

**Summary of Funding Sources By Fund
Fiscal Year 2010 Proposed Budget**

General Fund

Revenue:			
Local	\$ 109,987,232		
State and Federal	13,022,356		
Other Financing Sources	1,988,072		
Less Interfund Transfers	<u>(400,000)</u>	\$ 124,597,660	
Estimated Fund Balance - FY2009		<u>15,547,246</u>	\$ 140,144,906

Special Revenue Funds

Revenue:			
Local	3,400,355		
State and Federal	5,243,869		
Other Financing Sources	4,369,089		
Less Interfund Transfers	<u>(4,369,089)</u>	8,644,224	
Estimated Fund Balance - FY2009		<u>588,278</u>	9,232,502

Debt Service Funds

Revenue:			
Other Financing Sources	15,661,968		
Less Interfund Transfers	<u>(9,656,387)</u>	<u>6,005,581</u>	6,005,581

Capital Project Funds

Revenue:			
Local	247,000		
Other Financing Sources	7,563,256		
Less Interfund Transfers	<u>(7,563,256)</u>	247,000	
Estimated Fund Balance - FY2009		<u>(9,856,076)</u>	(9,609,076)

Other Funds

Revenue:			
Local	65,000		
Other Financing Sources	260,000		
Less Interfund Transfers	<u>(260,000)</u>	65,000	
Estimated Fund Balance - FY2009		<u>6,951,433</u>	7,016,433

Internal Service Fund

Revenue:			
Local	4,357,400		
Other Financing Sources	60,000		
Less Interfund Transfers	<u>(2,963,766)</u>	1,453,634	
Estimated Fund Balance - FY2009		<u>4,002,138</u>	5,455,772

Enterprise Funds

Revenue:			
Local	12,838,800		
Other Financing Sources	11,000,000		
Less Interfund Transfers	<u>(3,000,000)</u>	20,838,800	
Estimated Fund Balance - FY2009		<u>(9,302,108)</u>	<u>11,536,692</u>

Total All Funding Sources 169,782,810

Estimated Fund Balance - FY2010

General Fund	(15,547,246)	
Special Revenue Funds	(440,592)	
Debt Service Funds	-	
Capital Project Funds	3,536,385	
Other Funds	(7,016,433)	
Internal Service Fund	(4,159,984)	
Enterprise Funds	<u>4,962,666</u>	<u>(18,665,204)</u>

Total Revenues and Fund Balances - FY2010 \$ 151,117,606

**Summary of Expenditures/Expenses By Fund
Fiscal Year 2010 Proposed Budget**

General Fund

Total Expenditures	\$ 124,997,660	
Interfund Transfers:		
Special Revenue Funds	\$ (4,369,089)	
Debt Service Funds	(9,098,037)	
Capital Project Funds	(1,963,256)	
Other Funds	(221,000)	
Internal Service Fund	(2,440,083)	
Enterprise Funds	(3,000,000)	
	(21,091,465)	
Total Expenditures Less Interfund Transfers		\$ 103,906,195

Special Revenue Funds

Total Expenditures	13,160,999	
Interfund Transfers	(1,207,408)	
	11,953,591	
Total Expenditures Less Interfund Transfers		11,953,591

Debt Service Funds

Total Expenditures	15,661,968	
Interfund Transfers	(5,500,000)	
	10,161,968	
Total Expenditures Less Interfund Transfers		10,161,968

Capital Project Funds

Total Expenditures	1,490,565	
Interfund Transfers	-	
	1,490,565	
Total Expenditures Less Interfund Transfers		1,490,565

Other Funds

Total Expenditures	260,000	
Interfund Transfers	-	
	260,000	
Total Expenditures Less Interfund Transfers		260,000

Internal Service Fund

Total Expenses	4,259,554	
Interfund Transfers	(17,830)	
	4,241,724	
Total Expenses Less Interfund Transfers		4,241,724

Enterprise Funds

Total Expenses	19,499,358	
Interfund Transfers	(395,795)	
	19,103,563	
Total Expenses Less Interfund Transfers		19,103,563

Total Expenditures/Expenses - FY2010		\$ 151,117,606
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**Summary of Funding Sources By Type
Fiscal Year 2010**

