**SOCIAL SERVICES  
FUND 13**

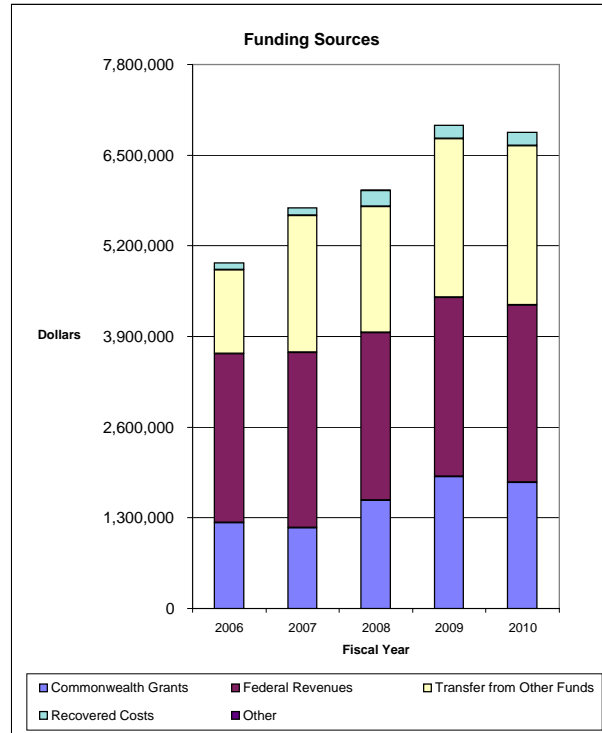
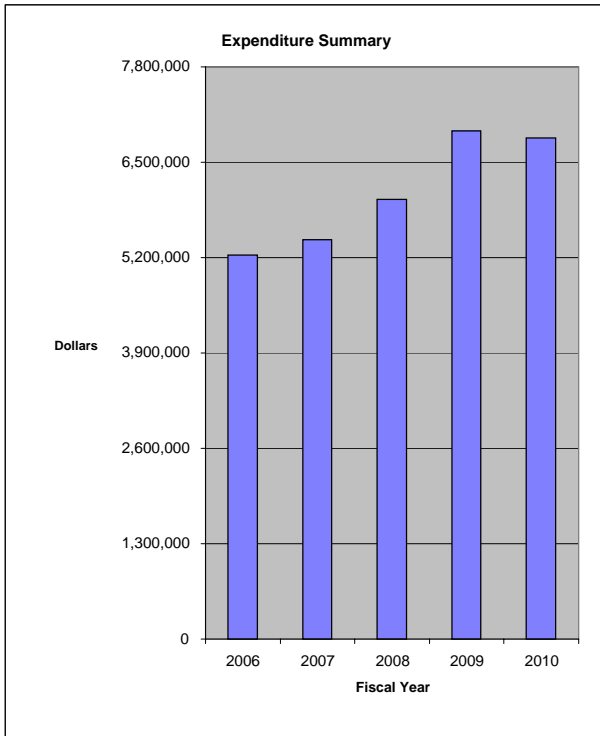
	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b>Expenditure by Activity</b>							
Social Services Administration	3,281,163	3,749,069	4,045,133	4,549,783	4,489,951	4,255,073	-6.48%
Public Assistance	1,277,884	1,116,903	1,125,072	1,520,800	1,520,800	1,570,670	3.28%
Comprehensive Services Act	665,124	570,872	819,377	843,900	903,732	988,560	17.14%
State & Local Hospital	9,915	11,063	8,151	13,000	13,000	13,000	0.00%
<b>Total Expenditures</b>	<b>5,234,086</b>	<b>5,447,907</b>	<b>5,997,733</b>	<b>6,927,483</b>	<b>6,927,483</b>	<b>6,827,303</b>	<b>-1.45%</b>

