

**Summary of Funding Sources By Fund
Fiscal Year 2008 Budget**

General Fund

Revenue:			
Local	\$ 103,860,873		
State and Federal	13,497,444		
Other	<u>1,528,388</u>	\$ 118,886,705	
Estimated Fund Balance - FY2007		<u>18,334,710</u>	\$ 137,221,415

Special Revenue Funds

Revenue:			
Local	139,694		
State and Federal	<u>5,129,704</u>	5,269,398	
Estimated Fund Balance - FY2007		<u>(31,930)</u>	5,237,468

Debt Service Funds

Revenue - Other		20,000,000	
Estimated Fund Balance - FY2007		<u>-</u>	20,000,000

Capital Project Funds

Local	230,000		
State and Federal	-		
Other	<u>-</u>	230,000	
Estimated Fund Balance - FY2007		<u>(15,692,642)</u>	(15,462,642)

Other Funds

Revenue - Local		1,090,000	
Estimated Fund Balance - FY2007		<u>7,339,840</u>	8,429,840

Internal Service Fund

Revenue:			
Local	3,390,000		
Other	<u>50,000</u>	3,440,000	
Estimated Fund Balance - FY2007		<u>3,002,963</u>	6,442,963

Enterprise Funds

Revenue - Local		12,923,501	
Estimated Fund Balance - FY2007		<u>83,118,429</u>	96,041,930

School Funds

Revenue:			
Local	-		
State and Federal	73,079,679		
Other	<u>6,061,353</u>	79,141,032	
Estimated Fund Balance - FY2007		<u>(836,395)</u>	<u>78,304,637</u>

Total All Funding Sources

336,215,611

Estimated Fund Balance - FY2008

General Fund	(18,334,710)	
Special Revenue Funds	33,235	
Debt Service Funds	-	
Capital Project Funds	6,080,189	
Other Funds	(7,158,673)	
Internal Service Fund	(2,597,667)	
Enterprise Funds	(83,624,998)	
School Funds	<u>811,395</u>	<u>(104,791,229)</u>

Total Revenues and Fund Balances - FY2008

\$ 231,424,382

**Summary of Expenditures/Expenses By Fund
Fiscal Year 2008 Budget**

General Fund

Total Expenditures	\$ 118,886,705	
Interfund Transfers:		
Special Revenue Funds	\$ (2,204,168)	
Debt Service Funds	(8,615,351)	
Capital Project Funds	(1,213,524)	
Other Funds	(1,868,919)	
Enterprise Funds	(3,173,265)	
School Funds	<u>(42,298,677)</u>	<u>(59,373,904)</u>
Total Expenditures Less Interfund Transfers		\$ 59,512,801

Special Revenue Funds

Total Expenditures	7,474,871	
Interfund Transfers - Other Funds	<u>(1,680)</u>	
Total Expenditures Less Interfund Transfers		7,473,191

Debt Service Funds

Total Expenditures	29,703,662	
Interfund Transfers - Capital Project Funds	<u>(20,000,000)</u>	
Total Expenditures Less Interfund Transfers		9,703,662

Capital Project Funds

Total Expenditures	12,131,071	
Interfund Transfers - Debt Service, Capital Project and School Funds	<u>(795,000)</u>	
Total Expenditures Less Interfund Transfers		11,336,071

Other Funds

Total Expenditures	3,182,086	
Interfund Transfers - Debt Service and Capital Funds	<u>(650,000)</u>	
Total Expenditures Less Interfund Transfers		2,532,086

Internal Service Fund

Total Expenses	3,845,296	
Interfund Transfers - Other Funds	<u>(5,180)</u>	
Total Expenses Less Interfund Transfers		3,840,116

Enterprise Funds

Total Expenses	15,590,197	
Interfund Transfers - Other Funds	<u>(35,140)</u>	
Total Expenses Less Interfund Transfers		15,555,057

School Funds

Total Expenditures	121,989,709	
Interfund Transfers - Debt Service Funds	<u>(518,311)</u>	
Total Expenditures Less Interfund Transfers		<u>121,471,398</u>

