

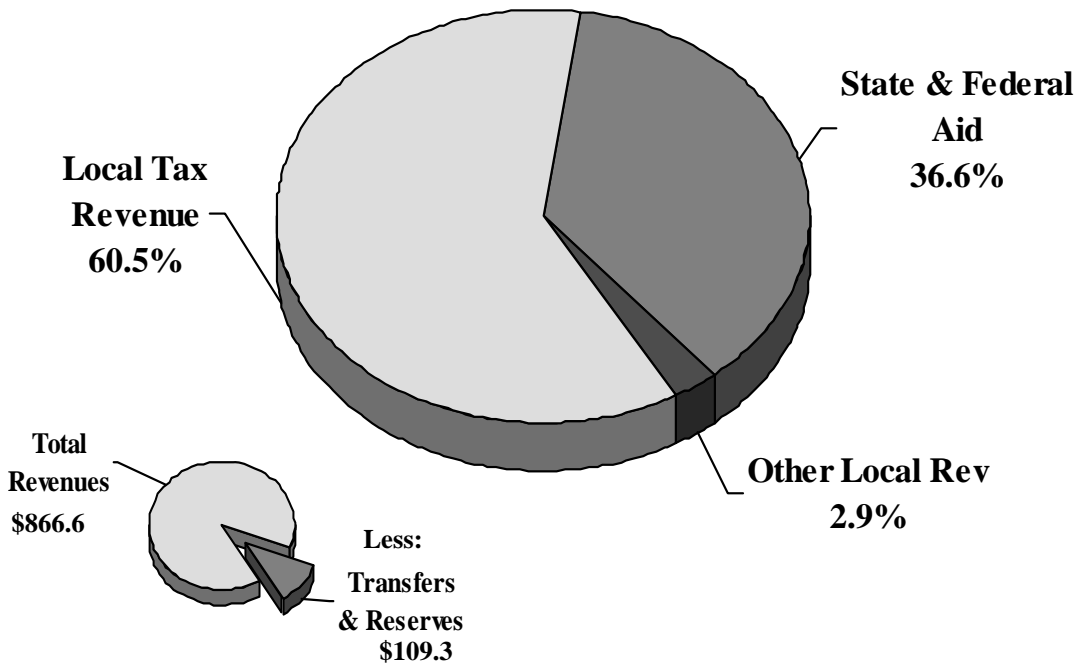
**COUNTY OF HENRICO, VIRGINIA
APPROVED GENERAL FUND REVENUES
FY 2009-10**

Revenues:	FY 07-08	FY 08-09	FY 09-10
Function/Program	Actual	Original	Approved
Revenue from Local Sources:			
General Property Taxes	\$368,371,349	\$400,371,400	\$409,500,000
Other Local Taxes	122,795,901	109,930,600	114,615,000
Permits, Fees, & Licenses	4,325,128	3,905,600	3,859,200
Fines & Forfeitures	3,004,587	2,622,900	2,727,900
From Use of Money & Property	20,539,577	8,533,200	8,533,200
Charges for Services	3,230,229	3,171,300	3,176,800
Miscellaneous	54,017	45,000	45,000
Recovered Costs	4,087,172	4,065,500	4,130,700
Non Revenue Receipts	<u>5,625,985</u>	<u>2,571,400</u>	<u>2,765,000</u>
Total from Local Sources	532,033,945	535,216,900	549,352,800
Revenue from the Commonwealth:			
Categorical Aid:			
Education	215,552,988	238,984,000	226,476,000
Public Works	31,794,043	32,149,780	28,745,000
Public Safety (HB #599)	10,137,877	10,130,000	9,000,000
Social Services	4,704,514	4,021,400	3,990,400
Other	<u>7,617,973</u>	<u>5,195,600</u>	<u>4,870,500</u>
Total Categorical Aid	269,807,395	290,480,780	273,081,900
Non-Categorical Aid:			
General Government	<u>55,719,103</u>	<u>17,096,100</u>	<u>17,376,300</u>
Total Non-Categorical Aid	55,719,103	17,096,100	17,376,300
Shared Expenses:			
State Share of Salaries & Benefits	<u>18,527,349</u>	<u>17,694,600</u>	<u>15,902,300</u>
Total Shared Expenses	18,527,349	17,694,600	15,902,300
Reduction in State Aid to Localities	<u>0</u>	<u>(1,419,807)</u>	<u>0</u>
Total from the Commonwealth	344,053,847	323,851,673	306,360,500
Revenue from the Federal Government	<u>16,547,243</u>	<u>10,935,200</u>	<u>10,935,200</u>
Total Revenues	892,635,035	870,003,773	866,648,500
Interfund Transfers:			
To Debt Service Fund	(51,678,821)	(53,773,253)	(55,782,472)
To Capital Projects Fund	(35,598,369)	(30,140,180)	(15,000,000)
To Enterprise Fund	(1,187,427)	(1,852,587)	(1,609,569)
To Enterprise Fund (Capital)	(1,649,335)	0	0
To Enterprise Fund - Belmont	0	0	0
To Internal Service Fund - CAM	(135,500)	0	0
To Technology Replacement Fund	0	0	0
To Healthcare Fund	(1,149,644)	0	0
To Risk Management	(9,215,632)	(4,099,771)	(4,361,686)
To Special Revenue Fund	(20,429,055)	(22,863,994)	(23,235,305)
To JRJDC Agency Fund	(3,164,700)	(3,285,493)	(3,359,898)
To OPEB-GASB 45 Fiduciary Fund	<u>(6,400,000)</u>	<u>(6,725,000)</u>	<u>(6,000,000)</u>
Total Transfers	(130,608,483)	(122,740,278)	(109,348,930)
(To) From Fund Balance	(50,374,187)	0	0
(To) From Fund Balance - Capital Projects	5,000,000	5,000,000	5,000,000
(To) From Fund Balance - Designated Capital Reserve	8,888,700	15,000,000	9,150,000
(To) Revenue Stabilization	(1,380,178)	(2,345,451)	0
From Revenue Stabilization	4,102,835	5,727,413	750,000
(To) Designated Fund Balance - State Revenues	<u>0</u>	<u>(5,000,000)</u>	<u>0</u>
Total Resources Net of Transfers	<u>\$728,263,722</u>	<u>\$765,645,457</u>	<u>\$772,199,570</u>

