

**Summary of Funding Sources By Fund
Fiscal Year 2009 Budget**

General Fund

Revenue:			
Local	\$ 114,068,856		
State and Federal	13,571,052		
Other Financing Sources	1,920,472		
Less Interfund Transfers	<u>(250,000)</u>	\$ 129,310,380	
Estimated Fund Balance - FY2008		<u>14,250,405</u>	\$ 143,560,785

Special Revenue Funds

Revenue:			
Local	4,212,600		
State and Federal	5,339,473		
Other Financing Sources	4,559,288		
Less Interfund Transfers	<u>(4,559,288)</u>	9,552,073	
Estimated Fund Balance - FY2008		<u>391,066</u>	9,943,139

Debt Service Funds

Revenue:			
Other Financing Sources	16,255,796		
Less Interfund Transfers	<u>(11,750,432)</u>	<u>4,505,364</u>	4,505,364

Capital Project Funds

Revenue:			
Local	230,000		
Other Financing Sources	7,185,689		
Less Interfund Transfers	<u>(7,185,689)</u>	230,000	
Estimated Fund Balance - FY2008		<u>(1,525,087)</u>	(1,295,087)

Other Funds

Revenue:			
Local	65,000		
Other Financing Sources	260,000		
Less Interfund Transfers	<u>(260,000)</u>	65,000	
Estimated Fund Balance - FY2008		<u>6,292,119</u>	6,357,119

Internal Service Fund

Revenue:			
Local	4,112,000		
Other Financing Sources	50,000		
Less Interfund Transfers	<u>(3,132,655)</u>	1,029,345	
Estimated Fund Balance - FY2008		<u>3,553,738</u>	4,583,083

Enterprise Funds

Revenue:			
Local	11,902,200		
Other Financing Sources	11,521,987		
Less Interfund Transfers	<u>(7,521,987)</u>	15,902,200	
Estimated Fund Balance - FY2008		<u>71,194,910</u>	<u>87,097,110</u>

Total All Funding Sources 254,751,513

Estimated Fund Balance - FY2009

General Fund	(14,250,405)	
Special Revenue Funds	(390,666)	
Debt Service Funds	-	
Capital Project Funds	4,063,487	
Other Funds	(6,357,119)	
Internal Service Fund	(3,434,086)	
Enterprise Funds	<u>(72,539,308)</u>	<u>(92,908,097)</u>

Total Revenues and Fund Balances - FY2009 \$ 161,843,416

**Summary of Expenditures/Expenses By Fund
Fiscal Year 2009 Budget**

General Fund

Total Expenditures	\$ 129,560,380	
Interfund Transfers:		
Special Revenue Funds	\$ (4,559,288)	
Debt Service Funds	(10,492,010)	
Capital Project Funds	(1,530,289)	
Other Funds	(221,000)	
Internal Service Fund	(2,565,155)	
Enterprise Funds	<u>(3,521,987)</u>	<u>(22,889,729)</u>
Total Expenditures Less Interfund Transfers		\$ 106,670,651

Special Revenue Funds

Total Expenditures	14,111,761	
Interfund Transfers	<u>(2,420,382)</u>	
Total Expenditures Less Interfund Transfers		11,691,379

Debt Service Funds

Total Expenditures	16,255,796	
Interfund Transfers	<u>(4,000,000)</u>	
Total Expenditures Less Interfund Transfers		12,255,796

Capital Project Funds

Total Expenditures	9,954,089	
Interfund Transfers	<u>(900,000)</u>	
Total Expenditures Less Interfund Transfers		9,054,089

Other Funds

Total Expenditures	260,000	
Interfund Transfers	<u>-</u>	
Total Expenditures Less Interfund Transfers		260,000

Internal Service Fund

Total Expenses	4,281,652	
Interfund Transfers	<u>(18,810)</u>	
Total Expenses Less Interfund Transfers		4,262,842

Enterprise Funds

Total Expenses	22,079,789	
Interfund Transfers	<u>(4,431,130)</u>	
Total Expenses Less Interfund Transfers		<u>17,648,659</u>

Total Expenditures/Expenses - FY2009		\$ <u>161,843,416</u>
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**Summary of Funding Sources By Type
Fiscal Year 2009**