Total Expenditures/Expenses - FY2008 \$ 231,424,382

**Summary of Funding Sources By Type
Fiscal Year 2008**

Description	FY2004 Actual Revenues	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Original Revenues	FY2007 Estimated Revenues	FY2008 Adopted Revenues
Property Taxes	52,871,948	57,648,258	\$ 62,683,368	\$ 66,937,576	\$ 66,937,576	\$ 71,462,200
Other Local Taxes	20,306,784	23,388,472	26,790,657	26,899,646	26,899,646	29,363,442
Permits, Fees and Regulatory Licenses	702,955	1,001,133	977,549	814,265	814,265	834,211
Fines and Forfeitures	286,847	310,574	334,806	324,855	324,855	328,900
Use of Money and Property	928,360	1,722,037	2,835,760	1,431,600	1,432,112	1,859,850
Charges for Services	13,267,421	13,409,329	14,706,463	15,386,661	15,813,661	16,311,520
Fiscal Agent Fees & Administration	148,510	149,634	150,649	147,004	147,004	147,004
Miscellaneous	2,662,324	1,866,914	2,191,595	1,347,333	1,383,131	1,483,853
Recovered Costs	272,135	351,654	486,531	348,798	348,798	410,940
State	58,414,304	64,793,766	69,786,356	77,520,004	78,826,819	77,677,078
Federal	22,210,745	18,523,089	18,477,816	14,683,180	15,101,473	14,029,749
Other Sources	100,438,096	59,425,971	99,036,319	97,773,066	100,558,203	108,451,104
Total	272,510,429	242,590,831	298,457,869	303,613,988	308,587,543	322,359,851
Transfers	(76,245,796)	(54,286,349)	(74,036,361)	(73,778,362)	(69,442,090)	(81,379,215)
Total - Net	196,264,633	188,304,482	224,421,508	229,835,626	239,145,453	240,980,636
Projected Fund Balance, beginning				127,672,569	127,672,569	95,234,975
Projected Fund Balance, ending				(125,899,784)	(95,234,975)	(104,791,229)
				\$ 231,608,411	\$ 271,583,047	\$ 231,424,382

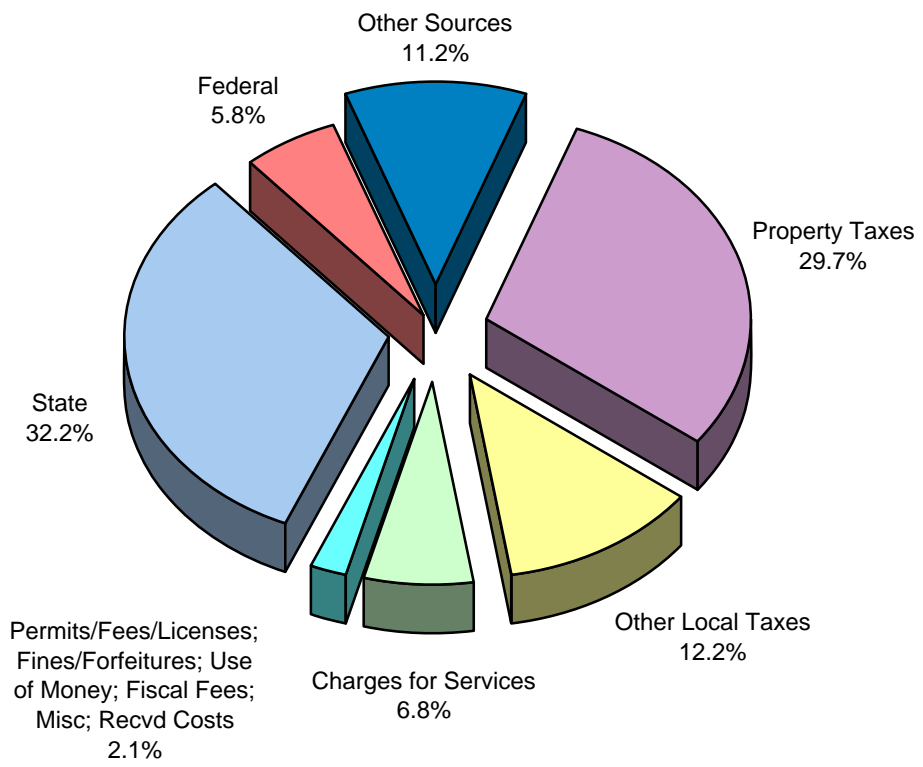
**Summary of Expenditures/Expenses by Function
Fiscal Year 2008**