COUNTY OF HENRICO, VIRGINIA
APPROVED GENERAL FUND EXPENDITURES
FY 2009-10

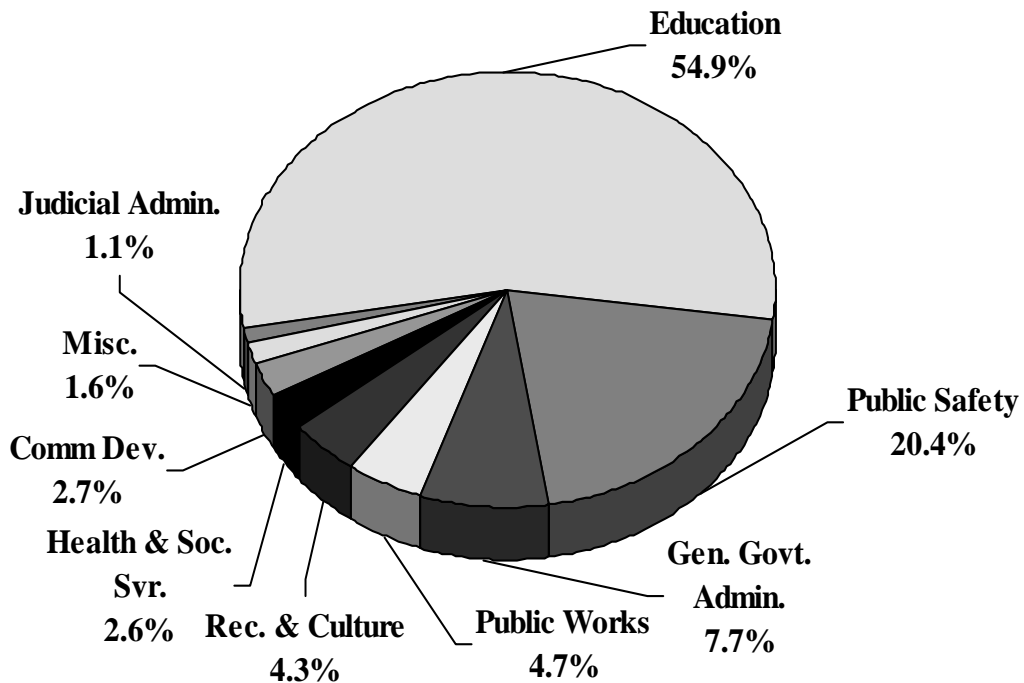
Expenditures: Function/Activity	FY 07-08 Actual	FY 08-09 Original	FY 09-10 Approved
General Government Administration	\$54,809,182	\$60,945,160	\$59,366,920
Judicial Administration	7,619,824	8,206,133	8,311,621
Public Safety:			
Police Operations	60,117,784	59,700,713	60,159,496
Animal Protection	1,272,366	1,394,179	1,462,659
Communications	4,640,706	5,039,703	4,957,368
Total Police	<u>66,030,856</u>	<u>66,134,595</u>	<u>66,579,523</u>
Administration	6,069,290	7,693,391	7,865,862
Emergency Planning & Safety	282,510	288,448	287,309
Operations	39,084,937	41,124,270	41,824,117
Volunteer Rescue Squads	203,809	218,625	218,625
Total Fire	<u>45,640,546</u>	<u>49,324,734</u>	<u>50,195,913</u>
Sheriff	32,694,202	32,821,018	34,233,243
Juvenile Detention	2,101,066	2,121,939	2,122,976
Building Inspections	4,135,235	4,654,981	4,668,567
Total Public Safety	<u>150,601,905</u>	<u>155,057,267</u>	<u>157,800,222</u>
Public Works	34,121,936	35,919,540	35,935,899
Health & Social Services:			
Public Health	1,699,612	1,835,293	1,645,730
Social Services	21,692,715	18,530,178	18,794,146
Total Health & Social Services	<u>23,392,327</u>	<u>20,365,471</u>	<u>20,439,876</u>
Education:			
Instruction	312,784,981	335,747,647	339,671,902
Administrative Services	9,289,315	10,879,465	10,981,002
Operations	68,301,558	69,818,069	70,910,929
Finance	2,704,900	3,190,375	3,207,612
School Board & Superintendent	1,527,022	1,661,307	1,849,572
Recommended Adjustments	0	0	-2,371,017
Total Education	<u>394,607,776</u>	<u>421,296,863</u>	<u>424,250,000</u>
Recreation, Parks, & Culture:			
Recreation & Parks	15,390,386	16,331,069	16,770,371
Library	14,949,639	16,540,872	16,399,039
Total Recreation, Parks, & Culture	<u>30,340,025</u>	<u>32,871,941</u>	<u>33,169,410</u>
Community Development	21,636,073	19,767,580	20,668,681
Miscellaneous:			
Non-Departmental	11,134,674	12,635,309	12,256,941
Reduction in State Aid to Localities	0	(1,419,807)	0
Total Miscellaneous	<u>11,134,674</u>	<u>11,215,502</u>	<u>12,256,941</u>
Total General Fund Expenditures	<u>\$728,263,722</u>	<u>\$765,645,457</u>	<u>\$772,199,570</u>