Description	FY2005 Actual Revenues	FY2006 Actual Revenues	FY2007 Actual Revenues	FY2008 Original Revenues	FY2008 Estimated Revenues	FY2009 Adopted Revenues
Property Taxes	\$ 57,648,258	\$ 62,683,368	\$ 69,684,667	\$ 71,462,200	\$ 71,462,200	\$ 78,708,839
Other Local Taxes	23,388,472	26,790,657	28,747,771	29,363,442	29,363,442	34,292,479
Permits, Fees and Regulatory Licenses	1,001,133	977,549	1,120,638	834,211	834,211	1,021,388
Fines and Forfeitures	310,574	334,806	334,255	328,900	328,900	333,950
Use of Money and Property	1,706,445	2,578,601	3,610,278	1,834,850	1,895,173	2,042,500
Charges for Services	13,396,229	14,631,758	15,510,552	16,311,520	16,254,520	16,936,575
Fiscal Agent Fees & Administration	149,634	150,649	164,192	147,004	147,004	147,000
Miscellaneous	584,468	1,017,337	1,277,477	182,200	238,943	266,325
Recovered Costs	351,654	486,531	562,043	410,940	465,730	841,600
State	14,611,925	15,947,354	15,989,445	17,611,121	17,729,549	15,303,303
Federal	6,741,988	5,213,542	5,184,608	1,016,027	1,228,014	3,607,222
Other Sources	<u>24,342,136</u>	<u>41,709,402</u>	<u>38,219,212</u>	<u>60,842,727</u>	<u>92,589,911</u>	<u>41,753,232</u>
Total	144,232,916	172,521,554	180,405,138	200,345,142	232,537,597	195,254,413
Transfers	<u>(20,385,598)</u>	<u>(21,157,854)</u>	<u>(24,918,671)</u>	<u>(41,675,425)</u>	<u>(59,922,609)</u>	<u>(34,660,051)</u>
Total - Net	<u>123,847,318</u>	<u>151,363,700</u>	<u>155,486,467</u>	<u>158,669,717</u>	<u>172,614,988</u>	<u>160,594,362</u>
Projected Fund Balance, beginning				120,895,713	120,895,713	94,157,151
Projected Fund Balance, ending				<u>(129,668,166)</u>	<u>(94,157,151)</u>	<u>(92,908,097)</u>
				<u>\$ 149,897,264</u>	<u>\$ 199,353,550</u>	<u>\$ 161,843,416</u>

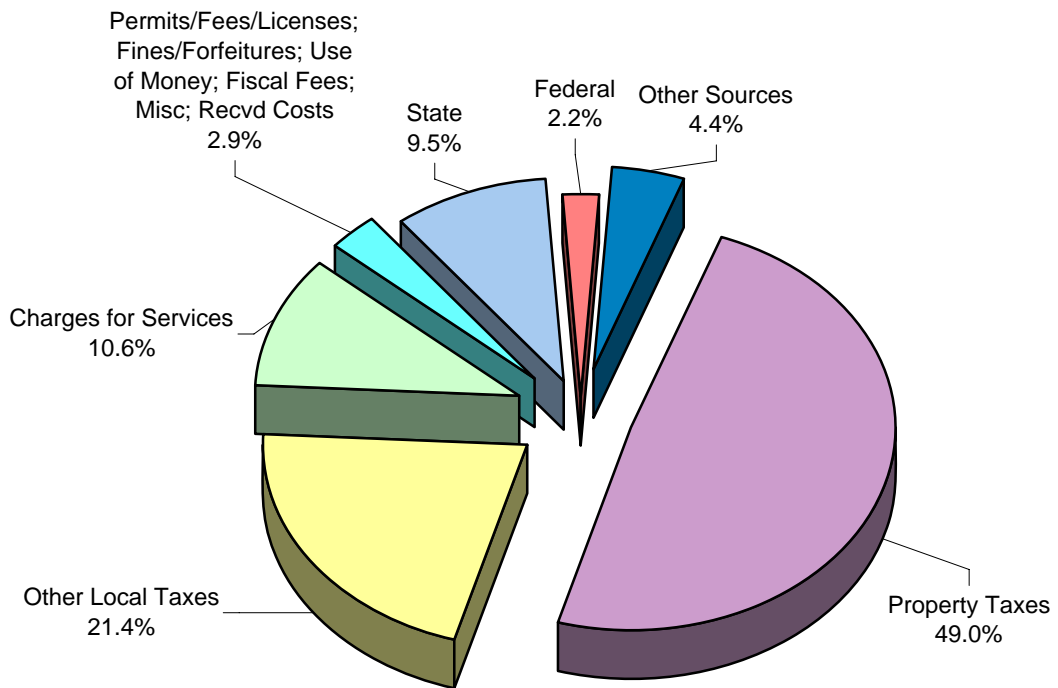
**Summary of Expenditures/Expenses by Function
Fiscal Year 2009**