Description	FY2004 Actual Expenditures/ Expenses	FY2005 Actual Expenditures/ Expenses	FY2006 Actual Expenditures/ Expenses	FY2007 Original Expenditures/ Expenses	FY2007 Estimated Expenditures/ Expenses	FY2008 Adopted Expenditures/ Expenses
General Administration	\$ 1,512,404	\$ 1,656,619	\$ 1,687,045	\$ 1,990,592	\$ 2,005,542	\$ 2,061,412
Judicial Services	1,918,260	2,113,355	2,216,247	2,519,705	2,549,013	2,690,323
Public Safety	18,051,640	20,207,955	21,998,155	24,208,479	24,283,795	26,149,981
Environmental & Development Services	3,950,084	3,753,401	4,131,418	4,429,812	4,452,309	4,786,714
Finance & Planning	5,893,774	6,503,631	6,840,198	8,104,912	8,104,912	8,630,973
Education & Educational Services	39,259,847	42,542,810	45,529,358	49,147,995	49,198,940	52,146,792
Human Services	2,222,639	2,382,918	2,392,749	2,773,918	2,773,918	3,192,629
General Services	4,863,952	5,341,710	5,713,005	6,518,792	6,520,254	6,884,388
Community Services	2,302,164	2,488,142	3,286,222	3,136,309	3,143,494	3,275,511
Capital Outlay	5,358,993	4,655,327	5,547,498	5,711,723	5,570,451	6,109,698
Non-Departmental	1,842,738	2,069,206	2,590,058	2,577,217	2,682,044	2,958,284
Social Services	4,592,779	5,196,674	5,234,086	5,791,143	5,791,143	6,121,410
Law Library	6,526	7,859	7,220	10,000	10,000	7,955
Children's Services	1,179,843	1,240,487	1,165,509	1,294,696	1,317,552	1,345,506
Public Safety Debt Service Fund	18,289,440	981,767	1,821,012	1,716,690	1,716,690	1,774,132
School Debt Service Fund	9,602,228	5,799,431	21,477,280	18,063,567	18,063,567	7,475,663
Public Facilities Debt Service Fund	3,986,816	437,216	442,166	5,256,292	456,292	20,453,867
Stormwater Management Fund	441,062	783,786	595,874	4,723,656	5,618,954	2,859,626
Yorktown Capital Improvements Fund	4,969,740	15,375,566	3,803,832	-	447,021	-
County Capital Fund	9,790,839	9,209,929	2,165,495	6,647,369	20,968,261	9,271,445
Workers' Compensation Fund	264,787	258,274	193,978	478,000	478,000	520,000
Tourism Fund	2,350,214	1,685,751	2,248,655	2,370,990	2,499,717	2,662,086
Revenue Stabilization Reserve Fund	-	-	1,000,000	-	-	-
Vehicle Maintenance Fund	2,203,956	2,525,935	3,058,550	3,757,787	4,284,496	3,845,296
Solid Waste Management Fund	13,070,207	4,380,910	3,885,521	4,217,616	4,217,677	4,567,530
Water Utility Fund	430,429	407,470	463,730	495,057	495,057	507,085
Sewer Utility Fund	6,447,646	6,342,549	8,094,384	5,765,578	6,428,733	6,733,516
Water and Sewer Extension Fund	2,964,428	3,598,173	7,312,674	6,826,728	21,447,293	3,782,066
School Operating Fund	85,665,954	96,129,474	104,124,671	115,102,150	115,490,150	116,630,009
School Construction Fund	8,138,698	3,116,249	14,684,782	11,750,000	20,009,862	5,359,700
Total	261,572,087	251,192,574	283,711,372	305,386,773	341,025,137	312,803,597
Transfers	(76,245,796)	(54,286,349)	(74,036,361)	(73,778,362)	(69,442,090)	(81,379,215)
Total - Net	\$ 185,326,291	\$ 196,906,225	\$ 209,675,011	\$ 231,608,411	\$ 271,583,047	\$ 231,424,382