FY2009-10 General Fund Revenues
\$866,648,500



Note: General Fund Revenues less Transfers & Reserves equals General Fund Expenditures of \$772,199,570.

FY2009-10 General Fund Expenditures
\$772,199,570



COUNTY OF HENRICO, VIRGINIA
APPROVED SPECIAL REVENUE FUND REVENUES
FY 2009-10

Revenues:			
Subfund/Activity	FY 07-08	FY 08-09	FY 09-10
	Actual	Original	Approved
Capital Area Training Consortium (CATC)	1,340,148	\$1,381,681	\$3,455,873
Transfer From the General Fund	<u>51,977</u>	<u>208,665</u>	<u>210,648</u>
Total Capital Area Training Consortium	1,392,125	1,590,346	3,666,521
Commonwealth's Attorney			
Special Drug Prosecutor	132,253	130,357	124,305
Victim/Witness Assistance Program	355,151	327,496	327,509
Asset Forfeitures	2,297	0	0
Transfer From the General Fund	<u>296,531</u>	<u>357,933</u>	<u>383,490</u>
Total Commonwealth's Attorney	786,232	815,786	835,304
Community Corrections Program	1,373,589	1,443,731	1,440,843
Transfer From the General Fund	<u>270,717</u>	<u>285,292</u>	<u>300,836</u>
Total Community Corrections	1,644,306	1,729,023	1,741,679
Community Development Block Grant (CDBG)	2,065,456	0	0
Economic Development			
Sales Tax - EDA	3,658,155	0	0
Real Estate Tax - CDA	2,620,960	0	0
Personal Property Tax - CDA	891,036	0	0
Business License Tax - EDA	813,553	0	0
(To) From Economic Development Fund Balance	<u>(1,842,093)</u>	<u>0</u>	<u>0</u>
Total Economic Development	6,141,611	0	0
Education			
State, Federal & Other Grants	28,835,156	35,403,210	36,717,959
Cafeteria Receipts	9,146,293	10,875,020	10,983,770
State Food Payments - Nat. Sch. Lunch Prog.	245,102	279,287	315,949
Federal School Lunch Program	5,943,217	5,755,979	5,813,539
Federal School Breakfast Program	0	0	0
Recoveries & Rebates	250,126	206,368	210,000
(To) From Cafeteria Fund Balance	<u>1,416,722</u>	<u>165,025</u>	<u>88,823</u>
Total School Cafeteria	17,001,460	17,281,679	17,412,081
Total Education	45,836,616	52,684,889	54,130,040

Special Revenue Fund Revenues (cont'd)

Revenues:	FY 07-08	FY 08-09	FY 09-10
Subfund/Activity	Actual	Original	Approved
Juvenile & Domestic Relations Court			
Virginia Juvenile Community Crime Act	531,551	531,550	509,660
USDA	32,246	31,000	35,000
Juvenile Accountability Grant	61,770	0	0
Transfer From the General Fund	484,520	515,052	543,363
Total Juvenile & Domestic Relations Court	1,110,087	1,077,602	1,088,023
Mental Health, Mental Retardation, & Substance Abuse			
State and Federal Grants	8,786,205	7,775,351	8,248,181
Payments from Other Localities	212,285	218,654	218,654
Miscellaneous Revenues	7,935,580	8,519,934	9,015,331
Transfer From General Fund	11,874,376	14,228,224	14,628,871
Transfer to Capital Projects Fund	0	(868,000)	0
(To) From Fund Balance	0	868,000	0
Total Mental Health	28,808,446	30,742,163	32,111,037
Non-Departmental			
Transfer From General Fund	0	663,266	111,895
Public Safety			
Police - State & Federal Grants	947,633	785,045	947,538
Police - Donations	973	0	0
Metro Aviation/Extradition Reimbursement	286,096	316,792	326,792
Fire - Miscellaneous	220,625	0	0
Fire - Homeland Security	185,128	0	0
Asset Forfeitures	129,488	0	0
Transfer to Capital Projects	-330,000	(250,000)	0
Transfer from Special Revenue Fund - Wireless Fund Balance	330,000	250,000	0
Transfer From General Fund	160,650	130,895	135,895
Total Public Safety	1,930,593	1,232,732	1,410,225
Public Utilities			
Solid Waste:			
Refuse Collection Billing	5,453,310	6,192,000	6,660,000
Weighing Fees - Charged Sales	1,498,417	1,650,000	1,371,845
Public Use/Host/Recycle Fees	873,565	838,340	1,670,840
Miscellaneous Revenues	250,992	110,516	153,016
Transfer to Capital Projects Fund	0	(150,000)	(3,600,000)
Transfer From General Fund	2,631,381	2,801,995	3,064,001
(To) From Solid Waste Fund Balance - Capital	0	150,000	3,600,000
(To) From Solid Waste Fund Balance - Operations	(660,191)	(278,155)	(855,634)
Total Solid Waste	10,047,474	11,314,696	12,064,068
Street Lighting:			
Charge for Street Lights	78,589	89,500	70,200
(To) From Reserve for Street Lights	(23,096)	(28,645)	0
Total Street Lighting	55,493	60,855	70,200