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b>Expenditure by Category</b>							
Personnel Services	3,000,648	3,429,171	3,660,973	4,180,395	4,180,395	3,937,558	-5.81%
Contractual Services	22,053	28,617	57,261	31,395	31,395	30,995	-1.27%
Internal Services	24,231	23,554	26,351	50,744	50,744	36,105	-28.85%
Other Charges	33,234	50,400	75,944	56,599	56,599	78,425	38.56%
Direct Payments & Contributions	1,949,696	1,694,927	1,947,926	2,373,800	2,373,800	2,508,670	5.68%
Materials & Supplies	31,093	42,377	49,166	45,550	45,550	55,550	21.95%
Leases & Rentals	169,432	175,841	177,556	182,000	182,000	175,000	-3.85%
Capital Outlay	3,699	3,020	2,556	7,000	7,000	5,000	-28.57%
<b>Total Expenditures</b>	<b>5,234,086</b>	<b>5,447,907</b>	<b>5,997,733</b>	<b>6,927,483</b>	<b>6,927,483</b>	<b>6,827,303</b>	<b>-1.45%</b>

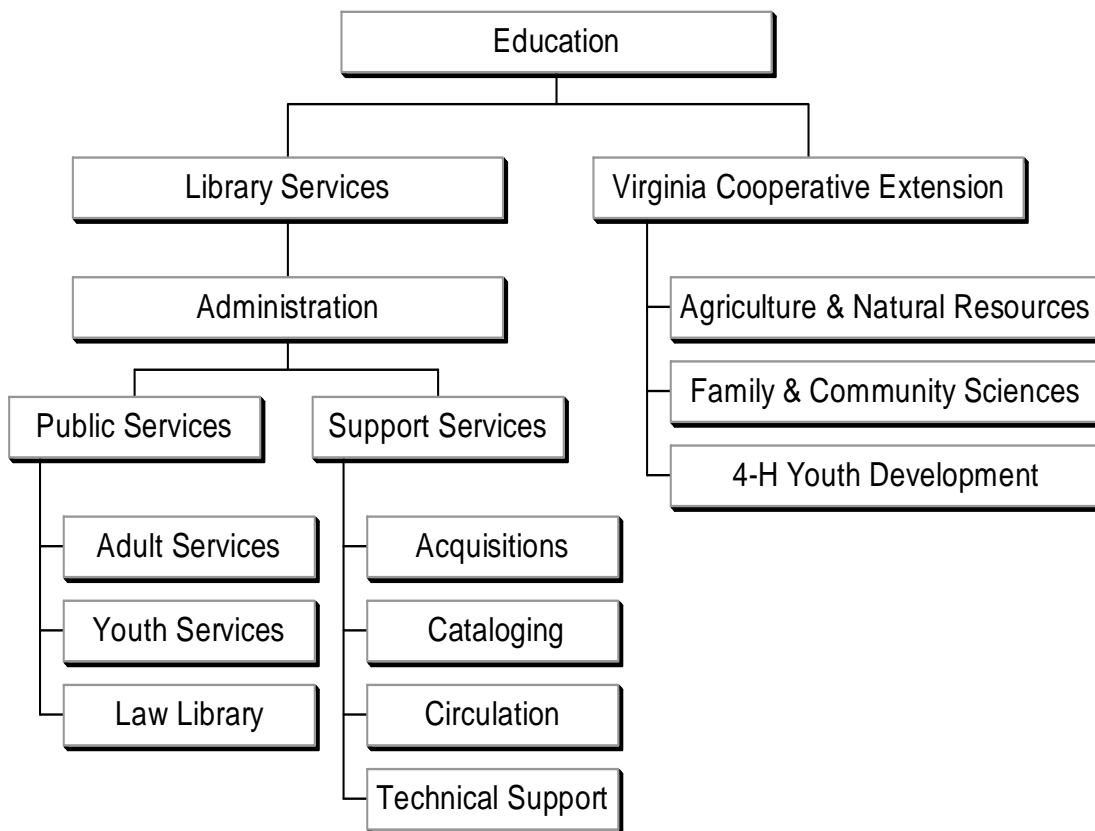
% of Total FY2010  
Funding Sources

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b>Funding Sources</b>							
Charges for Services	-	-	4,236	-	-	-	0.00%
Miscellaneous	4,399	340	868	-	-	-	0.00%
Recovered Costs	97,220	108,997	225,833	193,000	193,000	194,700	2.85%
State Aid & Grants	1,228,907	1,157,891	1,546,581	1,893,189	1,893,189	1,806,640	26.47%
Federal Aid & Grants	2,425,479	2,511,020	2,411,004	2,566,965	2,566,965	2,546,910	37.30%
Transfers from Other Funds	1,201,541	1,963,258	1,809,211	2,274,329	2,274,329	2,279,053	33.38%
<b>Total Funding Sources</b>	<b>4,957,546</b>	<b>5,741,506</b>	<b>5,997,733</b>	<b>6,927,483</b>	<b>6,927,483</b>	<b>6,827,303</b>	<b>100.00%</b>

