

County of Fairfax, Virginia



FY 2009 Advertised Budget Plan

Overview

Fairfax County, Virginia

Fiscal Year 2009 Advertised Budget Plan

Overview



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Prepared by the
Fairfax County Department of Management and Budget
12000 Government Center Parkway
Suite 561
Fairfax, Virginia 22035

<http://www.fairfaxcounty.gov/dmb/>

The County of Fairfax is committed to a policy of nondiscrimination in all County programs, services and activities and will provide reasonable accommodations upon request. To request special accommodations, call 703-324-2391, TTY 711. Special accommodations/alternative information formats will be provided upon request. Please allow five working days in advance of events in order to make the necessary arrangements.

Fairfax County Vision Elements

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County by:



Maintaining Safe and Caring Communities -

The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need, and are willing and able to give back to their community.



Building Livable Spaces -

Together, we encourage distinctive “built environments” that create a sense of place, reflect the character, history and natural environment of the community, and take a variety of forms – from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play and connect with others.



Connecting People and Places -

Transportation, technology and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe and convenient manner.



Maintaining Healthy Economies -

Investments in the workforce, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.



Practicing Environmental Stewardship -

Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County’s natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.



Creating a Culture of Engagement -

Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.



Exercising Corporate Stewardship -

Fairfax County government is accessible, responsible and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO
**Fairfax County
Virginia**

**Special Performance Measures Recognition
For the Fiscal Year Beginning
July 1, 2007**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Fairfax County, Virginia for its annual budget for the fiscal year beginning July 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BUDGET CALENDAR

For preparation of the FY 2009 Budget

July 1, 2007

Distribution of the FY 2008 budget development guide. Fiscal Year 2008 begins.



August - September 2007

Agencies forward completed budget submissions to the Department of Management and Budget (DMB) for review.



September - December 2007/ January 2008

DMB reviews agencies' budgets. Meetings with County Executive, Senior Management Team and budget staff for final discussions on the budget.



February 14, 2008

School Board advertises its FY 2009 Budget.



February 25, 2008

County Executive's presentation of the FY 2009 Advertised Budget Plan.



March 1, 2008

Complete distribution of the FY 2009 Advertised Budget Plan.



July 1, 2008

Fiscal Year 2009 begins.



June 30, 2008

Distribution of the FY 2009 Adopted Budget Plan. Fiscal Year 2008 ends.



April 28, 2008

Adoption of the FY 2009 budget plan, Tax Levy and Appropriation Ordinance by the Board of Supervisors.



April 21, 2008

Board action on *FY 2008 Third Quarter Review*. Board mark-up of the FY 2009 proposed budget.



March 31, April 1 and April 2, 2008

Public hearings on proposed FY 2009 budget, *FY 2008 Third Quarter Review* and FY 2009-2013 Capital Improvement Program (with Future Years to 2018) (CIP).



March 2008

Board authorization for publishing FY 2009 tax and budget advertisement.



Fairfax County is committed to complying with the Americans with Disabilities Act (ADA). Special accommodations will be made upon request. Please call 703-324-2391 (Virginia Relay: 711).

FOR ADDITIONAL INFORMATION

Information regarding the contents of this or other budget volumes can be provided by calling the Fairfax County Department of Management and Budget at 703-324-2391 from 8:00 a.m. to 4:30 p.m.

Internet Access: The Fairfax County budget is also available for viewing on the Internet at:



<http://www.fairfaxcounty.gov/dmb/>

Reference copies of all budget volumes are available at all branches of the Fairfax County Public Library:

City of Fairfax Regional

10360 North Street
Fairfax, VA 22030
703-293-6227

Reston Regional

11925 Bowman Towne Drive
Reston, VA 20190-3311
703-689-2700

Centreville Regional

14200 St. Germain Drive
Centreville, VA 20121-2299
703-830-2223

Great Falls

9830 Georgetown Pike
Great Falls, VA 22066-2634
703-757-8560

John Marshall

6209 Rose Hill Drive
Alexandria, VA 22310-6299
703-971-0010

Dolley Madison

1244 Oak Ridge Avenue
McLean, VA 22101-2818
703-356-0770

Thomas Jefferson

7415 Arlington Boulevard
Falls Church, VA 22042-7499
703-573-1060

George Mason Regional

7001 Little River Turnpike
Annandale, VA 22003-5975
703-256-3800

Sherwood Regional

2501 Sherwood Hall Lane
Alexandria, VA 22306-2799
703-765-3645

Tysons-Pimmit Regional

7584 Leesburg Pike
Falls Church, VA 22043-2099
703-790-8088

Herndon Fortnightly

768 Center Street
Herndon, VA 20170-4640
703-437-8855

Lorton

9520 Richmond Highway
Lorton, VA 22079-2124
703-339-7385

Richard Byrd

7250 Commerce Street
Springfield, VA 22150-3499
703-451-8055

Kingstowne

6500 Landsdowne Centre
Alexandria, VA 22315-5011
703-339-4610

Oakton

10304 Lynnhaven Place
Oakton, VA 22124-1785
703-242-4020

Pohick Regional

6450 Sydenstricker Road
Burke, VA 22015-4274
703-644-7333

Chantilly Regional

4000 Stringfellow Road
Chantilly, VA 20151-2628
703-502-3883

Martha Washington

6614 Fort Hunt Road
Alexandria, VA 22307-1799
703-768-6700

Kings Park

9000 Burke Lake Road
Burke, VA 22015-1683
703-978-5600

Patrick Henry

101 Maple Avenue East
Vienna, VA 22180-5794
703-938-0405

Woodrow Wilson

6101 Knollwood Drive
Falls Church, VA 22041-1798
703-820-8774

Access Services

12000 Government Center
Parkway, Suite 123
Fairfax, VA 22035-0012
703-324-8380
TTY 703-324-8365

Additional copies of budget documents are also available on compact disc (CD) from the Department of Management and Budget (DMB) at no extra cost.

Please call DMB in advance to confirm availability of all budget publications.

Department of Management and Budget
12000 Government Center Parkway, Suite 561
Fairfax, VA 22035-0074
(703) 324-2391