Special Revenue Fund Revenues (cont'd)

Revenues:			
Subfund/Activity	FY 07-08	FY 08-09	FY 09-10
	Actual	Original	Approved
Public Works			
Best Management Practices	0	50,000	50,000
Watershed Management Program	264,738	847,000	847,000
Miscellaneous Grants	0	0	0
Total Public Works	<u>264,738</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation	6,541	0	0
Public Library	0	0	0
Total Recreation	<u>6,541</u>	<u>0</u>	<u>0</u>
Social Services			
Comprehensive Services Act (CSA)	4,672,008	4,548,462	4,666,129
Title IV-E	0	37,118	42,176
Transfer From the General Fund	4,658,903	3,672,672	3,856,306
Total Social Services	<u>9,330,911</u>	<u>8,258,252</u>	<u>8,564,611</u>
Reduction in State Aid to Localities	0	(106,243)	0
Total Revenues	<u><u>\$109,420,629</u></u>	<u><u>\$110,960,367</u></u>	<u><u>\$116,690,603</u></u>

COUNTY OF HENRICO, VIRGINIA
APPROVED SPECIAL REVENUE FUND EXPENDITURES
FY 2009-10

Expenditures:	FY 07-08	FY 08-09	FY 09-10
Subfund/Activity	Actual	Original	Approved
Capital Area Training Consortium (CATC)	\$1,392,125	\$1,590,346	\$3,666,521
Commonwealth's Attorney			
Victim/Witness Program	618,634	652,656	666,269
Asset Forfeitures - Commonwealth's Attorney	2,297	0	0
Special Drug Prosecutor	<u>165,301</u>	<u>163,130</u>	<u>169,035</u>
Total Commonwealth's Attorney	786,232	815,786	835,304
Community Corrections Program	1,644,306	1,729,023	1,741,679
Community Development Block Grant (CDBG)	2,065,456	0	0
Economic Development	6,141,611	0	0
Education			
State, Federal & Other Grants	28,835,156	35,403,210	36,717,959
School Cafeterias	<u>17,001,460</u>	<u>17,281,679</u>	<u>17,412,081</u>
Total Education	45,836,616	52,684,889	54,130,040
Juvenile & Domestic Relations Court			
Probation - VJCCCA	683,589	699,688	706,109
Detention - VJCCCA	332,482	346,914	346,914
Juvenile Probation	61,770	0	0
USDA	<u>32,246</u>	<u>31,000</u>	<u>35,000</u>
Total Juvenile & Domestic Relations Court	1,110,087	1,077,602	1,088,023
Mental Health			
Clinical Services	13,924,293	14,895,930	15,741,269
Community Support Services	9,061,660	9,402,455	9,678,077
Administrative and Program Support	<u>5,822,493</u>	<u>6,443,778</u>	<u>6,691,691</u>
Total Mental Health	28,808,446	30,742,163	32,111,037
Non-Departmental	0	663,266	111,895
Public Safety			
Fiscal Records - State and Federal Grants	177,267	0	0
Communications	771,339	785,045	947,538
Metro Aviation	370,171	397,687	412,687
Henrico Extraditions	76,575	50,000	50,000
Asset Forfeitures - Police	129,488	0	0
Emergency Planning and Safety	<u>405,753</u>	<u>0</u>	<u>0</u>
Total Public Safety	1,930,593	1,232,732	1,410,225

Special Revenue Fund Expenditures (cont'd)

Expenditures:			
Subfund/Activity	FY 07-08	FY 08-09	FY 09-10
	Actual	Original	Approved
Public Utilities			
Solid Waste	10,047,474	11,314,696	12,064,068
Street Lighting	55,493	60,855	70,200
Total Public Utilities	<u>10,102,967</u>	<u>11,375,551</u>	<u>12,134,268</u>
Public Works			
Best Management Practices	0	50,000	50,000
Watershed Program	264,738	847,000	847,000
Geographical Information System	0	0	0
Total Public Works	<u>264,738</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation & Parks	6,541	0	0
Public Library	0	0	0
Total Recreation, Parks, & Culture	<u>6,541</u>	<u>0</u>	<u>0</u>
Social Services			
Comprehensive Services Act (CSA)	9,330,911	8,258,252	8,564,611
Reduction in State Aid to Localities	0	(106,243)	0
Total Expenditures	<u><u>\$109,420,629</u></u>	<u><u>\$110,960,367</u></u>	<u><u>\$116,690,603</u></u>