Description	FY2005 Actual Expenditures/ Expenses	FY2006 Actual Expenditures/ Expenses	FY2007 Actual Expenditures/ Expenses	FY2008 Original Expenditures/ Expenses	FY2008 Estimated Expenditures/ Expenses	FY2009 Adopted Expenditures/ Expenses
General Administration	\$ 1,656,619	\$ 1,687,045	\$ 1,872,965	\$ 2,061,412	\$ 2,047,434	\$ 2,096,916
Judicial Services	2,113,355	2,216,247	2,516,594	2,690,323	2,839,792	2,802,424
Public Safety	20,207,955	21,998,155	23,510,828	26,149,981	26,131,146	28,074,079
Environmental & Development Services	3,753,401	4,131,418	4,357,612	4,786,714	4,790,478	5,061,678
Finance & Planning	6,503,631	6,840,198	7,566,528	8,630,973	8,649,973	9,136,301
Education & Educational Services	42,542,810	45,529,358	49,057,448	52,146,792	52,185,595	55,849,532
Human Services	2,382,918	2,392,749	3,022,598	3,192,629	3,192,629	3,787,653
General Services	5,341,710	5,713,005	6,578,378	6,884,388	6,945,332	8,057,193
Community Services	2,488,142	3,286,222	3,084,111	3,275,511	3,324,403	3,864,092
Capital Outlay	4,655,327	5,547,498	5,313,040	6,109,698	6,109,698	7,191,126
Non-Departmental	2,069,206	2,590,058	2,629,344	2,958,284	3,099,035	3,639,386
Tourism Fund	1,685,751	2,248,655	2,501,714	2,662,086	2,680,919	3,012,029
Social Services Fund	5,196,674	5,234,086	5,447,907	6,121,410	6,121,410	6,927,483
Law Library Fund	7,859	7,220	7,406	7,955	7,955	8,300
Children's Services Fund	1,240,487	1,165,509	1,177,454	1,345,506	1,357,195	1,358,549
Community Development Authority Revenue Account Fund	-	-	-	-	-	2,805,400
County Debt Service Fund	1,418,983	2,263,178	2,148,668	22,227,999	24,227,999	8,293,974
School Debt Service Fund	5,799,431	21,477,280	18,041,752	7,475,663	15,475,663	7,961,822
Stormwater Management Fund	783,786	595,874	1,670,179	2,859,626	6,824,875	3,445,589
Yorktown Capital Improvements Fund	15,375,566	3,803,832	88,586	-	358,405	-
County Capital Fund	9,209,929	2,165,495	6,137,466	9,271,445	28,476,740	6,508,500
Workers' Compensation Fund	258,274	193,978	317,782	520,000	520,000	260,000
Revenue Stabilization Reserve Fund	-	1,000,000	800,000	-	-	-
Vehicle Maintenance Fund	2,525,935	3,058,550	3,830,550	3,845,296	4,133,300	4,281,652
Solid Waste Management Fund	4,380,910	3,885,521	4,428,592	4,567,530	4,568,460	4,839,426
Water Utility Fund	407,470	463,730	683,270	507,085	1,088,160	523,746
Sewer Utility Fund	6,342,549	8,094,384	7,856,170	7,492,317	24,090,313	11,027,635
Water & Sewer Extension Fund	3,598,173	7,312,674	5,055,911	3,782,066	20,029,250	5,688,982
Total	151,946,851	164,901,919	169,702,853	191,572,689	259,276,159	196,503,467
Transfers	(20,385,598)	(21,157,854)	(24,918,671)	(41,675,425)	(59,922,609)	(34,660,051)
Total - Net	\$ 131,561,253	\$ 143,744,065	\$ 144,784,182	\$ 149,897,264	\$ 199,353,550	\$ 161,843,416