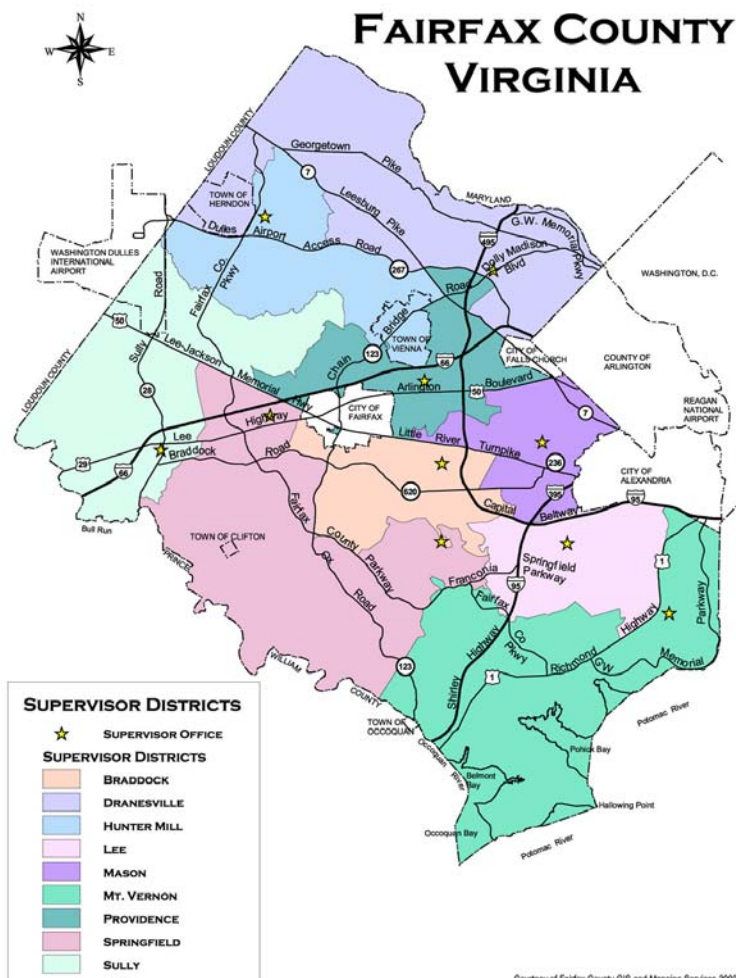
County Organization

Fairfax County Government

In Virginia, cities and counties are distinct units of government and do not overlap. Fairfax County completely surrounds the City of Fairfax and is adjacent to the City of Falls Church and the City of Alexandria. Property within these cities is not subject to taxation by Fairfax County, and the County generally is not required to provide governmental services to their residents. However, pursuant to agreements with these cities, the County does provide certain services to their residents.

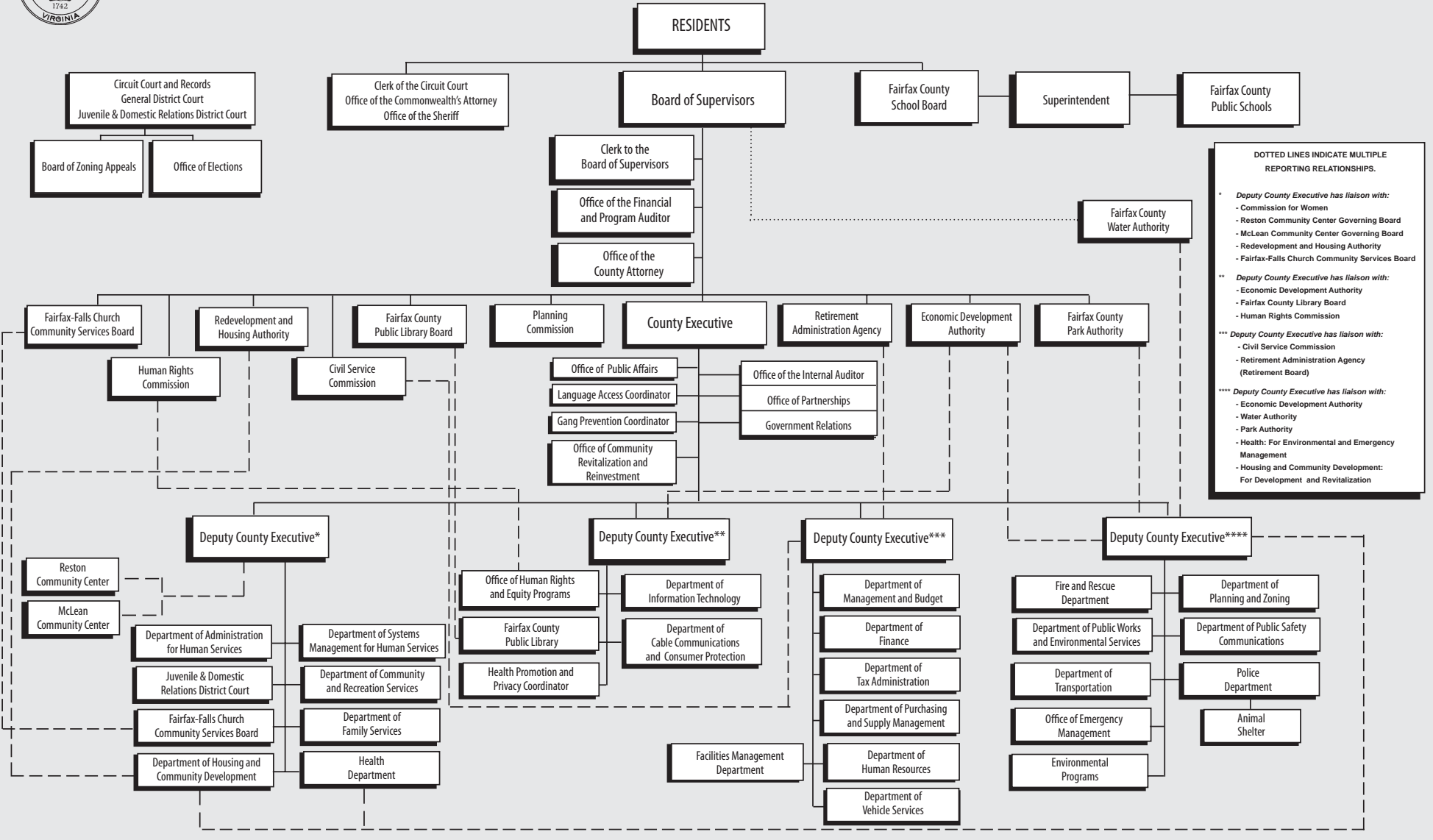
In Fairfax County, there are three incorporated towns - Clifton, Herndon and Vienna - which are overlapping units of government within the County. With certain limitations prescribed by the Code of Virginia, the ordinances and regulations of the County are generally effective in them. Property in these towns is subject to County taxation and the County provides certain services to their residents. These towns may incur general obligation bonded indebtedness without the prior approval of the County.

The Fairfax County government is organized under the Urban County Executive form of government as defined under the Code of Virginia. The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County. The Board of Supervisors consists of ten members: the Chairman, elected at large, and one member from each of nine supervisory districts, elected for four year terms by the voters of the district in which the member resides. The Board of Supervisors appoints a County Executive to act as the administrative head of the County. The County Executive serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, directs business and administrative procedures, and recommends officers and personnel to be appointed by the Board of Supervisors. An organizational chart of Fairfax County government is provided on the next page.





ORGANIZATION OF FAIRFAX COUNTY GOVERNMENT



DOTTED LINES INDICATE MULTIPLE REPORTING RELATIONSHIPS.

- * Deputy County Executive has liaison with:
 - Commission for Women
 - Reston Community Center Governing Board
 - McLean Community Center Governing Board
 - Redevelopment and Housing Authority
 - Fairfax-Falls Church Community Services Board
- ** Deputy County Executive has liaison with:
 - Economic Development Authority
 - Fairfax County Library Board
 - Human Rights Commission
- *** Deputy County Executive has liaison with:
 - Civil Service Commission
 - Retirement Administration Agency (Retirement Board)
- **** Deputy County Executive has liaison with:
 - Economic Development Authority
 - Water Authority
 - Park Authority
 - Health: For Environmental and Emergency Management
 - Housing and Community Development: For Development and Revitalization

County Organization

BOARDS, AUTHORITIES AND COMMISSIONS

Appeal Groups

Board of Building and Fire Prevention Code Appeals
Board of Equalization of Real Estate Assessments
Board of Zoning Appeals¹
Civil Service Commission
Human Rights Commission

Management Groups

Audit Committee (3 Board Members, 2 Citizens)
Burgundy Village Community Center Operations Board
Celebrate Fairfax, Inc. Board of Directors
Economic Development Authority
Electoral Board
Fairfax County Convention & Visitors Corporation Board of Directors
Fairfax County Employees' Retirement System Board of Trustees
Fairfax County Park Authority
Fairfax County Public Library Board of Trustees
Fairfax County Water Authority
Fairfax-Falls Church Community Services Board
Industrial Development Authority
McLean Community Center Governing Board
Police Officers Retirement System Board of Trustees
Redevelopment and Housing Authority
Reston Community Center Governing Board
Uniformed Retirement System Board of Trustees

Regional Agencies to which Fairfax County Contributes

Health Systems Agency Board
Metropolitan Washington Airports (MWA) Policy Committee
Metropolitan Washington Council of Governments
National Association of Counties
Northern Virginia Community College Board
Northern Virginia Regional Commission
Northern Virginia Regional Park Authority
Northern Virginia Transportation Commission
Northern Virginia Transportation Coordinating Council
Route 28 Highway Transportation District Advisory Board
Upper Occoquan Sewage Authority (UOSA)
Virginia Association of Counties
Virginia Municipal League
Washington Metropolitan Area Transit Authority

¹ The members of this group are appointed by the 19th Judicial Circuit Court of Virginia.