COUNTY OF HENRICO, VIRGINIA
APPROVED REVENUES & EXPENDITURES - WATER & SEWER ENTERPRISE FUND
FY 2009-10

Water and Sewer Enterprise Fund

Revenues/Resources	FY07-08	FY08-09	FY09-10
	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
<u>Water and Sewer Operating Budget:</u>			
Sale of Water	41,386,822	41,835,743	41,660,433
Sale of Sewer	40,814,021	41,005,370	41,711,421
Water Connection Fees	5,252,710	7,025,175	1,120,000
Sewer Connection Fees	6,514,876	8,865,480	2,180,000
Interest Earnings	4,787,426	2,159,793	1,166,264
Strong Waste Surcharge	1,430,378	1,650,000	1,553,000
Other Water/Sewer revenues	3,299,531	1,300,316	1,534,812
Transfer from General Fund	<u>1,187,427</u>	<u>1,852,587</u>	<u>1,609,569</u>
Total Operating Revenues	<u>104,673,191</u>	<u>105,694,464</u>	<u>92,535,499</u>

Operating Expenditures

<u>Water and Sewer Operating Budget:</u>			
Personnel	18,599,128	19,970,410	20,352,116
Operating	32,779,778	32,608,023	36,554,073
Capital Outlay	<u>318,830</u>	<u>1,238,249</u>	<u>1,226,774</u>
Sub-Total Operating	<u>51,697,736</u>	<u>53,816,682</u>	<u>58,132,963</u>
Debt Service	<u>17,520,907</u>	<u>18,105,081</u>	<u>15,413,013</u>
Total Operating Expenditures	<u>69,218,643</u>	<u>71,921,763</u>	<u>73,545,976</u>
Results of Operations (Prior to Capital Expenses)	35,454,548	33,772,701	18,989,523
Budget For Capital Use (Below)	n/a	(65,220,000)	(33,802,600)

Capital Budget Expenditures	FY07-08	FY08-09	FY09-10
	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
Approved Capital Projects (FY2008-09 Budget)		65,220,000	
Proposed Capital Projects (New FY2009-10 Budget)			33,802,600
Continuing Capital Projects (Previously Approved) (1)	44,514,898	110,530,626	
Total Capital Budget Expenses:	44,514,898	175,750,626	33,802,600
Capital Budget Resources			
Water and Sewer Revenues	37,322,530	123,276,532	33,802,600
Revenue Bonds (2006 Series)	7,192,368	52,474,094	0
Total Capital Budget Resources:	44,514,898	175,750,626	33,802,600

Notes:

(1) This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY2007-08 represents actual spending, as per the 2008 audit.

COUNTY OF HENRICO, VIRGINIA
APPROVED REVENUES & EXPENDITURES - BELMONT GOLF COURSE ENTERPRISE FUND
FY 2009-10

<u>Fund-Function/Activity</u>	<u>FY 07-08</u> <u>Actual</u>	<u>FY 08-09</u> <u>Original</u>	<u>FY 09-10</u> <u>Approved</u>
Belmont Golf Course Fund			
Revenues:			
Operating	1,107,518	1,204,626	1,192,479
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	1,107,518	1,204,626	1,192,479
(To) From Retained Earnings	<u>(46,771)</u>	<u>0</u>	<u>0</u>
Total Resources	1,060,747	1,204,626	1,192,479
Expenses:			
Loan Repayment to County	0	22,500	22,500
Operating	<u>1,060,747</u>	<u>1,182,126</u>	<u>1,169,979</u>
Total Operating Expenses	1,060,747	1,204,626	1,192,479

**COUNTY OF HENRICO, VIRGINIA
ALL OTHER FUNDS
FY 2009-10**

<u>Fund-Function/Activity</u>	<u>FY 07-08 Actual</u>	<u>FY 08-09 Original</u>	<u>FY 09-10 Approved</u>
Internal Service Funds			
Central Automotive Maintenance			
Revenues:			
Charges for Automotive Maintenance - West	\$5,553,524	\$5,201,118	\$5,700,000
Charges for Automotive Maintenance - East	1,450,249	1,567,143	1,500,000
Charges for Use of Motor Pool	4,277,950	2,558,412	4,523,736
Charges for Gasoline	6,606,747	7,522,438	9,585,000
Miscellaneous	341,627	415,728	413,915
(Gain)/Loss on Sale of Property	(64,493)	0	0
(To) From Retained Earnings - CAM	(960,218)	0	590,600
Transfer to Capital Projects	(300,000)	0	(590,600)
Transfer from General Fund	135,500	0	0
Total Revenues	<u>\$17,040,886</u>	<u>\$17,264,839</u>	<u>\$21,722,651</u>
Expenses:			
Central Automotive Maintenance	<u>\$17,040,886</u>	<u>\$17,264,839</u>	<u>\$21,722,651</u>
Total Expenses	<u>\$17,040,886</u>	<u>\$17,264,839</u>	<u>\$21,722,651</u>
Technology Replacement Fund			
Revenues:			
Technology Replacement Charges	\$2,726,373	\$3,158,689	\$2,570,170
Technology Replacement Charges-Special Revenue	1,500	72,037	74,487
Technology Replacement Charges-Belmont	3,412	3,412	2,730
Technology Replacement Charges-JRJDC	2,987	4,287	3,430
Technology Replacement Charges-Risk	4,667	4,667	3,734
Transfer from General Fund	0	0	0
(To) From Retained Earnings - Technology	(185,264)	(378,570)	155,873
Total Revenues	<u>\$2,553,675</u>	<u>\$2,864,522</u>	<u>\$2,810,424</u>
Expenses:			
Data Processing Equipment	<u>\$2,553,675</u>	<u>\$2,864,522</u>	<u>\$2,810,424</u>
Total Expenses	<u>\$2,553,675</u>	<u>\$2,864,522</u>	<u>\$2,810,424</u>