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget
<b>FTE's</b>						
Management	9.40	8.40	8.40	9.00	9.00	10.00
Professional/Technical	32.70	36.30	36.70	39.85	40.35	36.85
Admin/Clerical	12.50	13.00	14.50	14.50	14.50	13.50
<b>Total</b>	<b>54.60</b>	<b>57.70</b>	<b>59.60</b>	<b>63.35</b>	<b>63.85</b>	<b>60.35</b>



# Law Library (Fund 47)



## Law Library Fund

- **Law Library (Fund 47)** - accounts for the revenues and expenditures for the Law Library activities.

**LAW LIBRARY  
FUND 47  
FUND BALANCE SUMMARY FISCAL YEARS 2009 - 2010**

Beginning Fund Balance 7/1/2008		\$ 7,004
Projected FY2009 Revenues		
Local	<u>7,900</u>	
Total	7,900	
Projected FY2009 Expenditures	<u>8,300</u>	
Net Change		<u>(400)</u>
Projected Fund Balance 6/30/2009		6,604
Projected FY2010 Revenues		
Local	<u>8,355</u>	
Total	8,355	
Projected FY2010 Expenditures	<u>8,355</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2010		<u>\$ 6,604</u>

**LAW LIBRARY  
FUND 47**

	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**

Law Library Operations	7,220	7,406	8,025	8,300	8,300	8,355	0.66%
<b>Total Expenditures</b>	<b>7,220</b>	<b>7,406</b>	<b>8,025</b>	<b>8,300</b>	<b>8,300</b>	<b>8,355</b>	<b>0.66%</b>

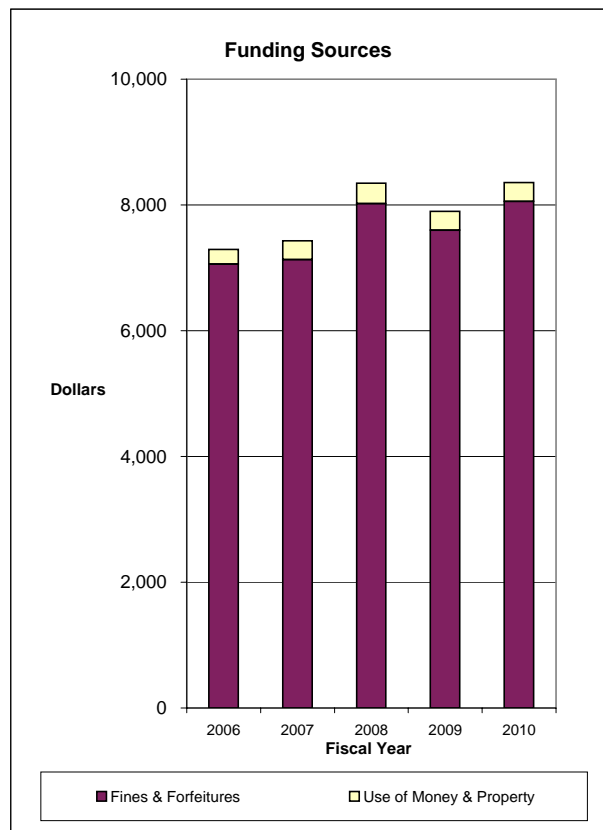
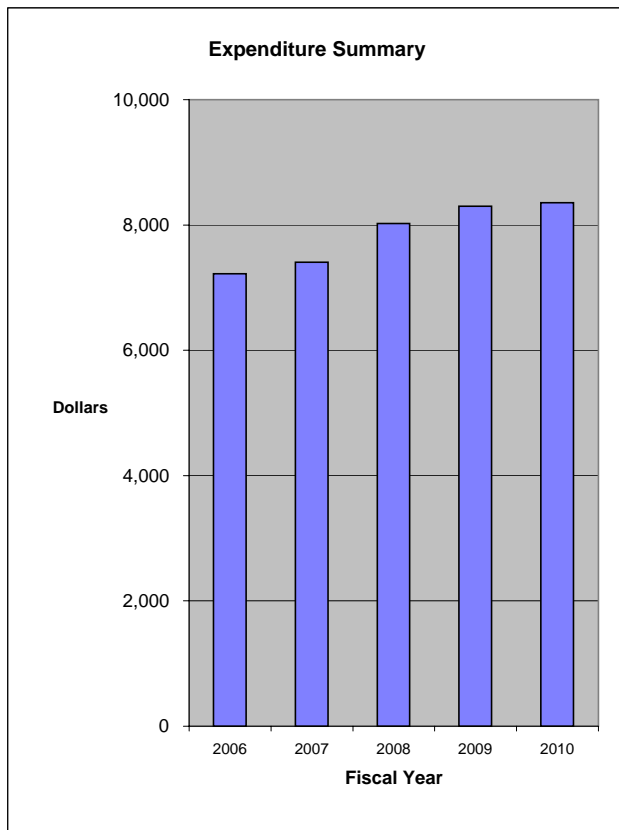
**Expenditure by Category**