County Organization

BOARDS, AUTHORITIES AND COMMISSIONS

Advisory Groups

A. Heath Onthank Award Selection Committee
Advisory Plans Examiner Board
Advisory Social Services Board
Affordable Dwelling Unit Advisory Board
Agricultural and Forestal Districts Advisory Committee
Airports Advisory Committee
Alcohol Safety Action Program Local Policy Board
Animal Services Advisory Commission
Architectural Review Board
Athletic Council
Barbara Varon Volunteer Award Selection Committee
Chesapeake Bay Preservation Ordinance Exception Review Committee
Child Care Advisory Council
Citizen Corps Council, Fairfax County
Commission for Women
Commission on Aging
Commission on Organ and Tissue Donation and Transplantation
Committee for the Plan to Prevent and End Homelessness in the Fairfax-Falls Church Community
Community Action Advisory Board (CAAB)
Community Criminal Justice Board (CCJB)
Community Policy and Management Team, Fairfax-Falls Church
Community Revitalization and Reinvestment Advisory Group
Consumer Protection Commission
Countywide Non-Motorized Transportation (Trails) Committee
Criminal Justice Advisory Board (CJAB)
Dulles Rail Transportation Improvement District Advisory Board, Phase I
Employer Child Care Council
Engineering Standards Review Committee
Environmental Quality Advisory Council (EQAC)
Fairfax Area Disability Services Board
Fairfax Community Long Term Care Coordinating Council
Fairfax County History Museum Subcommittees
Fairfax County Safety Net Health Center Commission
Geotechnical Review Board
Health Care Advisory Board
History Commission
Human Services Council
Information Technology Policy Advisory Committee
Josiah H. Beeman Commission
Juvenile & Domestic Relations Court Citizens Advisory Council
Land Use Information Accessibility Advisory Group
Laurel Hill Project Advisory Citizen Oversight Committee
Oversight Committee on Drinking and Driving
2007 Fall Bond Referendum Citizen Committee

County Organization

BOARDS, AUTHORITIES AND COMMISSIONS

Advisory Groups

Planning Commission
Road Viewers Board
Security Alarm Systems Commission
Small Business Commission, Fairfax County
Southgate Community Center Advisory Council
Supervised Visitation and Supervised Exchange Task Force
Tenant Landlord Commission
Trails and Sidewalks Committee
Transportation Advisory Commission
Tree Commission
Trespass Towing Advisory Board
Tysons Corner Transportation and Urban Design Study Coordinating Committee
Virginia 2007 Community Citizen Planning Committee
Volunteer Fire Commission
Wetlands Board
Youth Basketball Council Advisory Board

How to Read the Budget

THE BUDGET

Each year, Fairfax County publishes sets of budget documents or fiscal plans: the Advertised Budget Plan and the Adopted Budget Plan. Submission and publication of the budget is contingent upon criteria established in the Code of Virginia. The Advertised Budget Plan is the annual budget proposed by the County Executive for County general government operations for the upcoming fiscal year, which runs from July 1 through June 30. The Advertised Budget Plan is based on estimates of projected expenditures for County programs and it provides the means for paying for these expenditures through estimated revenues. According to the Code of Virginia, the Board of Supervisors must fix a tax rate and adopt a budget for informative and planning purposes no later than the beginning of the fiscal year (July 1). Following extensive review, deliberation and public hearings to receive input from County residents, the Board of Supervisors formally approves the Adopted Budget Plan typically in late April in order to satisfy the requirement that the Board of Supervisors approve a transfer to the Fairfax County School Board by May 1, or within 30 days of receiving state revenue estimates from the state, whichever is later. The transfer amount has traditionally been included in the Board's Adopted Budget, requiring that the Board adopt the budget on or before May 1st, not July 1 as the Code allows.

The Fairfax County Budget Plan (Advertised and Adopted) is presented in several volumes. A brief description of each document is summarized below:

The Citizen's Guide includes a summary of the key facts, figures and highlights of the budget.

The Budget Overview summarizes the budget, thereby allowing a complete examination of the budget through this document. The Overview contains the County Executive's message to the Board of Supervisors; budget highlights; a summary of the County's fiscal condition, allocation of resources, and financial history; and projections of future revenues and expenditure requirements. Also included is information on the County's taxes and fees; fiscal and demographic trends; direct spending by County departments; transfers to other public organizations, such as the Fairfax County Public Schools and Metro; and funded construction projects.

Volume 1 – General Fund details the budgets for County departments and agencies funded from general tax revenue such as real estate and personal property taxes. Included are summary budget schedules and tables organized by accounting classification and program area summaries. Detailed budget information is presented by program area and by department/agency. Also included are organizational charts, strategic issues, new initiatives and recent accomplishments, goals, objectives and performance indicators for each department/agency.

Volume 2 – Capital Construction and Other Operating Funds details budgets for County departments, agencies, construction projects and programs funded from non-General Fund revenue sources, or from a mix of General Fund and non-General Fund sources, such as federal or state grants, proceeds from the sale of bonds, user fees and special tax districts. Included are detailed budget schedules and tables organized by accounting classification, as well as budget summaries by fund group. This volume also details information associated with Fairfax County funding for Contributory Agencies.

Capital Improvement Program – The County also prepares and publishes a five-year Capital Improvement Program (CIP) – separate from the budget – which is also adopted by the Board of Supervisors and published as a separate document. The CIP specifies capital improvements and construction projects which are scheduled for funding over the next five years in order to maintain or enhance the County's capital assets and delivery of services. In addition, the CIP also describes financing instruments or mechanisms for those projects. Financial resources used to meet priority needs as established by the CIP are accounted for in the Capital Project Funds. The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for general obligation bonds or other types of debt required to fund specific CIP projects. In addition, the cost of opening and operating new facilities is closely linked to the CIP.

To view information on Fairfax County's budget and budget process on the Web, go to <http://www.fairfaxcounty.gov/dmb/>.

How to Read the Budget

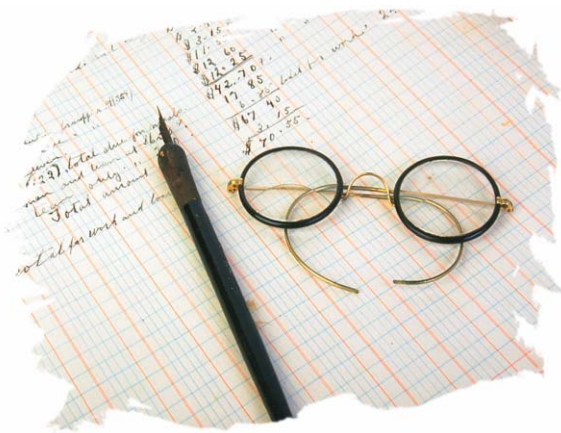
BASIS OF ACCOUNTING AND BUDGETING

A budget is a formal document that enables the County to plan for the future, measure the performance of County services, and help the public to understand where revenues come from and how they are spent on County services. The budget reflects the estimated costs of operation for the County's programs, services and activities. The budget serves many purposes and addresses different needs depending on the "audience" including, County residents, federal and state regulatory authorities, elected officials, other local governments, taxpayers or County staff.