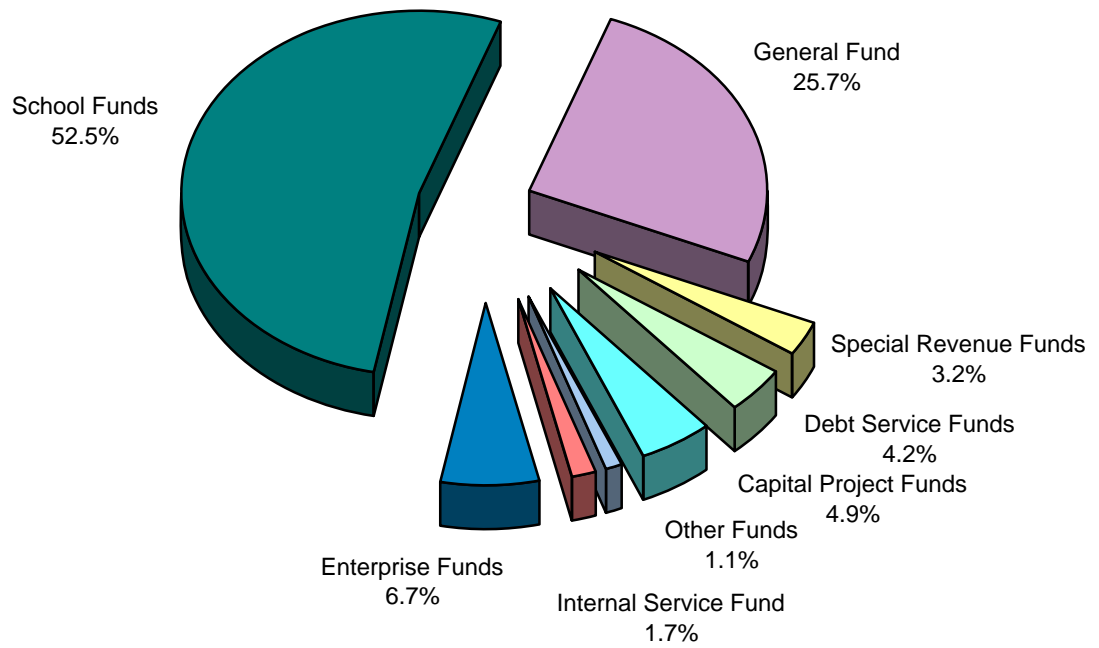
**Summary of Expenditures/Expenses by Type
Fiscal Year 2008**

Description	FY2004 Actual Expenditures/ Expenses	FY2005 Actual Expenditures/ Expenses	FY2006 Actual Expenditures/ Expenses	FY2007 Original Expenditures/ Expenses	FY2007 Estimated Expenditures/ Expenses	FY2008 Adopted Expenditures/ Expenses
Personnel Services	\$ 105,122,514	\$ 114,683,541	\$ 125,464,736	\$ 142,238,138	\$ 142,085,962	\$ 146,024,564
Contractual Services	10,307,854	11,495,960	11,359,392	13,764,665	13,890,048	14,805,136
Internal Services	2,186,562	2,399,339	2,735,801	3,419,425	3,419,425	3,735,017
Other Charges	9,785,785	10,703,179	10,346,300	11,322,704	13,809,486	11,978,993
Materials & Supplies	5,660,459	6,431,405	7,400,586	7,800,342	7,894,378	7,972,772
Leases & Rentals	392,204	444,065	411,988	546,615	570,692	579,947
Capital Outlay	39,111,754	35,840,559	35,941,415	35,976,266	73,014,804	28,588,963
Grants	428,601	750,831	1,028,159	221,445	306,095	230,451
Donations/Contributions	4,594,469	5,970,479	6,591,181	6,938,767	7,198,625	7,198,896
Chargeouts	(407,169)	(426,026)	(495,309)	(935,081)	(936,933)	(913,087)
Transfers Out	76,245,796	54,286,349	74,036,361	73,778,362	69,442,090	81,379,215
Economic Development	-	-	-	250,000	250,000	250,000
Contingency	15,500	170,409	174,448	252,888	268,228	371,165
Debt Service	<u>8,127,758</u>	<u>8,442,484</u>	<u>8,716,314</u>	<u>9,812,237</u>	<u>9,812,237</u>	<u>10,601,565</u>
Total	261,572,087	251,192,574	283,711,372	305,386,773	341,025,137	312,803,597
Transfers	<u>(76,245,796)</u>	<u>(54,286,349)</u>	<u>(74,036,361)</u>	<u>(73,778,362)</u>	<u>(69,442,090)</u>	<u>(81,379,215)</u>
Total - Net	<u>\$ 185,326,291</u>	<u>\$ 196,906,225</u>	<u>\$ 209,675,011</u>	<u>\$ 231,608,411</u>	<u>\$ 271,583,047</u>	<u>\$ 231,424,382</u>