Description	FY2006 Actual Revenues	FY2007 Actual Revenues	FY2008 Actual Revenues	FY2009 Original Revenues	FY2009 Estimated Revenues	FY2010 Proposed Revenues
Property Taxes	\$ 62,683,368	\$ 69,684,667	\$ 73,378,206	\$ 78,708,839	\$ 78,708,839	\$ 77,523,600
Other Local Taxes	26,790,657	28,747,771	31,393,680	34,292,479	34,292,479	30,349,560
Permits, Fees and Regulatory Licenses	977,549	1,120,638	892,574	1,021,388	1,021,388	636,250
Fines and Forfeitures	334,806	334,255	353,120	333,950	336,960	331,305
Use of Money and Property	2,578,601	3,610,278	3,058,364	2,042,500	2,042,500	1,635,500
Charges for Services	14,733,482	15,630,103	16,134,000	17,051,575	17,059,766	19,251,780
Fiscal Agent Fees & Administration	150,649	164,192	172,584	147,000	147,000	147,000
Miscellaneous	915,613	1,157,926	454,797	151,325	186,850	101,200
Recovered Costs	486,531	562,043	896,043	841,600	871,500	919,592
State	15,947,354	15,989,445	16,473,086	15,303,303	15,388,457	14,665,058
Federal	5,213,542	5,184,608	3,815,526	3,607,222	3,719,260	3,601,167
Other Sources	41,709,402	38,219,212	29,115,648	41,753,232	65,308,242	40,902,385
Total	172,521,554	180,405,138	176,137,628	195,254,413	219,083,241	190,064,397
Transfers	(21,157,854)	(24,918,671)	(25,446,876)	(34,739,568)	(43,627,025)	(28,212,498)
Total - Net	151,363,700	155,486,467	150,690,752	160,514,845	175,456,216	161,851,899
Projected Fund Balance, beginning				36,423,045	36,423,045	7,930,911
Projected Fund Balance, ending				(35,173,991)	(7,930,911)	(18,665,204)
				\$ 161,763,899	\$ 203,948,350	\$ 151,117,606

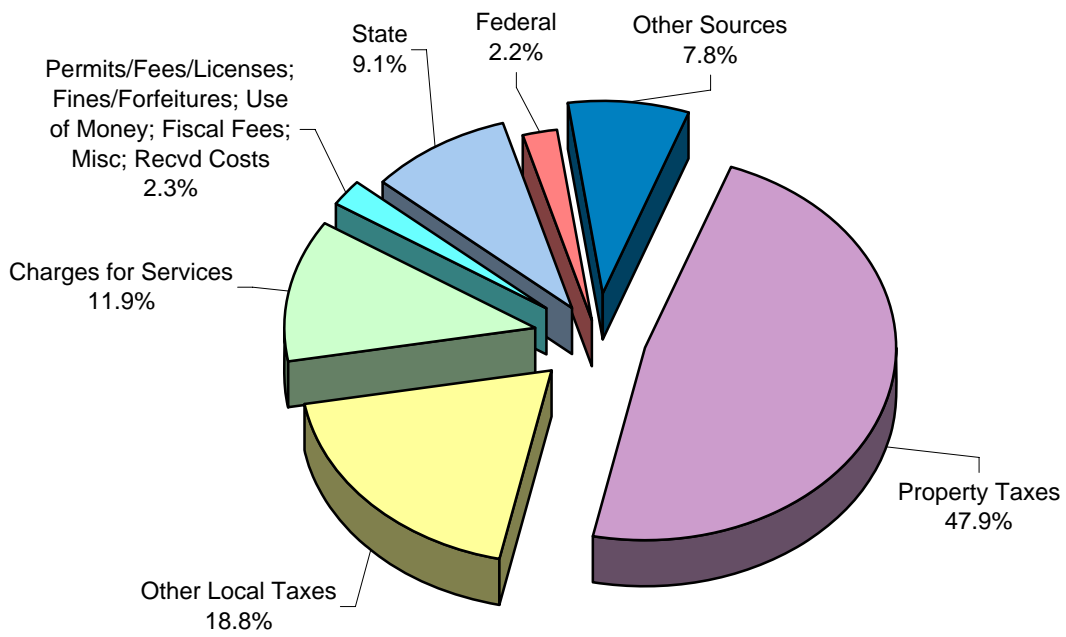
**Summary of Expenditures/Expenses by Function
Fiscal Year 2010**