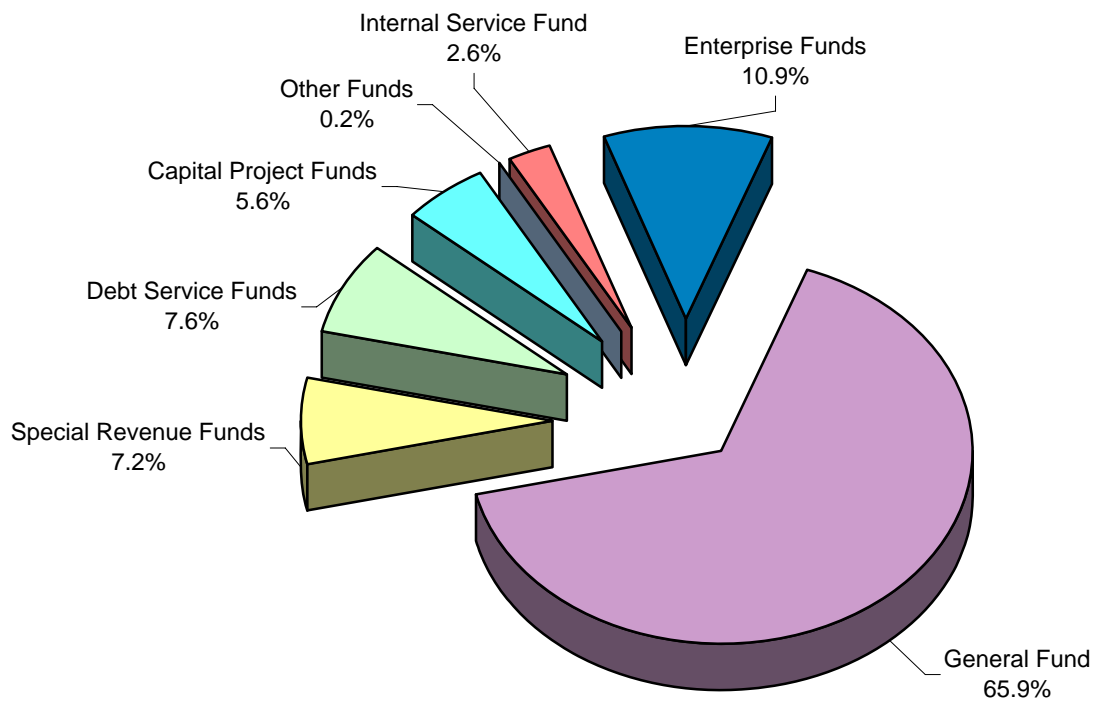
**Summary of Expenditures/Expenses by Type
Fiscal Year 2009**

Description	FY2005 Actual Expenditures/ Expenses	FY2006 Actual Expenditures/ Expenses	FY2007 Actual Expenditures/ Expenses	FY2008 Original Expenditures/ Expenses	FY2008 Estimated Expenditures/ Expenses	FY2009 Adopted Expenditures/ Expenses
Personnel Services	\$ 37,913,761	\$ 40,906,238	\$ 44,767,265	\$ 49,430,843	\$ 49,475,818	\$ 53,237,656
Contractual Services	5,274,130	5,682,573	6,677,024	7,790,326	7,846,999	8,878,991
Internal Services	330,806	406,987	666,711	805,620	806,120	609,051
Other Charges	6,573,884	6,610,134	6,832,176	7,759,688	7,824,891	7,773,959
Materials & Supplies	2,894,316	3,533,664	3,613,141	3,788,772	3,812,144	4,768,872
Leases & Rentals	444,065	411,988	582,854	579,947	609,131	733,100
Capital Outlay	28,539,213	16,107,038	12,635,091	19,129,401	60,104,024	18,093,341
Grants	763,551	1,029,172	632,264	230,451	481,847	257,304
Donations/Contributions	5,970,479	6,591,181	6,723,159	7,198,896	7,215,818	7,692,065
Chargeouts	(438,746)	(496,322)	(979,111)	(913,087)	(897,817)	(642,015)
Transfers Out	20,385,598	21,157,854	24,918,671	41,675,425	59,922,609	34,660,051
Economic Development	-	-	-	250,000	250,000	250,000
School Division	34,682,901	54,070,650	52,853,128	42,873,677	50,873,677	45,146,097
Payments to Trustee	-	-	-	-	-	1,200,000
Contingency	170,409	174,448	15,000	371,165	349,333	320,656
Debt Service	<u>8,442,484</u>	<u>8,716,314</u>	<u>9,765,480</u>	<u>10,601,565</u>	<u>10,601,565</u>	<u>13,524,339</u>
Total	151,946,851	164,901,919	169,702,853	191,572,689	259,276,159	196,503,467
Transfers	<u>(20,385,598)</u>	<u>(21,157,854)</u>	<u>(24,918,671)</u>	<u>(41,675,425)</u>	<u>(59,922,609)</u>	<u>(34,660,051)</u>
Total - Net	<u>\$ 131,561,253</u>	<u>\$ 143,744,065</u>	<u>\$ 144,784,182</u>	<u>\$ 149,897,264</u>	<u>\$ 199,353,550</u>	<u>\$ 161,843,416</u>