All Other Funds (cont'd)

<u>Fund-Function/Activity</u>	<u>FY 07-08 Actual</u>	<u>FY 08-09 Original</u>	<u>FY 09-10 Approved</u>
Risk Management			
Revenues:			
Transfer from General Fund	\$9,215,632	\$4,099,771	\$4,361,686
Public Utilities Charges	892,349	867,805	624,727
Recon-Workers' Compensation	228,941	0	0
Prop/Liability Recovery	221,914	0	0
A/R-S1 P/L Subrogation	173,929	0	0
(To) From Self-Insurance Reserve	309,664	0	0
Total Revenues	<u>\$11,042,429</u>	<u>\$4,967,576</u>	<u>\$4,986,413</u>
Expenses:			
Risk Management	\$11,042,429	\$4,967,576	\$4,986,413
Total Expenses	<u>\$11,042,429</u>	<u>\$4,967,576</u>	<u>\$4,986,413</u>
Healthcare Fund			
Revenues:			
County Contribution	\$23,670,600	\$54,192,356	\$59,407,483
Employee Contribution	6,780,805	13,175,000	14,690,125
Retiree Contribution	1,971,311	5,130,000	5,514,750
Retiree Subsidy	355,428	474,768	532,850
Disabled Subsidy	221,830	297,894	278,969
COBRA	563,216	250,404	269,184
Other Revenues	1,189,183	150,000	150,000
Fund Balance (Includes IBNR)	(6,161,584)	0	0
Total Revenues	<u>\$28,590,789</u>	<u>\$73,670,422</u>	<u>\$80,843,361</u>
Expenses:			
Healthcare	\$28,590,789	\$73,670,422	\$80,843,361
Total Expenses	<u>\$28,590,789</u>	<u>\$73,670,422</u>	<u>\$80,843,361</u>
Debt Service Fund			
Revenues:			
Transfer from General Fund	\$51,678,821	\$53,773,253	\$55,782,472
(To) From Fund Balance	0	0	2,000,000
Transfer to Capital Projects Fund	0	0	0
Accrued Interest-Bonds	0	0	0
New Kent-Jail Principal & Interest	0	0	0
Total Revenues	<u>\$51,678,821</u>	<u>\$53,773,253</u>	<u>\$57,782,472</u>
Expenditures:			
Debt Service - General Government	\$17,907,285	\$16,260,053	\$14,004,948
Debt Service - Public Works	2,121,423	2,692,509	3,722,735
Debt Service - Education	31,650,113	34,820,691	40,054,789
Total Expenditures	<u>\$51,678,821</u>	<u>\$53,773,253</u>	<u>\$57,782,472</u>
Adjustment for Interfund Transactions	<u>(\$43,842,419)</u>	<u>(\$75,094,379)</u>	<u>(\$84,752,377)</u>

**COUNTY OF HENRICO, VIRGINIA
REVENUES & EXPENDITURES - AGENCY FUNDS
FY 2009-10**

<u>Fund-Function/Activity</u>	<u>FY 07-08 Actual</u>	<u>FY 08-09 Original</u>	<u>FY 09-10 Approved</u>
JRJDC Agency Fund			
Revenues:			
Transfer from General Fund	\$3,164,700	\$3,285,493	\$3,286,700
Revenue from Federal Government	97,841	0	0
Revenue from the Commonwealth	1,554,710	1,465,260	1,498,939
Revenue from Goochland/Powhatan	388,650	403,312	403,312
Gain/Loss Sale of Assets	0	0	0
Revenue from Other Localities	0	0	0
Interest Income	181,157	0	0
(To) From Fund Balance-JRJDC	<u>(252,228)</u>	<u>340,023</u>	<u>404,178</u>
Total Revenues	<u><u>\$5,134,830</u></u>	<u><u>\$5,494,088</u></u>	<u><u>\$5,593,129</u></u>
Expenses:			
Operating	\$4,458,650	\$4,815,078	\$4,912,908
Debt Service	<u>676,180</u>	<u>679,010</u>	<u>680,221</u>
Total Expenses	<u><u>\$5,134,830</u></u>	<u><u>\$5,494,088</u></u>	<u><u>\$5,593,129</u></u>
 Other Post Employment Benefits - GASB 45			
Revenues:			
Transfer from General Fund	<u>\$6,400,000</u>	<u>\$6,725,000</u>	<u>\$6,000,000</u>
Total Revenues	<u><u>\$6,400,000</u></u>	<u><u>\$6,725,000</u></u>	<u><u>\$6,000,000</u></u>
Expenses:			
Operating	<u>\$6,400,000</u>	<u>\$6,725,000</u>	<u>\$6,000,000</u>
Total Expenses	<u><u>\$6,400,000</u></u>	<u><u>\$6,725,000</u></u>	<u><u>\$6,000,000</u></u>