Description	FY2006 Actual Expenditures/ Expenses	FY2007 Actual Expenditures/ Expenses	FY2008 Actual Expenditures/ Expenses	FY2009 Original Expenditures/ Expenses	FY2009 Estimated Expenditures/ Expenses	FY2010 Proposed Expenditures/ Expenses
General Administration	\$ 1,687,045	\$ 1,872,965	\$ 1,841,185	\$ 2,096,916	\$ 2,117,313	\$ 1,967,892
Judicial Services	2,216,247	2,516,594	2,644,968	2,802,424	2,834,144	2,729,834
Public Safety	21,998,155	23,510,828	25,255,894	28,074,079	28,243,052	27,514,263
Environmental & Development Services	4,131,418	4,357,612	4,595,936	5,061,678	5,066,657	4,663,603
Finance & Planning	6,840,198	7,566,528	7,826,721	9,136,301	9,136,301	8,355,173
Education & Educational Services	45,529,358	49,057,448	52,024,070	55,849,532	55,892,149	55,431,900
Human Services	2,392,749	3,022,598	3,190,173	3,787,653	3,787,653	3,727,276
General Services	5,713,005	6,578,378	6,633,661	8,057,193	8,097,375	7,728,866
Community Services	3,286,222	3,084,111	3,130,826	3,864,092	3,871,195	3,844,294
Capital Outlay	5,547,498	5,313,040	5,254,857	7,191,126	7,191,126	5,675,809
Non-Departmental	2,590,058	2,629,344	3,030,635	3,639,386	3,599,319	3,358,750
Tourism Fund	2,248,655	2,501,714	3,696,692	3,012,029	3,670,663	2,864,900
Social Services Fund	5,234,086	5,447,907	5,997,733	6,927,483	6,927,483	6,827,303
Law Library Fund	7,220	7,406	8,025	8,300	8,300	8,355
Children's Services Fund	1,165,509	1,177,454	1,182,387	1,358,549	1,368,996	1,262,755
Community Development Authority Revenue Account Fund	-	-	378,538	2,805,400	2,805,400	2,197,686
County Debt Service Fund	2,263,178	2,148,668	2,037,854	8,293,974	19,520,113	8,269,643
School Debt Service Fund	21,477,280	18,041,752	7,466,559	7,961,822	12,670,524	7,392,325
Stormwater Management Fund	595,874	1,670,179	637,556	3,445,589	8,914,181	177,309
Yorktown Capital Improvements Fund	3,803,832	88,586	-	-	359,105	-
County Capital Fund	2,165,495	6,137,466	14,666,439	6,508,500	23,066,467	1,313,256
Workers' Compensation Fund	193,978	317,782	407,230	260,000	260,000	260,000
Revenue Stabilization Reserve Fund	1,000,000	800,000	-	-	-	-
Vehicle Maintenance Fund	3,058,550	3,830,550	3,852,292	4,281,652	4,741,921	4,259,554
Solid Waste Management Fund	3,885,521	4,428,592	4,262,465	4,839,426	4,870,038	4,722,752
Water Utility Fund	463,730	683,270	582,742	523,746	523,746	3,127,524
Sewer Utility Fund	8,094,384	7,856,170	9,124,578	11,027,635	7,808,887	11,649,082
Water & Sewer Extension Fund	7,312,674	5,055,911	5,403,496	5,688,982	20,223,267	-
Total	164,901,919	169,702,853	175,133,512	196,503,467	247,575,375	179,330,104
Transfers	(21,157,854)	(24,918,671)	(25,446,876)	(34,739,568)	(43,627,025)	(28,212,498)
Total - Net	\$ 143,744,065	\$ 144,784,182	\$ 149,686,636	\$ 161,763,899	\$ 203,948,350	\$ 151,117,606