**YORK COUNTY
REVENUES
FY2008**



**YORK COUNTY
EXPENDITURES/EXPENSES
FY2008**



Summary of Total Entity Positions

		<u>Prior</u> <u>FY2006</u>	<u>Current</u> <u>FY2007</u>	<u>Budget</u> <u>FY2008</u>
General Fund	Fund 10			
Board of Supervisors	10111	1.00	1.00	1.00
County Administration	10121	3.75	3.75	3.75
Public Information & Community Relations	10122	4.00	4.00	4.00
Video Services	10123	4.00	4.50	4.50
County Attorney	10124	3.50	3.50	3.50
General Registrar's Office	10131	3.75	3.75	3.75
Circuit Court	20211	1.50	1.50	1.50
Clerk of the Circuit Court	20214	14.00	14.00	14.00
Commonwealth's Attorney	20221	10.00	11.00	11.00
Victim-Witness Assistance Program	20222	2.50	3.00	3.00
Domestic Violence Program	20223	1.00	1.00	1.00
General Operations	30311	11.50	12.50	12.50
Law Enforcement	30312	49.00	51.00	54.00
Investigations	30313	15.50	16.00	16.00
Civil Operations/Court Security	30314	18.50	18.50	19.50
School Resource Officers	30316	4.00	4.00	4.00
Fire & Life Safety Administration	30320	1.50	1.50	1.50
Fire & Rescue Operations	30321	123.00	125.00	127.00
Technical Services & Special Operations	30322	4.00	4.00	4.00
Prevention & Community Safety	30323	3.00	3.00	3.00
Animal Control Bureau	30352	3.00	3.00	3.00
Emergency Management	30355	1.50	1.50	1.50
Communications	30356	21.00	21.00	23.00
Radio Maintenance	30357	2.00	3.00	3.00
Wireless 911 Services	30358	2.00	2.00	-
Environmental & Development Svcs Admin.	40119	2.00	2.00	2.00
Building Regulation	40341	13.00	14.00	14.00
Stormwater Maintenance	40446	3.80	3.80	3.80
Stormwater Management	40447	4.75	4.75	4.75
Mosquito Control	40512	16.50	16.50	16.50
Development & Compliance	40816	10.00	10.00	10.00
Financial & Management Svcs Admin.	50119	2.00	2.00	2.00
Computer Support Services	50121	14.50	15.00	15.00
Human Resources	50122	5.50	5.50	5.50
Budget & Financial Reporting	50124	3.75	4.00	4.00
Fiscal Accounting Services	50125	11.50	11.50	11.50
Commissioner of the Revenue	50126	15.50	15.50	15.50
Treasurer	50127	12.00	12.00	12.00
Real Estate Assessment	50128	8.00	8.00	8.00
Central Purchasing	50129	5.00	5.00	5.00
Planning	50811	4.50	4.50	4.50
Office of Economic Development	50920	3.25	3.25	3.25
Library Services	60731	32.50	33.50	33.50
General Services Administration	70119	2.00	2.00	2.00
Engineering & Facility Maintenance	70431	17.00	17.00	19.00
Telecommunications	70433	1.00	1.00	1.00
Grounds Maintenance & Construction	70434	33.00	33.00	33.00