COUNTY OF HENRICO, VIRGINIA
TOTAL REVENUES (BY SOURCE) - ACROSS ALL FUNDS
FY 2009-10

	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Belmont Golf Enterprise Fund	Debt Service Fund	Internal Service Funds	Agency Funds	Total All Funds
Revenue from Local Sources:								
General Property Taxes	\$409,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$409,500,000
Other Local Taxes	\$114,615,000	0	0	0	0	0	0	114,615,000
Permits, Fees, and Licenses	\$3,859,200	1,003,870	0	0	0	0	0	4,863,070
Fines and Forfeitures	\$2,727,900	1,145,832	127,000	0	0	0	0	4,000,732
Use of Money and Property	\$8,533,200	165,574	0	0	0	515,000	0	9,213,774
Charges for Services	\$3,176,800	29,214,486	87,089,666	1,192,479	0	0	0	120,673,431
Recovered Costs	\$4,130,700	545,446	0	0	0	102,626,824	0	107,302,970
Non Revenue Receipts	\$2,765,000	211,300	30,000	0	0	2,672,466	0	5,678,766
Shared Expenses	\$0	0	0	0	0	0	403,312	403,312
Miscellaneous	\$45,000	71,580	3,679,264	0	0	31,000	0	3,826,844
Total from Local Sources	549,352,800	32,358,088	90,925,930	1,192,479	0	105,845,290	403,312	780,077,899
Revenue from the Commonwealth:								
Non-categorical Aid	17,376,300	97,050	0	0	0	0	0	17,473,350
Shared Expenses	15,902,300	0	0	0	0	0	1,498,939	17,401,239
Categorical Aid	273,081,900	24,854,949	0	0	0	0	0	297,936,849
Total from the Commonwealth	306,360,500	24,951,999	0	0	0	0	1,498,939	332,811,438
Revenue from the Federal Government:								
Categorical Aid	10,935,200	36,912,022	0	0	0	0	0	47,847,222
Total from the Federal Government	10,935,200	36,912,022	0	0	0	0	0	47,847,222
Total Revenues	\$866,648,500	\$94,222,109	\$90,925,930	\$1,192,479	\$0	\$105,845,290	\$1,902,251	\$1,160,736,559
Operating Transfers	(94,348,930)	23,235,305	1,609,569	0	55,782,472	(80,390,691)	9,286,700	(84,825,575)
Transfers to Capital Projects	(15,000,000)	(3,600,000)	0	0	0	(590,600)	0	(19,190,600)
Total Resources	\$757,299,570	\$113,857,414	\$92,535,499	\$1,192,479	\$55,782,472	\$24,863,999	\$11,188,951	\$1,056,720,384
(To) From Fund Balance	5,000,000	2,833,189	(18,989,523)	0	2,000,000	746,473	404,178	(8,005,683)
(To) From Fund Balance - Designated Cap	9,150,000	0	0	0	0	0	0	9,150,000
(To) From Revenue Stabilization	750,000	0	0	0	0	0	0	750,000
(To) Designated Fund Balance - State Rev	0	0	0	0	0	0	0	0
Total All Funds	\$772,199,570	\$116,690,603	\$73,545,976	\$1,192,479	\$57,782,472	\$25,610,472	\$11,593,129	\$1,058,614,701

COUNTY OF HENRICO, VIRGINIA
TOTAL EXPENDITURES BY DEPARTMENT - ACROSS ALL FUNDS
FY 2009-10

Department	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Belmont Golf Enterprise Fund	Debt Service Fund	Internal Service Funds	Agency Funds	Total All Funds
01 Board of Supervisors	\$1,164,196							\$1,164,196
02 Library	16,399,039							16,399,039
03 Sheriff	34,233,243							34,233,243
04 Circuit Court	3,099,930							3,099,930
05 Commonwealth's Attorney	4,699,778	\$835,304						5,535,082
06 General District Court	200,491							200,491
07 Juvenile & Domestic Relations Court	2,434,398	1,088,023						3,522,421
08 Electoral Board	1,457,761							1,457,761
09 County Manager	4,025,580							4,025,580
10 County Attorney	2,049,269						\$6,000,000	2,049,269
11 Human Resources	6,281,177							12,281,177
12 Public Safety - Police	66,579,523	1,410,225						67,989,748
13 Public Safety - Fire	50,195,913							50,195,913
14 Finance	12,806,463					\$26,709,064		12,806,463
16 General Services	17,275,345							43,984,409
17 Internal Audit	361,168							361,168
18 Debt Service					\$17,727,683			17,727,683
19 Information Technology	13,340,288							13,340,288
21 Agriculture and Home Extension	376,772							376,772
22 Social Services	18,794,146	8,564,611						27,358,757
23 Recreation & Parks	16,770,371			\$1,192,479				17,962,850
24 Public Health	1,645,730							1,645,730
26 Mental Health and Retardation		32,111,037						32,111,037
27 Capital Area Training Consortium		3,666,521						3,666,521
28 Public Works	35,935,899	897,000						36,832,899
29 Real Property	605,673							605,673
30 Economic Development	13,256,265							13,256,265
31 Public Utilities		12,134,268	\$73,545,976					85,680,244
32 Non-Departmental	12,256,941	111,895						12,368,836
33 Building Inspections	4,668,567							4,668,567
34 Planning	4,326,456							4,326,456
35 Permit Centers	945,672							945,672
36 Community Corrections Program		1,741,679						1,741,679
37 Technology Replacement						2,810,424		2,810,424
38 Community Revitalization	1,763,516						5,593,129	1,763,516
40 James River Juvenile Detention Ctr								5,593,129
42 Healthcare						80,843,361		80,843,361
50 Education	424,250,000	54,130,040			40,054,789			518,434,829
60 Interdepartmental Billings						(84,752,377)		(84,752,377)
Total Expenditures	\$772,199,570	\$116,690,603	\$73,545,976	\$1,192,479	\$57,782,472	\$25,610,472	\$11,593,129	\$1,058,614,701