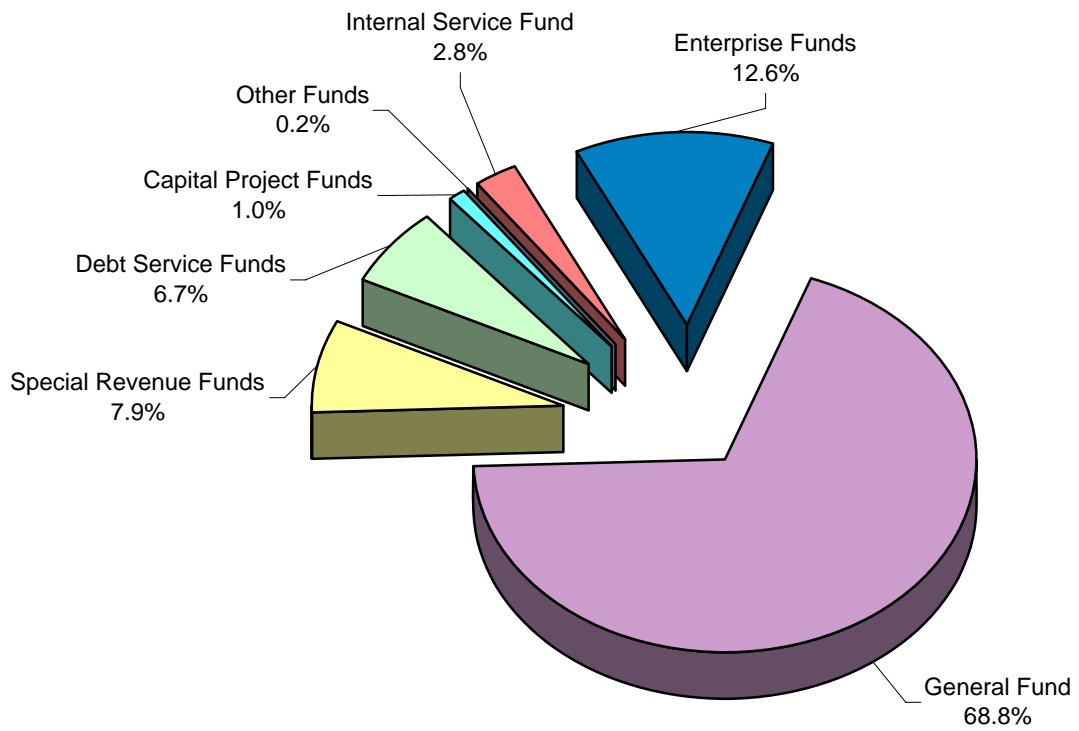
**Summary of Expenditures/Expenses by Type
Fiscal Year 2010**

Description	FY2006 Actual Expenditures/ Expenses	FY2007 Actual Expenditures/ Expenses	FY2008 Actual Expenditures/ Expenses	FY2009 Original Expenditures/ Expenses	FY2009 Estimated Expenditures/ Expenses	FY2010 Proposed Expenditures/ Expenses
Personnel Services	\$ 40,906,238	\$ 44,767,265	\$ 47,549,227	\$ 53,237,656	\$ 53,144,972	\$ 52,466,672
Contractual Services	5,680,573	6,675,024	6,937,198	8,876,991	8,964,639	8,448,150
Internal Services	406,987	666,711	753,025	529,534	533,534	108,333
Other Charges	6,612,134	6,834,176	7,521,271	7,775,959	7,776,698	8,065,135
Materials & Supplies	3,533,664	3,613,141	3,868,382	4,768,872	4,828,793	4,821,232
Leases & Rentals	411,988	582,854	575,194	733,100	743,623	641,012
Capital Outlay	16,107,038	12,635,091	22,689,218	18,093,341	57,528,133	8,759,880
Grants/Donations/Contributions	7,620,353	7,355,423	7,397,195	7,949,369	8,094,598	7,770,644
Chargeouts	(496,322)	(979,111)	(952,750)	(642,015)	(647,717)	(199,228)
Transfers Out	21,157,854	24,918,671	25,446,876	34,739,568	43,627,025	28,212,498
Economic Development	-	-	-	250,000	250,000	-
School Division	54,070,650	52,853,128	42,873,677	45,146,097	50,646,649	46,049,353
Payments to Trustee	-	-	22,853	1,200,000	1,200,000	1,797,686
Contingency	174,448	15,000	75,000	320,656	325,800	214,854
Debt Service	8,716,314	9,765,480	10,377,146	13,524,339	10,558,628	12,173,883
Total	164,901,919	169,702,853	175,133,512	196,503,467	247,575,375	179,330,104
Transfers	(21,157,854)	(24,918,671)	(25,446,876)	(34,739,568)	(43,627,025)	(28,212,498)
Total - Net	\$ 143,744,065	\$ 144,784,182	\$ 149,686,636	\$ 161,763,899	\$ 203,948,350	\$ 151,117,606