Summary of Total Entity Positions

		<u>Prior</u> <u>FY2006</u>	<u>Current</u> <u>FY2007</u>	<u>Budget</u> <u>FY2008</u>
General Fund, continued				
Community Services Administration	81119	3.00	3.00	3.00
Special Programs	81538	5.00	5.00	5.00
Housing - Administration	81547	3.00	3.00	3.00
Housing - Rental Assistance	81548	2.00	2.00	2.00
Housing - Rehabilitation	81549	2.00	2.00	2.00
Parks & Recreation	81712	11.00	12.00	12.00
Parks & Recreation - Tourism and Events	81713	1.00	1.00	1.00
Subtotal - General Fund	Fund 10	<u>556.55</u>	<u>568.80</u>	<u>576.80</u>
Special Revenue Funds				
Social Services Fund	Fund 13	54.60	57.70	59.60
Children's Services Fund	Fund 51	<u>23.60</u>	<u>23.60</u>	<u>23.60</u>
Subtotal - Special Revenue Funds		<u>78.20</u>	<u>81.30</u>	<u>83.20</u>
Capital Projects Funds				
Yorktown Capital Improvements Fund	Fund 78	<u>1.00</u>	-	-
Other Funds				
Tourism Fund	Fund 8	-	<u>1.00</u>	<u>1.00</u>
Internal Service Fund				
Vehicle Maintenance Fund	Fund 12	<u>11.00</u>	<u>12.00</u>	<u>12.00</u>
Enterprise Funds				
Solid Waste Management Fund	Fund 21	12.20	12.20	12.20
Water Utility Fund	Fund 24	1.50	1.50	1.50
Sewer Utility Fund	Fund 25	46.75	50.75	50.75
Water and Sewer Extension Fund	Fund 74	4.00	4.00	4.00
Riverwalk/Yorktown Operations Fund	Fund 28	<u>1.00</u>	-	-
Subtotal - Enterprise Funds		<u>65.45</u>	<u>68.45</u>	<u>68.45</u>
School Funds				
School Operating Fund	Fund 50	1,741.62	1,771.12	1,746.62
School Construction Fund	Fund 70	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal - School Funds		<u>1,742.62</u>	<u>1,772.12</u>	<u>1,747.62</u>
Total Entity		<u>2,454.82</u>	<u>2,503.67</u>	<u>2,489.07</u>
Total County (Less School Division)		<u>712.20</u>	<u>731.55</u>	<u>741.45</u>
Total County (Less School Division and Social Services)		<u>657.60</u>	<u>673.85</u>	<u>681.85</u>
Summary of New Positions				
General Fund				8.00
Social Services Fund				<u>1.90</u>
Total Change from FY2007 to FY2008				<u>9.90</u>