The budget must comply with the Code of Virginia and regulatory requirements. Fairfax County is required to undergo an annual financial audit by independent auditors. Thus, the budget outlines the required information to serve legal and financial reporting requirements. The budget is prepared and organized within a defined basis of budgeting and financial structure to meet regulatory and managerial reporting categories of expenditures and revenues. The Commonwealth of Virginia requires that the County budget be based on fund accounting, which is a system that matches the sources of revenue (such as taxes or service fees) with the uses (program costs) of that revenue. Therefore, the County budgets and accounts for its revenues and expenditures in various funds. Financially, the County budget is comprised of three primary fund types: Governmental Funds (General Fund, Debt Service Fund, Special Revenue Funds and Capital Project Funds), Proprietary Funds (Enterprise Funds and Internal Service Funds), and Fiduciary Funds (Trust Funds and Agency funds).

Accounting Basis

The County's governmental functions and accounting system are organized and controlled on a fund basis. Each fund is considered a separate accounting entity, with operations accounted for in a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.



Governmental and agency funds are accounted for on a modified accrual basis of accounting. Revenue is considered available and recorded if it is collectible within the current period or within 45 days thereafter, to be used to pay liabilities of the current period. Expenditures are generally recorded when the related fund liability is incurred, with the exception of certain liabilities recorded in the General Long-Term Obligations Account Group.

Proprietary, pension and non-expendable trust funds utilize the full accrual basis of accounting which requires that revenues be recognized in the period in which service is given and that expenses be recorded in the period in which the benefit is received. A description of the fund types is provided on the next page:

General Fund: The General Fund is the County's primary operating fund, and it is used to account for all revenue sources and expenditures which are not required to be accounted for in other funds.. Revenues are derived primarily from real estate and personal property taxes as well as other local taxes, federal and state distributions, license and permit fees, charges for services, and interest from investments. A significant portion of General Fund revenues are transferred to other funds to finance the operations of the County's public schools and Community Services Board (CSB) and debt service among other things.

Special Revenue Funds: These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

How to Read the Budget

Debt Service Funds: The debt service funds are used to account for the accumulation of resources for, and the payment of, the general obligation debt service of the County and for the debt service of the lease revenue bonds and special assessment debt. Included in this fund type is the School Debt Service Fund as the County is responsible for servicing the general obligation debt it has issued on behalf of Public Schools (FCPS).

Capital Project Funds: These funds are used to account for financial resources to be used for the acquisition or construction of any major capital facilities (other than those financed by Proprietary Funds), and are used to account for financial resources used for all general construction projects other than enterprise fund construction. The Capital Project Funds account for all current construction projects, including improvements to and the construction of schools, roads and various other projects.

Proprietary Funds: These funds account for County activities, which operate similarly to private sector businesses. Consequently, these funds measure net income, financial position, and changes in financial position. The two primary types of Proprietary Funds are Enterprise Funds and Internal Service Funds. The Fairfax County Integrated Sewer System is the only enterprise fund of the County. This fund is used to account for the financing, construction, and operations of the countywide sewer system. Internal Service Funds are used to account for the provision of general liability, malpractice, and workers' compensation insurance, health insurance for County employees and retirees, vehicle services, the County's print shop operations, and technology infrastructure support that are provided to County departments or agencies on an allocated cost recovery basis.

Fiduciary Funds: These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Pension Trust Funds are the principal fiduciary funds used to account for the assets held in trust by the County for the employees and beneficiaries of its defined pension plans – the Employees' Retirement System, the Police Officers Retirement System, and the Uniformed Retirement System. Also included in Fiduciary Funds are Agency Funds which are used to account for monies received, held, and disbursed on behalf of developers, welfare recipients, the Commonwealth of Virginia, the recipients of certain bond proceeds, and certain other local governments.

Accounting Standards

During FY 2009, the County continues to use the Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, financial reporting model, otherwise known as GASB 34. These standards changed the entire reporting process for local governments, as they require new entity-wide financial statements, in addition to current fund statements and other additional reports such as management discussion and analysis. Infrastructure values are now reported, and various changes in accounting have been implemented.

The County's basis of budgeting is consistent with generally accepted accounting principles.

It should be noted that beginning in FY 2008 the County's financial statements will be required to implement GASB Statement Number 45 for post employment benefits including health care, life insurance, and other non-retirement benefits offered to retirees. This new standard addresses how local governments account for and report their costs related to post-employment healthcare and other non-pension benefits, such as the County's retiree health benefit subsidy. Currently, the County's subsidy is funded on a pay-as-you-go basis. GASB 45 will require that the County accrue the cost of these post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. This funding methodology mirrors the funding approach used for pension/retirement benefits. The County will have the option of continuing to fund benefit payments as they come due, which would result in a large unfunded liability, or prepay during employees' active employment in order to decrease the unfunded liability. Upon careful examination of the advantages and disadvantages of this option, the County has decided to follow guidance provided by GASB and established a trust fund to as

How to Read the Budget

part of the [FY 2008 Adopted Budget Plan](#) pre-fund the cost of post-employment healthcare and other non-pension benefits. For further details please refer to the Fund 603, OPEB Trust Fund narrative in Volume 2.

Budgetary Basis

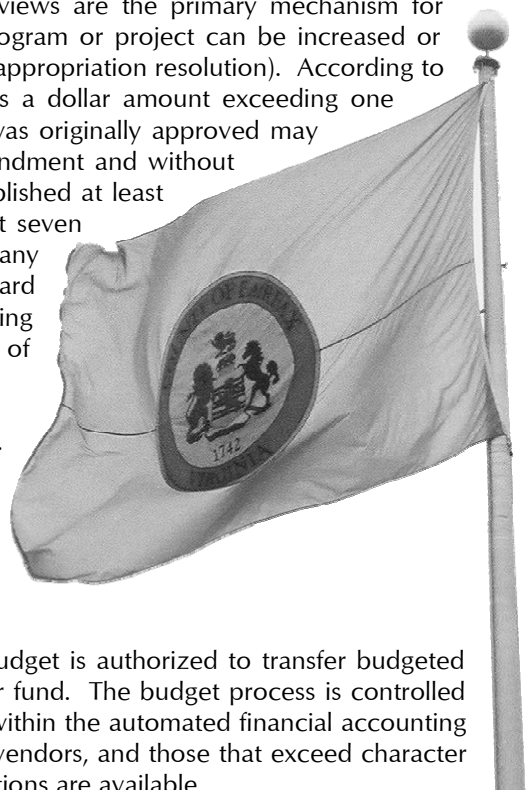
Annual budgets spanning the fiscal year (July 1 – June 30) are prepared on an accounting basis, with certain exceptions. Please refer to the table in the Financial Structure portion of this section for information regarding the purpose of various types of funds, supporting revenues and budgeting and accounting bases.

The budget is controlled at certain legal and managerial/administrative levels. The [Code of Virginia](#) requires that the County adopt a balanced budget. The adopted Fiscal Planning Resolution places legal restrictions on expenditures at the agency or fund level. Managerial budgetary control is maintained and controlled at the fund, department and character (i.e., Personnel Services, Operating Expenses, Capital Equipment, and Recovered Costs) or project level. Personnel Services include regular pay, fringe benefits and extra compensation. Operating Expenses are the day-to-day costs involved in the administration of an agency. Capital Equipment reflects items that have a value of more than \$5,000 and an expected life of more than one year, and Recovered Costs are reimbursements from other County agencies for specific services that have been provided.