**YORK COUNTY
REVENUES
FY2010**



**YORK COUNTY
EXPENDITURES/EXPENSES
FY2010**



Summary of Total Entity Positions

		<u>Prior</u> <u>FY2008</u>	<u>Current</u> <u>FY2009</u>	<u>Budget</u> <u>FY2010</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	3.00	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	14.50	14.50	14.50
Commonwealth's Attorney	20221	11.50	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	14.25	14.25	14.25
Law Enforcement	30312	54.00	58.00	58.00
Investigations	30313	15.00	15.00	15.00
Civil Operations/Court Security	30314	19.50	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	127.00	129.00	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	2.50	2.50	2.50
Emergency Communications/911	30356	29.00	30.00	30.00
Radio Maintenance	30357	3.00	3.00	3.00
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	16.80
Stormwater Management	40447	5.75	5.75	5.75
Mosquito Control	40512	16.50	16.50	3.50
Development & Compliance	40816	10.00	11.00	11.00
Financial & Management Svcs Admin.	50119	2.00	2.00	2.00
Computer Support Services	50121	15.00	15.50	15.50
Human Resources	50122	5.50	5.50	5.50
Budget & Financial Reporting	50124	4.00	5.00	5.00
Fiscal Accounting Services	50125	11.50	11.50	11.50
Commissioner of the Revenue	50126	16.50	17.25	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	19.00	20.00	20.00
Telecommunications	70433	1.00	1.00	1.00
Grounds Maintenance & Construction	70434	33.00	45.00	45.00

Summary of Total Entity Positions

		Prior	Current	Budget
		<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</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	13.00	13.00
Tourism & Events	81713	2.00	1.00	1.00
Subtotal - General Fund	Fund 10	<u>587.55</u>	<u>610.80</u>	<u>610.80</u>
Special Revenue Funds				
Tourism	Fund 8	1.00	2.00	2.00
Social Services	Fund 13	59.60	63.85	60.35
Children's Services	Fund 51	<u>23.10</u>	<u>22.60</u>	<u>22.60</u>
Subtotal - Special Revenue Funds		<u>83.70</u>	<u>88.45</u>	<u>84.95</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	1.90
Sewer Utility	Fund 25	49.75	49.75	53.35
Water & Sewer Extension	Fund 74	<u>4.00</u>	<u>4.00</u>	-
Subtotal - Enterprise Funds		<u>67.45</u>	<u>67.45</u>	<u>67.45</u>
Total Entity		<u>750.70</u>	<u>778.70</u>	<u>775.20</u>
Total County (Less Social Services)		<u>691.10</u>	<u>714.85</u>	<u>714.85</u>