Materials & Supplies	7,220	7,406	8,025	8,300	8,300	8,355	0.66%
<b>Total Expenditures</b>	<b>7,220</b>	<b>7,406</b>	<b>8,025</b>	<b>8,300</b>	<b>8,300</b>	<b>8,355</b>	<b>0.66%</b>

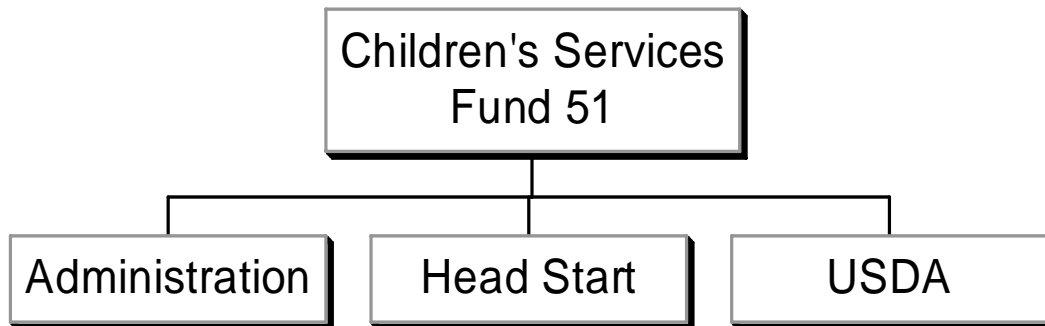
% of Total FY2010  
Funding Sources

**Funding Sources**

Fines & Forfeitures	7,060	7,129	8,020	7,600	7,600	8,055	96.41%
Use of Money & Property	231	299	328	300	300	300	3.59%
<b>Total Funding Sources</b>	<b>7,291</b>	<b>7,428</b>	<b>8,348</b>	<b>7,900</b>	<b>7,900</b>	<b>8,355</b>	<b>100.00%</b>



# Children's Services (Fund 51)



## Children's Services

### **Mission:**

To develop partnerships that promote quality opportunities for children's educational readiness, at all levels of ability, and to foster success for families and staff. This fund includes the following activities: Administration, Head Start and USDA (food service program).

### **Goals:**

- To increase the local (non-County) level of contribution of in-kind or real dollars for the purposes of providing additional services, enhancing quality and replacing equipment.
- To continue to serve as a resource (training, information) on early childhood development and best practices for the child care community.
- To assist families with self-sufficiency skills and with ensuring the health and safety of their family.

### **Implementation Strategies for FY2010:**

- Provide an early childhood developmental program utilizing the centered-based Creative Curriculum with comprehensive services that emphasizes a child's strength, interest and positively impacts children enrolled and their families.
- Continue marketing through programs, outreach to community and aggressively pursue additional funding and support.
- Support community initiatives and collaboration to increase quality of child care for all children.
- Provide support and education to parents and families.
- Continue to work with families and health care providers to develop families' healthy habits and implement nutrition and fitness programs for children.

### **Budget Issues:**

- In FY2006, increased funding was for the routine replacement of computers, a server and an upgrade to MS Office software. The "Head Start Plus" program was discontinued, which accounts for the decreases in various areas.
- In FY2009, funding reflected increases for fuel and bus usage, mileage reimbursement, and food & food service supplies.
- For FY2010, reductions in funding are due to no step or benefit increases in personnel and no computer replacements. Further decreases are programmed in vehicle maintenance. An increase in contractual services is to provide for mental health services and materials & supplies to support the replacement of child safety restraints on buses.