SCHEDULE OF DEBT OBLIGATIONS

	<u>Maturity</u>	<u>Original Issue</u>	<u>Outstanding 7/1/2007</u>	2008			
				<u>Principal</u>	<u>Interest</u>	<u>Other Debt Service Expenditures/Expenses</u>	<u>Total Requirements</u>
<u>Debt Service Funds</u>							
<u>General Obligation Bonds</u>							
1993 Fire & Rescue Refunding Bonds	07/01/2007	\$ 1,945,000	\$ 140,000	\$ 140,000	\$ 3,290	\$ 500	\$ 143,790
1993 VPSA Refinancing Bonds	12/15/2009	8,570,000	790,000	390,000	43,745	1,000	434,745
1993 VPSA School Bonds	12/15/2013	4,500,000	640,000	175,000	27,424	1,000	203,424
2002 Refunding School Bonds	07/15/2014	15,005,000	13,530,000	1,385,000	641,875	2,500	2,029,375
1997 VPSA School Bonds	07/15/2017	15,000,000	10,155,000	700,000	512,697	1,000	1,213,697
2003 VPSA School Bonds	07/15/2022	7,715,000	6,665,000	290,000	310,095	2,100	602,195
2004 VPSA School Bonds	07/15/2023	3,875,000	3,515,000	135,000	176,098	500	311,598
2005 VPSA School Bonds	07/15/2025	14,905,000	14,460,000	465,000	705,766	2,000	1,172,766
2006 VPSA School Bonds	07/15/2026	11,030,000	11,030,000	335,000	605,334	2,500	942,834
2008 Stormwater Bonds	Note 1	4,800,000	-	-	-	20,000	20,000
		<u>87,345,000</u>	<u>60,925,000</u>	<u>4,015,000</u>	<u>3,026,324</u>	<u>33,100</u>	<u>7,074,424</u>
<u>Literary Loans</u>							
1988 Mt Vernon	04/01/2008	1,000,000	50,000	50,000	1,500	-	51,500
1991 Magruder Elementary	07/15/2011	2,000,000	500,000	100,000	20,000	-	120,000
		<u>3,000,000</u>	<u>550,000</u>	<u>150,000</u>	<u>21,500</u>	<u>-</u>	<u>171,500</u>
<u>Capital Leases</u>							
2004 Customer Premise Equipment	12/31/2011	971,921	722,673	132,681	30,931	-	163,612
2008 Mobile Data Terminals	Note 2	2,200,000	-	-	-	166,730	166,730
		<u>3,171,921</u>	<u>722,673</u>	<u>132,681</u>	<u>30,931</u>	<u>166,730</u>	<u>330,342</u>
<u>Lease Revenue Bonds</u>							
2002 COPs Revenue Refunding	03/01/2012	3,385,000	1,710,000	365,000	66,367	2,500	433,867
2003 Lease Revenue	06/15/2023	17,380,000	14,970,000	720,000	575,088	4,912	1,300,000
2008 Lease Revenue	Note 3	15,200,000	-	-	-	-	-
		<u>35,965,000</u>	<u>16,680,000</u>	<u>1,085,000</u>	<u>641,455</u>	<u>7,412</u>	<u>1,733,867</u>
<u>Note Payable</u>							
1999 VRS Note Payable	01/29/2014	3,532,077	2,120,925	241,167	152,362	-	393,529
<u>Enterprise Funds</u>							
<u>Capital Leases</u>							
2003 Refinance Capital Lease VPPSA	04/01/2012	1,545,000	895,000	165,000	36,625	1,200	202,825
<u>Revenue Bonds</u>							
2005 Sewer Revenue Refunding Bonds	06/01/2029	8,575,000	8,435,000	65,000	343,354	3,000	411,354
1999 Sewer Revenue Bonds	07/01/2029	9,400,000	410,000	200,000	20,500	2,800	223,300
1992 Lackey Revenue Bonds	05/14/2032	600,000	502,334	10,436	24,988	-	35,424
2008 Sewer Revenue Bonds	Note 4	-	-	-	-	25,000	25,000
		<u>18,575,000</u>	<u>9,347,334</u>	<u>275,436</u>	<u>388,842</u>	<u>30,800</u>	<u>695,078</u>
Total All Issues		<u>\$ 153,133,998</u>	<u>\$ 91,240,932</u>	<u>\$ 6,064,284</u>	<u>\$ 4,298,039</u>	<u>\$ 239,242</u>	<u>\$ 10,601,565</u>

Note 1 - The County is anticipating a borrowing for major stormwater (drainage) projects. Payments for this issuance are expected to begin in FY2009. The maturity date will be determined at the time of debt issuance.

Note 2 - The County is anticipating entering into a long-term capital lease for mobile data terminals for the Sheriff's Office. Payments for this lease are expected to begin late in FY2008. The maturity date will be determined at the time of debt issuance.

Note 3 - The County is anticipating a borrowing for the athletic field complex. Payments for this issuance are expected to begin in FY2009. The maturity date will be determined at the time of debt issuance.

Note 4 - The County is anticipating a borrowing for major water and sewer projects. Payments for this issuance are expected to begin in FY2009. The amount of the borrowing and the maturity date will be determined at a future date.