SCHEDULE OF DEBT OBLIGATIONS

	<u>Maturity</u>	<u>Original Issue</u>	<u>Principal Outstanding 7/1/2009</u>	2010		<u>Other Debt Service Expenditures/ Expenses</u>	<u>Total Requirements</u>
				<u>Principal</u>	<u>Interest</u>		
<u>Debt Service Funds</u>							
<u>General Obligation Bonds</u>							
1993 VPSA Refinancing Bonds	12/15/2009	8,570,000	130,000	130,000	4,697	500	135,197
1993 VPSA School Bonds	12/15/2013	4,500,000	305,000	120,000	12,235	500	132,735
2002 Refunding School Bonds	7/15/2014	15,005,000	10,680,000	1,545,000	495,375	1,000	2,041,375
1997 VPSA School Bonds	7/15/2017	15,000,000	8,715,000	780,000	433,517	500	1,214,017
2003 VPSA School Bonds	7/15/2022	7,715,000	6,075,000	315,000	285,393	500	600,893
2004 VPSA School Bonds	7/15/2023	3,875,000	3,240,000	150,000	161,690	500	312,190
2005 VPSA School Bonds	7/15/2025	14,905,000	13,505,000	515,000	655,785	500	1,171,285
2006 VPSA School Bonds	7/15/2026	11,030,000	10,345,000	370,000	474,399	1,000	845,399
2008 VPSA School Bonds	7/15/2028	5,400,000	5,400,000	140,000	293,055	650	433,705
2010 Stormwater Bonds	Note 1	5,500,000	-	-	-	-	-
		<u>91,500,000</u>	<u>58,395,000</u>	<u>4,065,000</u>	<u>2,816,146</u>	<u>5,650</u>	<u>6,886,796</u>
<u>Literary Loans</u>							
1991 Magruder Elementary	7/15/2011	<u>2,000,000</u>	<u>300,000</u>	<u>100,000</u>	<u>12,000</u>	-	<u>112,000</u>
<u>Capital Leases</u>							
2004 Customer Premise Equipment	12/31/2011	971,921	451,633	144,282	19,330	-	163,612
2008 Signaling Equipment	1/1/2016	150,000	150,000	19,071	5,773	-	24,844
		<u>1,121,921</u>	<u>601,633</u>	<u>163,353</u>	<u>25,103</u>	-	<u>188,456</u>
<u>Lease Revenue Bonds</u>							
2002 COPs Revenue Refunding	3/1/2012	3,385,000	970,000	395,000	38,612	2,500	436,112
2003 Lease Revenue	6/15/2023	17,380,000	13,515,000	755,000	537,775	7,225	1,300,000
2008 Lease Revenue	10/1/2029	17,230,000	17,230,000	-	844,075	1,000	845,075
		<u>37,995,000</u>	<u>31,715,000</u>	<u>1,150,000</u>	<u>1,420,462</u>	<u>10,725</u>	<u>2,581,187</u>
<u>Note Payable</u>							
1999 VRS Note Payable	1/29/2014	<u>3,532,077</u>	<u>1,620,440</u>	<u>278,836</u>	<u>114,693</u>	-	<u>393,529</u>
<u>Enterprise Funds</u>							
<u>Capital Leases</u>							
2003 Refinance Capital Lease VPPSA	4/1/2012	1,545,000	560,000	180,000	22,400	702	203,102
2008 Signaling Equipment	1/1/2016	2,038,931	2,038,931	259,333	78,502	-	337,835
		<u>3,583,931</u>	<u>2,598,931</u>	<u>439,333</u>	<u>100,902</u>	<u>702</u>	<u>540,937</u>
<u>Revenue Bonds</u>							
2005 Sewer Revenue Refunding Bonds	6/1/2029	8,575,000	8,305,000	290,000	339,454	4,000	633,454
1999 Sewer Revenue Bonds	6/1/2009	790,000	-	-	-	2,100	2,100
1992 Lackey Revenue Bonds	5/14/2032	600,000	480,933	11,520	23,904	-	35,424
2010 Sewer Revenue Bonds	Note 2	8,000,000	-	-	-	800,000	800,000
		<u>17,965,000</u>	<u>8,785,933</u>	<u>301,520</u>	<u>363,358</u>	<u>806,100</u>	<u>1,470,978</u>
Total All Issues		<u>\$157,697,929</u>	<u>\$104,016,937</u>	<u>\$ 6,498,042</u>	<u>\$ 4,852,664</u>	<u>\$ 823,177</u>	<u>\$ 12,173,883</u>

Note 1 - The County is anticipating a borrowing for major stormwater (drainage) projects. Payments for this issuance are expected to begin in FY2011. The maturity date will be determined at the time of debt issuance.

Note 2 - The County is anticipating a borrowing for major sewer projects. Payments for this issuance are expected to begin in FY2010. The maturity date will be determined at the time of the debt issuance.