There are also two built-in provisions for amending the adopted budget the Carryover Review and the Third Quarter Review. During the fiscal year, quarterly budget reviews are the primary mechanism for revising appropriations. The budget for any fund, agency, program or project can be increased or decreased by formal Board of Supervisors action (budget and appropriation resolution). According to the [Code of Virginia](#) any budget amendment which involves a dollar amount exceeding one percent of total expenditures or \$500,000 from that which was originally approved may not be enacted without the County first advertising the amendment and without conducting a public hearing. The advertisement must be published at least once in a newspaper with general County circulation at least seven days prior to the public hearing. It should be noted that, any amendment of \$500,000 or more requires that the Board advertise a synopsis of the proposed changes. After obtaining input from residents at the public hearing, the Board of Supervisors may then amend the budget by formal action.

All annual appropriations lapse at the end of the fiscal year. Under the County's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be reappropriated and honored the subsequent fiscal year.

In addition, the County's Department of Management and Budget is authorized to transfer budgeted amounts between characters or projects within any agency or fund. The budget process is controlled at the character or project level by an appropriations system within the automated financial accounting system. Purchase orders are encumbered prior to release to vendors, and those that exceed character level appropriations are not released until additional appropriations are available.



How to Read the Budget

DEPARTMENTS AND PROGRAM AREAS

The County's departments and program areas are easiest to understand if compared to a filing cabinet. Each drawer of the filing cabinet is a separate fund type/fund, such as Special Revenue, and within each drawer or fund there are many file folders which represent County agencies, departments or funds. County organizations in the General Fund are called agencies or departments, while organizations in the other funds are called funds. For example, the Health Department, which is a General Fund agency, is one agency or folder in the General Fund drawer.



For reporting purposes, all agencies and departments in the General Fund are grouped into "program areas." A program area is a grouping of County agencies or departments with related countywide goals. Under each program area, individual agencies and departments participate in activities to support the program area goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others.

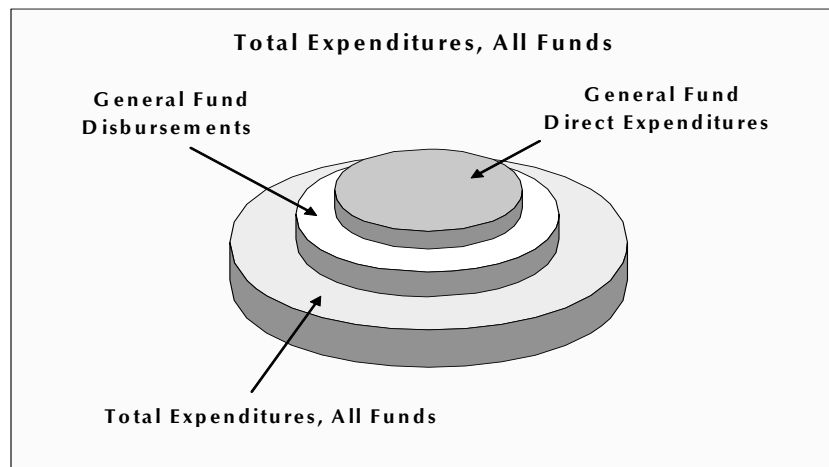
While most of the information in the budget is focused on an agency or fund, there are several summary schedules that combine different sources of information such as General Fund receipts and expenditures, County position schedules and other summary schedules.

COUNTY EXPENDITURES AND REVENUES

County Expenditures

Expenditures for Fairfax County services and programs can be categorized as three concentric circles. Each circle encompasses the funds inside it:

- ◆ In the smallest circle are the General Fund Direct Expenditures that support the day-to-day operations of most County agencies.
- ◆ The second largest circle is General Fund Disbursements. This circle includes General Fund Direct Expenditures and General Fund transfers to other funds, such as the Fairfax County Public Schools, Metro transportation system, and the County's debt service. The transfer of funding to the County Public Schools, including debt service, accounts for 52.4 percent of the County's disbursements in FY 2009.
- ◆ The largest circle is Total Expenditures. It represents expenditures from all appropriated funds.



How to Read the Budget

County Revenues

The revenue Fairfax County uses to fund its services and programs is generated from a variety of sources:

- ◆ The General Fund portion of Total Revenues consists of several major components, the two largest being Real Estate Tax revenues and Personal Property Tax revenues. In FY 2009, these categories are estimated to account for approximately 60.0 percent and 15.6 percent of the total General Fund revenues, respectively. Please note that a portion of the Personal Property Taxes is paid to the County by the state. These funds are included in the aforementioned Personal Property Tax total, rather than in Revenue from the Commonwealth. Local Taxes, which include Local Sales Tax receipts, Consumer Utility Taxes, and Business Professional and Occupational License Taxes, comprise approximately 14.7 percent of General Fund revenues in FY 2009. The remaining revenue categories, including Revenue from the Federal Government, Fines and Forfeitures, Revenue from the Use of Money and Property, Revenue from the Commonwealth, Recovered Costs, Charges for Services, and Permits, Fees and Regulatory Licenses make up 9.9 percent of the total.
- ◆ Total Revenues consist of all revenues received by all appropriated funds in the County. Total Revenues include all General Fund revenues, as well as sewer bond revenue, refuse collection and disposal fees, and revenue from the sale of bonds.

How to Read the Budget

FINANCIAL STRUCTURE

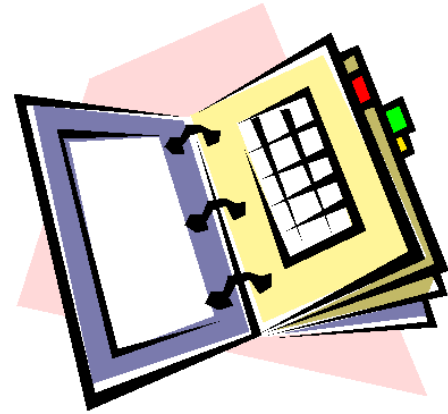
| <u>Fund/Fund</u> | <u>Type Title</u> | <u>Purpose</u> | <u>Revenue</u> | <u>Budgeting Basis</u> | <u>Accounting Basis</u> |
|---|---|---|--|------------------------|-------------------------|
| GOVERNMENTAL FUNDS | | | | | |
| General Fund (Volume 1) | Accounts for the cost of general County government. | Primarily from general property taxes, other local taxes, revenue from the use of money and property, license and permit fees, and state shared taxes. | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual | |
| General Fund Group: Revenue Stabilization Fund (Volume 2) | Established by the Board of Supervisors in FY 2000 to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. | Minimum of 40 percent of non-recurring balances identified at the Carryover and Third Quarter Reviews transferred to the Fund until a maximum balance of 3 percent of General Fund Disbursements is attained. | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual | |
| Special Revenue Funds (Volume 2) | Account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. | A variety of sources including fees for service, General Fund transfers, federal and state grant funding, cable franchise fees, and special assessments. | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual | |
| Debt Service Funds (Volume 2) | Account for the accumulation of resources for and the payments of general obligation bond principal, interest and related expenses. | General Fund transfers and special assessment bond principal and interest from special assessment levies. | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual | |
| Capital Project Funds (Volume 2) | Account for financial resources used for all general County and School construction projects other than Enterprise Fund construction. | General Fund transfers, bond proceeds revenue from the real estate penny, and miscellaneous contributions. | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual | |
| PROPRIETARY FUNDS | | | | | |
| Enterprise Funds (Wastewater Management Program) (Volume 2) | Account for operations financed and operated in a manner similar to the private sector. The County utilizes Enterprise Funds for the Wastewater Management Program, which provides construction, maintenance, and operation of the countywide sewer system. | User charges to existing customers for continuing sewer service and availability fees charged to new customers for initial access to the system. | Accrual, depreciation expenses not included | Accrual | |
| Internal Service Funds (Volume 2) | Account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a reimbursement basis. | Reimbursement via various inter-governmental payments, including the General Fund, for services and goods provided. | Accrual, depreciation expenses not included | Accrual | |
| FIDUCIARY FUNDS | | | | | |
| Trust Funds (Volume 2) | Account for assets held by the County in a trustee or agency capacity. Trust funds are usually established by a formal trust agreement. | Various inter-governmental payments, including the General Fund, and contributions by participants. | Accrual | Accrual | |
| Agency Funds (Volume 2) | Agency funds are custodial in nature and are maintained to account for funds received and disbursed by the County for various governmental agencies and other organizations. | Various inter-governmental payments, including the General Fund, and contributions by participants. | Modified Accrual | Modified Accrual | |