**CHILDREN'S SERVICES  
FUND 51  
FUND BALANCE SUMMARY FISCAL YEARS 2009 - 2010**

Beginning Fund Balance 7/1/2008		\$ 412,705
Projected FY2009 Revenues		
Local	22,080	
State and Federal	879,319	
Other financing sources	<u>458,330</u>	
Total	1,359,729	
Projected FY2009 Expenditures	<u>1,368,996</u>	
Net Change		<u>(9,267)</u>
Projected Fund Balance 6/30/2009		403,438
Projected FY2010 Revenues		
Local	22,400	
State and Federal	890,319	
Other financing sources	<u>350,036</u>	
Total	1,262,755	
Projected FY2010 Expenditures	<u>1,262,755</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2010		<u>\$ 403,438</u>

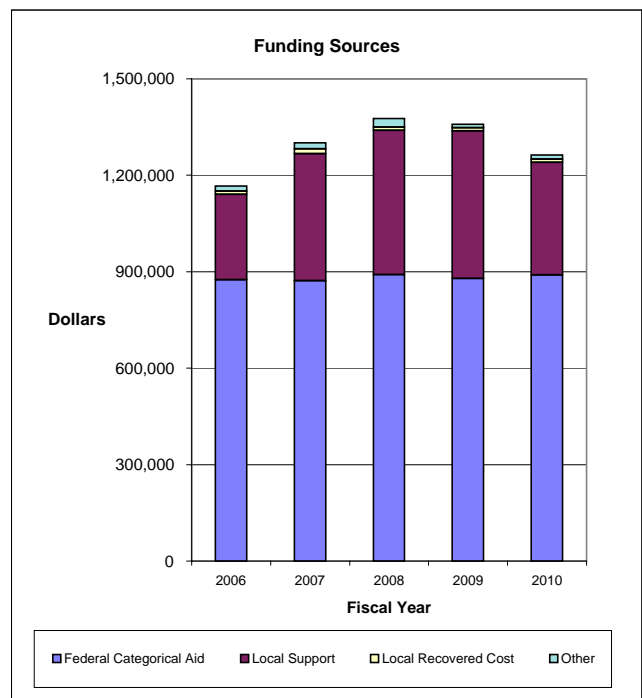
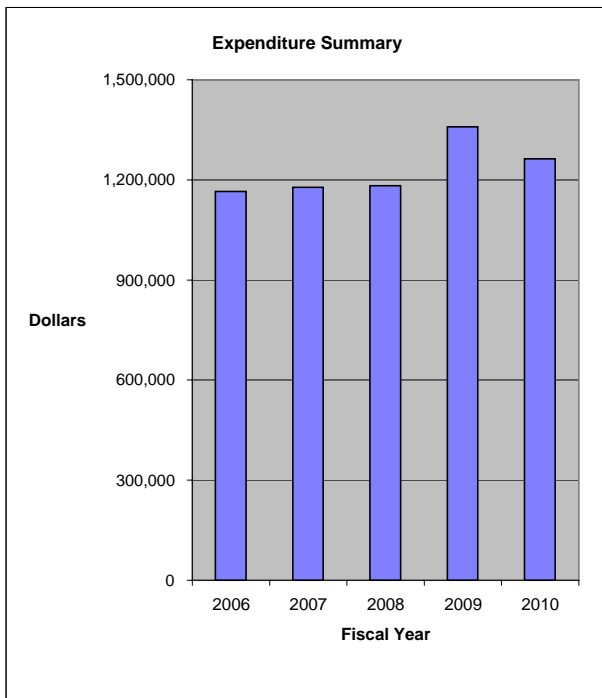
**CHILDREN'S SERVICES  
FUND 51**

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b>Expenditure by Activity</b>							
Children Services Administration	98,444	67,401	87,291	94,230	96,225	84,929	-9.87%
Head Start	971,803	1,011,477	1,008,494	1,165,831	1,166,630	1,094,079	-6.15%
Fund Raisers	3,466	2,090	-	-	7,653	-	0.00%
USDA Food Service	91,796	96,486	86,602	98,488	98,488	83,747	-14.97%
<b>Total Expenditures</b>	<b>1,165,509</b>	<b>1,177,454</b>	<b>1,182,387</b>	<b>1,358,549</b>	<b>1,368,996</b>	<b>1,262,755</b>	<b>-7.05%</b>