**YORK COUNTY
REVENUES
FY2009**



**YORK COUNTY
EXPENDITURES/EXPENSES
FY2009**



Summary of Total Entity Positions

		<u>Prior</u> <u>FY2007</u>	<u>Current</u> <u>FY2008</u>	<u>Budget</u> <u>FY2009</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	3.00	3.00
Video Services	10123	4.50	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	14.50	14.50
Commonwealth's Attorney	20221	11.00	11.50	11.50
Victim-Witness Assistance Program	20222	3.00	3.00	3.00
Domestic Violence Program	20223	1.00	1.00	1.00
General Operations	30311	12.50	14.25	14.25
Law Enforcement	30312	51.00	54.00	58.00
Investigations	30313	16.00	15.00	15.00
Civil Operations/Court Security	30314	18.50	19.50	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	125.00	127.00	129.00
Technical Services & Special Operations	30322	4.00	4.00	4.00
Prevention & Community Safety	30323	3.00	3.00	3.00
Animal Control	30352	3.00	3.00	3.00
Emergency Management	30355	1.50	2.50	2.50
Emergency Communications/911	30356	21.00	29.00	30.00
Radio Maintenance	30357	3.00	3.00	3.00
Wireless 911 Services	30358	2.00	-	-
Environmental & Development Svcs Admin.	40119	2.00	2.00	2.00
Building Regulation	40341	14.00	14.00	14.00
Stormwater Maintenance	40446	3.80	3.80	3.80
Stormwater Management	40447	4.75	5.75	5.75
Mosquito Control	40512	16.50	16.50	16.50
Development & Compliance	40816	10.00	10.00	11.00
Financial & Management Svcs Admin.	50119	2.00	2.00	2.00
Computer Support Services	50121	15.00	15.00	15.00
Human Resources	50122	5.50	5.50	5.50
Budget & Financial Reporting	50124	4.00	4.00	4.00
Fiscal Accounting Services	50125	11.50	11.50	11.50
Commissioner of the Revenue	50126	15.50	16.50	17.25
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	33.50	33.50	33.50
General Services Administration	70119	2.00	2.00	2.00
Engineering & Facility Maintenance	70431	17.00	19.00	19.00
Telecommunications	70433	1.00	1.00	1.00
Grounds Maintenance & Construction	70434	33.00	33.00	46.00

Summary of Total Entity Positions

		<u>Prior</u> <u>FY2007</u>	<u>Current</u> <u>FY2008</u>	<u>Budget</u> <u>FY2009</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	12.00	12.00	13.00
Tourism & Events	81713	1.00	2.00	1.00
Subtotal - General Fund	Fund 10	<u>568.80</u>	<u>587.55</u>	<u>609.30</u>
Special Revenue Funds				
Tourism	Fund 8	1.00	1.00	2.00
Social Services	Fund 13	57.70	59.60	63.35
Children's Services	Fund 51	<u>23.60</u>	<u>23.10</u>	<u>23.10</u>
Subtotal - Special Revenue Funds		<u>82.30</u>	<u>83.70</u>	<u>88.45</u>
Internal Service Fund				
Vehicle Maintenance	Fund 12	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>
Enterprise Funds				
Solid Waste Management	Fund 21	12.20	12.20	12.20
Water Utility	Fund 24	1.50	1.50	1.50
Sewer Utility	Fund 25	50.75	49.75	49.75
Water & Sewer Extension	Fund 74	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Subtotal - Enterprise Funds		<u>68.45</u>	<u>67.45</u>	<u>67.45</u>
Total Entity		<u>731.55</u>	<u>750.70</u>	<u>777.20</u>
Total County (Less Social Services)		<u>673.85</u>	<u>691.10</u>	<u>713.85</u>
Summary of New Positions				
General Fund				22.75
Social Services Fund				<u>3.75</u>
Total Change from FY2008 to FY2009				<u>26.50</u>