Budget Process

THE BUDGET CYCLE

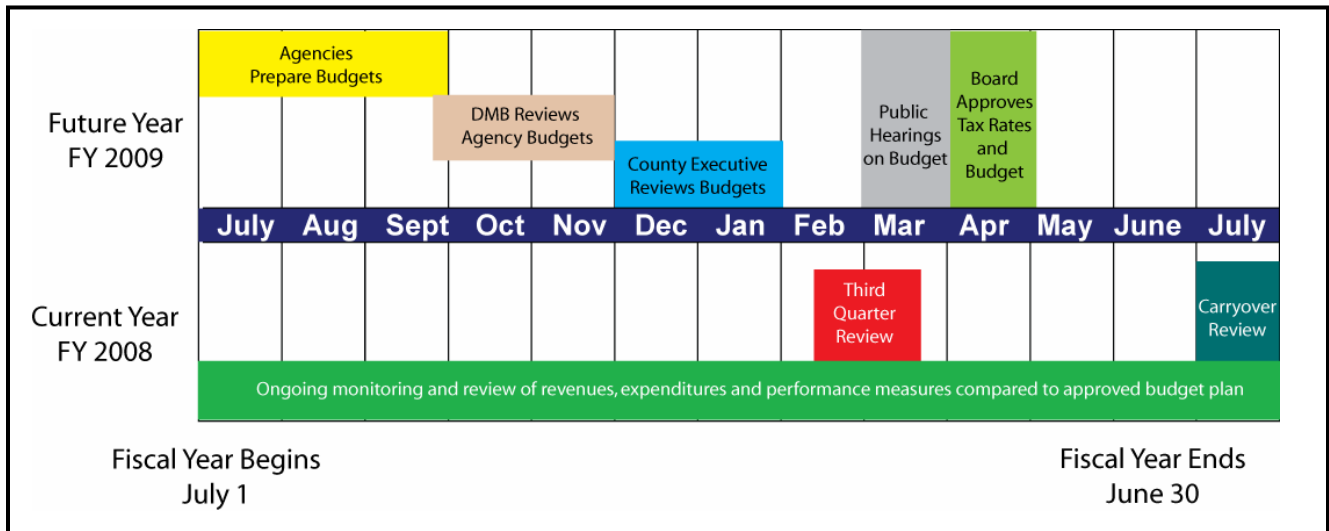
The budget has several major purposes. It converts the County's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of County services and programs; and outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of Supervisors, it becomes a work plan of objectives to be accomplished during the next fiscal year.

The annual Fairfax County budget process is an ongoing cyclical process simultaneously looking at two fiscal years (current and future). The budget year officially starts on July 1; however, the budget process itself is a continuum which involves both the current year budget and the next fiscal year's budget. Changes to the current year budget are made at the Third Quarter and Carryover Reviews. The Carryover Review closes out the previous year in addition to revising the expenditure level for the current year. These changes must be approved by the Board of Supervisors. During the fiscal year, quarterly reviews of revenue and expenditures are undertaken by the Department of Management and Budget, and any necessary adjustments are made to the budget. On the basis of these reviews, the Board of Supervisors revises appropriations. Public hearings are held prior to Board action when potential appropriation increases are greater than \$500,000.



Citizen involvement and understanding of the budget are a key part of the review process. Public hearings for the County Executive's FY 2009 Advertised Budget Plan and the FY 2009 - FY 2013 Capital Improvement Program (CIP) will be held on March 31, April 1 and April 2, 2008 at the Government Center.

The mark-up of the FY 2009 budget will be held on Monday, April 21, 2008, and the Board of Supervisors will formally adopt the FY 2009 Budget Plan on Monday, April 28, 2008.



The budget calendar for the fiscal year in Fairfax County is depicted in tabular format on the next page:

Budget Process

| <i>DATE</i> | <i>BUDGET ACTIVITY</i> | <i>EXPLANATION</i> |
|--------------------------------------|---|---|
| July 2007 | The End-of-Year Closeout | The end-of-year closeout finalizes actual expenditures for all agencies, and when necessary, the fiscal plan is adjusted to reconcile the actual expenditure amounts. Such adjustments are accomplished through reallocations or supplemental appropriations. |
| July 2007 | FY 2007 Carryover Review | Carryover represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the previous year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. Funding for those items carried over can be expended without a second full-scale justification and approval procedure. |
| September 2007 | Budget Submissions | Agencies submit their budget requests for the upcoming fiscal year to the Department of Management and Budget in two parts: the baseline request and the addendum, which includes program expansions and other requests beyond the budget development criteria. |
| September 2007 | Board of Supervisors' Action on the Carryover Review | Carryover revisions represent the first formal revision to the current year Adopted Budget. After public hearings to allow County citizens to voice their opinions on potential Carryover adjustments, the Board of Supervisors takes action on the Carryover Review as submitted by the County Executive. |
| September 2007 through November 2007 | Review of Budget Submissions | The Department of Management and Budget reviews each agency's budget submission and provides recommendations to the County Executive. These recommendations consist of expenditure analyses and evaluations of agency goals, objectives, and performance measures. This review culminates in an agency narrative, which is included in a package forwarded to the County Executive for review and decision, and ultimately published in the Advertised Budget Plan. |
| December 2007 through January 2008 | County Executive and senior management team discuss, review and consider DMB recommendations, budget issues and priorities for upcoming fiscal year | The Department of Management and Budget finalizes recommendations on upcoming fiscal year requirements. These recommendations are forwarded to the County Executive and the Deputy County Executives. The County Executive meets with the Senior Management Team to discuss budget issues and priorities for the upcoming year and beyond. |
| February 25, 2008 | County Executive presents executive recommended FY 2009 Advertised Budget Plan to the Board of Supervisors | The County Executive releases the upcoming year's Advertised Budget Plan, which summarizes estimated revenues, expenditures, transfers, agency goals, objectives and performance data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County. |
| February 2008 - March 2008 | FY 2008 Third Quarter Review | The Department of Management and Budget conducts the Third Quarter Review on the current year Revised Budget Plan. The Department of Management and Budget's recommendations are forwarded to the County Executive for review and adjustment. The package is then forwarded to the Board of Supervisors for action. |
| March 31, April 1 and April 2, 2008 | Public Hearings on the Budget | Public hearings are held on the upcoming year's Advertised Budget Plan, the Capital Improvement Program and the Third Quarter Review providing a forum for County citizens to voice their opinions. |
| April 21, 2008 | Budget Mark-Up | The Board of Supervisors approves the FY 2008 Third Quarter Review. Included are revisions to current year revenue estimates, which are used as the basis for final adjustments to the next fiscal year's budget. The Board of Supervisors votes on adjustments to the Advertised Budget Plan are made. |
| April 28, 2008 | Board of Supervisors adopts budget for FY 2009 which begins on July 1, 2008 | The Board of Supervisors adopts the budget for FY 2009 and establishes tax rates for the upcoming year, and approves the Capital Improvement Program (CIP) for FY 2009-FY 2013. |
| July 1, 2008 | FY 2009 Begins | Execution and implementation of the FY 2009 Adopted Budget begins. |



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County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County.