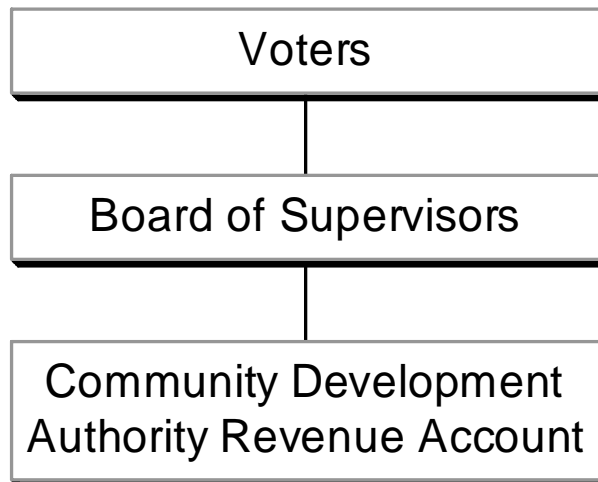
	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b>Expenditure by Category</b>							
Personnel Services	968,374	999,174	991,591	1,171,903	1,171,903	1,031,875	-11.95%
Contractual Services	47,177	40,291	41,275	44,080	44,080	60,920	38.20%
Internal Services	34,387	34,075	40,279	50,200	50,200	46,700	-6.97%
Other Charges	31,737	36,063	41,214	40,555	40,555	47,925	18.17%
Materials & Supplies	53,009	44,520	49,307	43,711	44,510	75,335	72.35%
Capital Outlay	23,328	18,565	17,928	8,100	8,100	-	-100.00%
Grants, Donations & Cntrbtns	7,497	4,766	793	-	9,648	-	0.00%
<b>Total Expenditures</b>	<b>1,165,509</b>	<b>1,177,454</b>	<b>1,182,387</b>	<b>1,358,549</b>	<b>1,368,996</b>	<b>1,262,755</b>	<b>-7.05%</b>

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	% of Total FY2010 Funding Sources
<b>Funding Sources</b>							
Use of Money & Property	8,381	16,524	23,304	8,000	8,000	10,000	0.78%
Fiscal Agent Fees & Admin	1,800	1,800	2,121	2,000	2,000	2,000	0.16%
Miscellaneous	5,620	1,062	1,313	700	1,880	200	0.02%
Recovered Costs	10,087	15,082	10,035	10,200	10,200	10,200	0.81%
Federal Aid & Grants	875,029	872,318	890,679	879,319	879,319	890,319	70.51%
Transfers from Other Funds	265,365	394,548	448,958	458,330	458,330	350,036	27.72%
<b>Total Funding Sources</b>	<b>1,166,282</b>	<b>1,301,334</b>	<b>1,376,410</b>	<b>1,358,549</b>	<b>1,359,729</b>	<b>1,262,755</b>	<b>100.00%</b>

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget
<b>FTE's</b>						
Management	1.00	1.00	1.00	1.00	1.00	1.00
Professional/Technical	12.20	12.20	12.10	12.10	11.60	11.60
Admin/Clerical	3.00	3.00	3.00	3.00	3.00	3.00
Instructional Aide	5.40	5.40	5.40	5.40	5.40	5.40
Trades & Crafts	2.00	2.00	1.60	1.60	1.60	1.60
<b>Total</b>	<b>23.60</b>	<b>23.60</b>	<b>23.10</b>	<b>23.10</b>	<b>22.60</b>	<b>22.60</b>



# Community Development Authority Revenue Account (Fund 63)



## Community Development Authority Revenue Account

The Marquis Community Development Authority (the "Authority") was created pursuant to the Virginia Water and Waste Authorities Act (the "Act"), beginning with 15.2-5100 *et. seq.* of the Code of Virginia, 1950, by an ordinance adopted by York County's Board of Supervisors on December 19, 2006 as a Community Development Authority to promote and further the purposes of the Act.