SCHEDULE OF DEBT OBLIGATIONS

	<u>Maturity</u>	<u>Original Issue</u>	<u>Principal Outstanding 7/1/2008</u>	<u>2009</u>			
				<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 VPSA Refinancing Bonds	12/15/2009	8,570,000	400,000	270,000	19,434	1,000	290,434
1993 VPSA School Bonds	12/15/2013	4,500,000	465,000	160,000	19,200	1,000	180,200
2002 Refunding School Bonds	07/15/2014	15,005,000	12,145,000	1,465,000	570,625	2,500	2,038,125
1997 VPSA School Bonds	07/15/2017	15,000,000	9,455,000	740,000	474,177	1,000	1,215,177
2003 VPSA School Bonds	07/15/2022	7,715,000	6,375,000	300,000	298,000	2,100	600,100
2004 VPSA School Bonds	07/15/2023	3,875,000	3,380,000	140,000	169,085	-	309,085
2005 VPSA School Bonds	07/15/2025	14,905,000	13,995,000	490,000	681,413	2,500	1,173,913
2006 VPSA School Bonds	07/15/2026	11,030,000	10,695,000	350,000	492,759	2,500	845,259
2008 VPSA School Bonds	Note 1	8,000,000	-	-	-	800,000	800,000
2008 Stormwater Bonds	Note 2	7,000,000	-	-	-	700,000	700,000
		<u>95,600,000</u>	<u>56,910,000</u>	<u>3,915,000</u>	<u>2,724,693</u>	<u>1,512,600</u>	<u>8,152,293</u>
<u>Literary Loans</u>							
1991 Magruder Elementary	07/15/2011	<u>2,000,000</u>	<u>400,000</u>	<u>100,000</u>	<u>16,000</u>	<u>-</u>	<u>116,000</u>
<u>Capital Leases</u>							
2004 Customer Premise Equipment	12/31/2011	<u>971,921</u>	<u>589,992</u>	<u>138,360</u>	<u>25,252</u>	<u>-</u>	<u>163,612</u>
<u>Lease Revenue Bonds</u>							
2002 COPs Revenue Refunding	03/01/2012	3,385,000	1,345,000	375,000	52,862	2,500	430,362
2003 Lease Revenue	06/15/2023	17,380,000	14,250,000	735,000	557,988	7,012	1,300,000
2008 Lease Revenue	Note 3	<u>19,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,700,000</u>	<u>1,700,000</u>
		<u>39,765,000</u>	<u>15,595,000</u>	<u>1,110,000</u>	<u>610,850</u>	<u>1,709,512</u>	<u>3,430,362</u>
<u>Note Payable</u>							
1999 VRS Note Payable	01/29/2014	<u>3,532,077</u>	<u>1,879,758</u>	<u>259,318</u>	<u>134,211</u>	<u>-</u>	<u>393,529</u>
<u>Enterprise Funds</u>							
<u>Capital Leases</u>							
2003 Refinance Capital Lease VPPSA	04/01/2012	<u>1,545,000</u>	<u>730,000</u>	<u>170,005</u>	<u>29,210</u>	<u>1,000</u>	<u>200,215</u>
<u>Revenue Bonds</u>							
2005 Sewer Revenue Refunding Bonds	06/01/2029	8,575,000	8,370,000	65,000	341,404	3,900	410,304
1999 Sewer Revenue Bonds	07/01/2029	9,400,000	210,000	210,000	10,500	2,100	222,600
1992 Lackey Revenue Bonds	05/14/2032	600,000	491,898	10,965	24,459	-	35,424
2008 Sewer Revenue Bonds	Note 4	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>
		<u>22,575,000</u>	<u>9,071,898</u>	<u>285,965</u>	<u>376,363</u>	<u>406,000</u>	<u>1,068,328</u>
Total All Issues		<u>\$165,988,998</u>	<u>\$ 85,176,648</u>	<u>\$ 5,978,648</u>	<u>\$ 3,916,579</u>	<u>\$ 3,629,112</u>	<u>\$ 13,524,339</u>

Note 1 - The County is anticipating a borrowing for school 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 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 3 - The County is anticipating a borrowing for the satellite fire station additions and the upper county library. 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.