February 25, 2008

Chairman and Members of the Board of Supervisors
County of Fairfax

Chairman and Board Members:

I am legally obligated to transmit to the Board of Supervisors and the citizens of Fairfax County my budget proposal for Fiscal Year 2009, totaling \$6,055,007,173 including General Fund Disbursements of \$3,322,726,158, which represents a 1.59 percent decrease from the *FY 2008 Revised Budget Plan* and an increase of just \$5.3 million or 0.16 percent over the FY 2008 Adopted funding level. Direct General Fund Expenditures total \$1,230,247,000 and reflect a decrease of 2.30 percent from the *FY 2008 Revised Budget Plan*. The FY 2009 budget proposal is based on a Real Estate Tax rate of \$0.89 per \$100 of assessed value. In accordance with the Board's budget guidelines, the transfer for school operations has been held to the FY 2008 level and County spending has been held flat.

The ramifications to both the Schools and the County of this constrained budget will be significant. For County government, the FY 2009 budget guidelines have required strict action to eliminate a deficit of \$120 million from the budget. This has been achieved through a series of measures including a net 4 percent reduction in agency salary budgets over and above the salary vacancy factor, a reduction of 50 percent in employee compensation increases, elimination of full funding for inflationary adjustments or those required by population increases, federal and state mandates, or new service requirements, and reductions in capital project funding. Fee enhancements, utilization of new transportation revenues and the use of one time balances have been necessary to balance this budget. In addition, the revenue downturn prohibited me from providing resources for new initiatives or to enhance ongoing services. Later in this presentation, I will highlight several of the areas I would have strongly considered funding if resources had been available.

Striking the proper balance between rising assessments and reducing the real estate tax rate is a challenge with each budget. Over the past seven years, the Board has reduced the tax rate 34 cents and addressed public demands for services while maintaining the high quality of life in Fairfax County. With this in mind, I believe it would be prudent that the Board consider advertising an increase in the tax rate, of at least 3 cents, in order to give itself the opportunity to react to the ever-changing and worsening economic outlook for the nation and the region. It should be noted that because of residential assessments, the average homeowner would still pay less in taxes in FY 2009, even with a 3 cent tax rate increase. Our forecasts for FY 2009 revenue are fundamentally dependent on changes in the economy and each day seems to bring news of further deterioration. The January 22, 2008 action by the Federal Reserve in reducing its key interest rate, the federal funds rate, from 4.25 to 3.5 percent was the largest single day percentage reduction in Federal Reserve history but necessary in hopes of keeping the economy from slipping into recession. The Federal Reserve then acted again at its January 30, 2008 meeting and further reduced the federal funds rate to 3.0 percent. The 125 basis point reduction combined with market analyst projections that interest rates will be at or below 2.0 percent by July 2008, have the cumulative impact of reducing County General Fund interest income by over \$25 million from the interest estimates included in this budget proposal. ***Therefore, even as it is being printed, the FY 2009 Budget is out of balance. At a minimum, I will need to recommend adjustments at Add-on totaling approximately \$25 million and offset it with additional revenue, further expenditure reductions or a combination of both. I have prepared a list of proposed reductions to address this shortfall and have forwarded that to the Board in a separate memo.***

An increase in the Real Estate tax rate may also be necessary in order to preserve and maintain investments made in County services and toward the Board's priorities in the areas of Education, Public Safety and Gang Prevention, Affordable Housing, Environmental Protection, Transportation and Revenue Diversification. As the Board is aware, these Board goals have long shaped our resource allocation and program delivery decisions in order to maintain the high quality of life for which Fairfax County is known.

COUNTY CORE PURPOSE & VISION ELEMENTS

To protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County by:

- Maintaining Safe and Caring Communities
- Building Livable Spaces
- Practicing Environmental Stewardship
- Connecting People and Places
- Creating a Culture of Engagement
- Maintaining Healthy Economies
- Exercising Corporate Stewardship

and Gang Prevention, Affordable Housing, Environmental Protection, Transportation and Revenue Diversification. As the Board is aware, these Board goals have long shaped our resource allocation and program delivery decisions in order to maintain the high quality of life for which Fairfax County is known.

Maintaining sufficient funding in support of these priority areas has proved extremely challenging in this most difficult budget year. Nevertheless, their existence was instrumental in helping me make the difficult decisions I've had to make this year. The funded priorities remain consistent with previous years – schools, public safety, and serving our most vulnerable residents. This budget reflects these priorities, but not without substantial sacrifices that will be detailed later in this introduction to the budget.

BOARD OF SUPERVISORS' PRIORITIES

- Strong investment in education
- Public safety and gang prevention
- Affordable housing
- Environmental protection
- Transportation improvements
- Revenue diversification to reduce the burden on homeowners

Without question, a strong investment in high quality education remains as the County's top priority, garnering the largest share of the County's budget and resulting in high achieving schools and students and faculty. From maintenance of the County's low crime rate to the opening of the McConnell Public Safety and Transportation Operations Center as the hub of all public safety communications and logistics, to the enhanced code enforcement strike team, the Board's commitment to insuring the safety of its residents is evidenced. The County's goal of preserving affordable housing has resulted in over 2,200 units preserved for both homeownership and rental opportunities as of January 2008. This achievement was made possible by the Board's decision to dedicate the equivalent value of one penny on the Real Estate Tax Rate for affordable housing. Adherence to the Board's environmental agenda and the dedication of another penny on the real estate tax rate for stormwater management projects have allowed us to make progress on protecting our valuable natural resources. The Board's Transportation plan which calls for both roadway and transit improvements is underway. Revenue Diversification continues to be an important goal with new money for transportation and fees instituted and appropriately maximized.

Working to balance this budget has been extremely difficult and some of the strategies, such as using one time balances, are not ideal and in fact come with some accompanied risk. There is little flexibility in this budget for unforeseen events or if market volatility continues to occur. The current budget limits our maneuverability to meet any unanticipated needs and critical requirements that may arise in the short-term. It also sets the stage for even more difficult budgets in future years. With 60 percent of County revenues dependent on the real estate market, the County will see no discernable increase in revenues until the housing market stabilizes. In addition to those revenues directly impacted by the real estate market, other County revenue sources are predicted to remain largely stagnant and are likely to decrease. Understandably, consumer confidence has been affected by the recent developments in the tightened credit market and the declining housing market, resulting in the reluctance of consumers to buy cars, remodel their homes, and spend discretionary income. In addition, recent actions by the Federal Reserve to stabilize the economy and forestall a recession, have resulted in lower interest rates which has negatively impacted other County revenue streams such as our interest on investments and local sales tax. As such, I anticipate no growth budgets over the next several years.

In this introduction to the FY 2009 budget, I will discuss the factors which impact County revenues and identify the risks in our current economy. I have detailed County funding requirements and summarized actions necessary to hold County spending flat.