The Marquis Development Authority District (the "District") consists of a land area of approximately 222.85 acres in York County, Virginia just outside of the City of Williamsburg, Virginia. The Act provides that the Authority may issue bonds to finance infrastructure improvements located within or benefiting the District and the Board of Supervisors, at the request of the Authority, may levy and collect special assessments within the District and appropriate such sums to the Authority for use in paying the administrative expenses and debt service requirement in connection with any such bonds. On November 28, 2007, the Authority issued \$32,860,000 Revenue Bonds, Series 2007. The principal of and the interest on the 2007 bonds will not be deemed to constitute a pledge of the faith and credit of York County and therefore the faith and credit of York County have not been pledged to the payment of the principal of or interest on the 2007 bonds. The issuance of the 2007 bonds does not directly, indirectly or contingently obligate York County to levy any taxes or to make any appropriation for their payment except from the revenues and receipts pledged therefore. Pursuant to the Act, York County is expressly precluded from paying the principal of or interest on the 2007 bonds except from the special assessments and the incremental tax revenues.

The Authority will cause incremental tax revenues and special assessment revenues to be collected and deposited in the Revenue Fund in accordance with the Indenture and a Memorandum of Understanding with York County and will collect and immediately deposit in the Revenue Fund such other monies as the Authority may determine. On the business day preceding each interest payment date, the Trustee (Wells Fargo Bank) will transfer from the Revenue Fund an amount necessary to pay administrative expenses, interest and principal due, and to the Revenue Stabilization Fund 50% of the amount if any, constituting a surplus until reaching a maximum reserve of \$1,200,000.

This fund provides for a separate account into which the County will deposit incremental tax revenues generated by the Marquis Lifestyle Center. The County will then disburse those funds to the Trustee on behalf of the Authority, an amount equal to the principal of and interest on the bonds coming due, plus any administrative expenses as requested by the Authority.

### **Budget Issues:**

- In FY2009, funding reflected the anticipated incremental tax revenues and transfer to the Trustee for the Revenue Stabilization Fund. A transfer is programmed to the County for services provided to the facilities in the project area and for any excess over the required reserve. There was no debt service requirement this year.
- For FY2010, funding reflects the anticipated incremental tax revenues and transfer to the Trustee for the debt service payment. Transfers to the County for services provided to the facilities in the project area and for the base real estate portion of taxes are also programmed.

**COMMUNITY DEVELOPMENT AUTHORITY REVENUE ACCOUNT  
FUND 63  
FUND BALANCE SUMMARY FISCAL YEARS 2009 - 2010**

Beginning Fund Balance 7/1/2008		\$ -
Projected FY2009 Revenues		
Local	<u>2,805,400</u>	
Total	2,805,400	
Projected FY2009 Expenditures	<u>2,805,400</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2009		-
Projected FY2010 Revenues		
Local	<u>2,050,000</u>	
Total	2,050,000	
Projected FY2010 Expenditures	<u>2,197,686</u>	
Net Change		<u>(147,686)</u>
Projected Fund Balance 6/30/2010		<u>\$ (147,686)</u>

**COMMUNITY DEVELOPMENT AUTHORITY REVENUE ACCOUNT  
FUND 63**

	FY2006 Actual Expenditures	FY2007 Actual Expenditures	FY2008 Actual Expenditures	FY2009 Original Budget	FY2009 Estimated Budget	FY2010 Proposed Budget	%Change Original 2009/ Proposed 2010
<b><u>Expenditure by Activity</u></b>							
CDA Activity	-	-	378,538	2,805,400	2,805,400	2,197,686	-21.66%
Total Expenditures	-	-	378,538	2,805,400	2,805,400	2,197,686	-21.66%
<b><u>Expenditure by Category</u></b>							
Payments to Trustee	-	-	22,853	1,200,000	1,200,000	1,797,686	49.81%
Transfers to Other Funds	-	-	355,685	1,605,400	1,605,400	400,000	-75.08%
Total Expenditures	-	-	378,538	2,805,400	2,805,400	2,197,686	-21.66%
						<b>% of Total FY2010 Funding Sources</b>	
<b><u>Funding Sources</u></b>							
General Property Taxes	-	-	106,794	609,200	609,200	650,000	31.71%
Other Local Taxes	-	-	269,036	2,196,200	2,196,200	1,400,000	68.29%
Use of Money & Property	-	-	2,708	-	-	-	0.00%
Total Funding Sources	-	-	378,538	2,805,400	2,805,400	2,050,000	100.00%