**Estimated Changes to Undesignated Fund Balances
FY2008 Actual through FY2010 Projected (By Fund)**

	Revenues	Expenditures/ Transfers	Fund Balance
GENERAL FUND			
Undesignated Fund Balance - FY2008 Actual			\$ 132,844,459
FY2009 Budgeted Revenues	\$ 870,003,773		
FY2009 Budgeted Expenditures		(765,645,457)	
FY2009 Budgeted Transfers to Other Funds		(104,358,316)	
FY2009 Use of Undesignated Fund Balance-PAYG Capital Projects		(5,000,000)	
FY2009 Anticipated Results of Operations			9,971,723
FY2009 Projected Use of Fund Balance-PAYG Capital Projects			(5,000,000)
Projected Ending Undesignated Fund Balance FY2009			137,816,182
FY2010 Budgeted Revenues	866,648,500		
FY2010 Budgeted Expenditures		(772,199,570)	
FY2010 Budgeted Transfers to Other Funds		(94,448,930)	
FY2010 Use of Undesignated Fund Balance-PAYG Capital Projects		(5,000,000)	
FY2010 Anticipated Results of Operations			6,179,741
FY2010 Projected Use of Fund Balance-PAYG Capital Projects			(5,000,000)
Projected Ending Undesignated Fund Balance FY2010			138,995,923
SPECIAL REVENUE FUND			
Undesignated Fund Balance - FY2008 Actual			0
FY2009 Budgeted Revenues	109,834,142		
FY2009 Budgeted Use of Reserves	1,126,225		
FY2009 Budgeted Total Resources	110,960,367		
FY2009 Budgeted Expenditures		(110,960,367)	
FY2009 Projected Use of Undesignated Fund Balance			0
Projected Ending Undesignated Fund Balance FY2009			0
FY2010 Budgeted Revenues	113,857,414		
FY2010 Budgeted Use of Reserves (net)	2,833,189		
FY2010 Budgeted Total Resources	116,690,603		
FY2010 Budgeted Expenditures		(116,690,603)	
FY2010 Projected Use of Undesignated Fund Balance			0
Projected Ending Undesignated Fund Balance FY2010			0
INTERNAL SERVICE FUNDS			
Unreserved Retained Earnings - FY2008 Actual			\$ 22,159,185
FY2009 Budgeted Revenues	\$ 99,145,929		
FY2009 Budgeted Expenditures		(98,767,359)	
FY2009 Projected Addition to Retained Earnings			378,570
Projected Ending Unreserved Retained Earnings FY2009			22,537,755
FY2010 Budgeted Revenues	109,616,376		
FY2010 Budgeted Expenditures		(110,362,849)	
FY2010 Projected Use of Retained Earnings			(746,473)
Projected Ending Unreserved Retained Earnings FY2010			21,791,282

**Estimated Changes to Undesignated Fund Balances
FY2008 Actual through FY2010 Projected (By Fund)**

	Revenues	Expenditures/ Transfers	Fund Balance
<i>WATER & SEWER ENTERPRISE FUND</i>			
Unreserved Fund Equity - FY2008 Actual			107,686,434
FY2009 Budgeted Revenues	105,694,464		
FY2009 Budgeted Expenditures		(71,921,763)	
FY2009 Budgeted for Capital Use		(65,220,000)	
FY2009 Budgeted Expenditures and Transfers		(137,141,763)	
FY2009 Projected Change to Unreserved Fund Equity			(31,447,299)
Projected Unreserved Fund Equity FY2009			76,239,135
FY2010 Budgeted Revenues	92,535,499		
FY2010 Budgeted Expenditures		(73,545,976)	
FY2010 Budgeted for Capital Use		(33,802,600)	
FY2010 Budgeted Expenditures and Transfers		(107,348,576)	
FY2010 Projected Change to Unreserved Fund Equity			(14,813,077)
Projected Unreserved Fund Equity FY2010			61,426,058
<i>JR/JDC AGENCY FUND</i>			
Unreserved Retained Earnings - FY2008 Actual			\$ 2,965,267
FY2009 Budgeted Revenues	\$ 5,154,065		
FY2009 Budgeted Expenditures		(5,494,088)	
FY2009 Budgeted Use of Unreserved Retained Earnings			(340,023)
Projected Ending Unreserved Retained Earnings FY2009			2,625,244
FY2010 Budgeted Revenues	5,188,951		
FY2010 Budgeted Expenditures		(5,593,129)	
FY2010 Budgeted Use of Unreserved Retained Earnings			(404,178)
Projected Ending Unreserved Retained Earnings FY2010			2,221,066