Economic Uncertainty

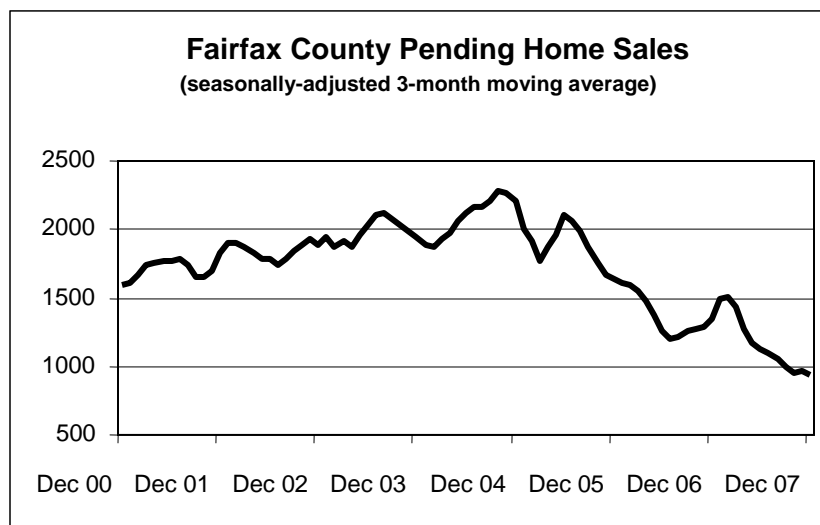
There are a number of factors in the current economy which bear watching. Although “recession” has not been officially recognized, it appears that the downturn in the economy may be deepening. The indicators are mixed but predominantly negative, with the outlook for FY 2010 and 2011 not much better. In terms of the County’s budget, this is a recession.

Housing Market

Real estate tax revenues make up 60 percent of total General Fund revenues and residential real estate comprises nearly three quarters of the total real estate base. As such, the crisis in the housing market dominates the County’s fiscal outlook. In Fairfax County, as in much of the nation, appreciation in the housing market was fueled by strong job growth as well as profit-led speculation. In Fairfax County, the rise in home prices was unsustainable. Homes have become unaffordable, rising in price over 160 percent between FY 2001 and FY 2007. County incomes, although also increasing, have not nearly kept pace with housing price increases. The slowdown in the County’s housing market began in mid-2006 and has continued throughout CY 2007 resulting in fewer home sales, declining average and median prices and increased foreclosures.

HOME SALES

- After final tallies are in, fewer than 14,000 home sales are expected to be recorded in Fairfax County in 2007. This is a reduction of nearly 17 percent from 2006 and a decline of over 45 percent from the record high of 25,717 in 2004.
- Not only were there fewer sales but it took longer to sell a home during 2007. Days on the market rose in each month of 2007 over the corresponding month of 2006 and stands at 112 days as of December 2007 compared to 97 days in December 2006 and 38 days in December 2005.
- Average and median sales prices in 2007 fell in most months compared to the same month the prior year and are expected to show a 1 to 2 percent overall decline when final year-end numbers are released. Sales to list price statistics indicate buyers are consistently purchasing below listing price.
- Pending Home Sales, a leading indicator of future closings, illustrate the continued weakness in the housing market:



SUBPRIME MORTGAGES AND FORECLOSURES

- Subprime mortgage lending was rampant throughout the nation in 2005 and 2006. Fairfax County residents were not immune to this type of lending. Subprime mortgage loans made up 13.9 percent of County mortgage lending in 2005 and 2006, up from just 4.2 percent in 2003. These subprime loans carry low introduction rates that expire after 2 to 3 years and adjust upward to rates of 10 to 13 percent. Tighter lending standards have been instituted to limit these lending practices in the future.
- Tightened lending conditions and lower housing values have created a conundrum for many homeowners who are unable to refinance to lower mortgage rates because either they can not meet tougher lending requirements, or property values have dropped below the loan needed or prepayment penalties on the original mortgages are too steep. Consequently, this has caused an increase in foreclosures in the County.
- A record 4,527 homes were foreclosed in Fairfax County in CY 2007, up from just 198 properties in 2005 and nearly eight times the number foreclosed in 2006. Although not the bulk of County sales, foreclosures are becoming a larger share of the total homes sold in Fairfax County. During the first quarter of 2007, foreclosures comprised just 9.5 percent of total homes sold, but by the fourth quarter of 2007 foreclosures made up nearly 42 percent of homes sold in the County.
- Because of subprime mortgage resets, foreclosures are expected to peak in 2008 and early 2009 impacting FY 2010 and possibly FY 2011 as well.

RESIDENTIAL CONSTRUCTION AND HOUSING SUPPLY

One of the housing market's fundamental problems is the abundant inventory of unsold homes. The oversupply of homes puts downward pressure on sales prices.

- The inventory of completed unsold new homes represents 40 percent of the homes on the market nationwide – the largest percentage ever. U.S. home builders slashed home prices over 10 percent in December 2007 in an attempt to boost home sales.
- High vacancy rates of housing units are more confirmation that the housing market has been overbuilt. Data released in January 2008 show the national vacancy rate for ownership units is 50 percent higher than in any previous downturn and the vacancy rate for rental units is also near record highs.
- The inventory of homes for sale in Fairfax County has increased over 60 percent since 2005. Housing experts estimate that Fairfax County currently has at least an eight month supply of homes for sale.
- Housing starts are falling. Nationally, the annual rate of housing starts in December fell to just over 1.0 million, less than half the 2005 rate. National housing starts in December were at the lowest rate of any year since 1959, including the recession years of 1982 and 1991.
- Locally, housing construction has decreased as well. Building permits issued from July through December 2007 were down over 30 percent from the year before.
- The declines in housing starts and building permits issued are expected to help ease the oversupply of housing in the long-term.

COMMERCIAL CONSTRUCTION AND VALUES

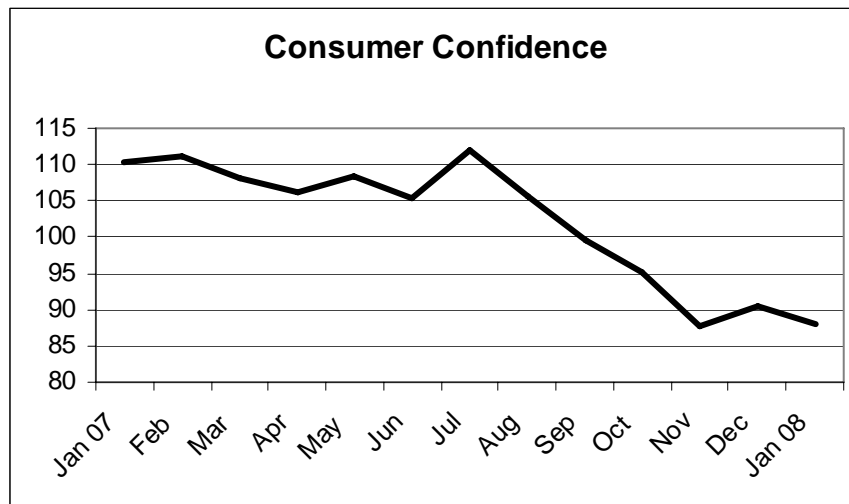
While nonresidential property values increased at a much lower rate in FY 2009, 7.00 percent versus 13.57 percent in FY 2008, this increase kept the total real estate base from declining. The County may not be so fortunate in FY 2010 because commercial real estate conditions have also begun to soften:

- Office vacancy rates in Fairfax County rose to 8.5 percent as of mid-year 2007, up from 7.7 percent at the end of 2006. Including sublet space, the mid-year 2007 office vacancy rate was 10.2 percent, a full percentage point higher than year-end 2006. An upturn in the vacancy rate for year-end 2007 is expected due to new office space deliveries.
- As of mid-year 2007, 25 buildings with 4.7 million square feet of space were under construction. Of these buildings, 18 are 100 percent speculative. The speculative space comprises 3.1 million square feet of space or 67 percent of the total under construction.
- Increased speculative development contributed to the rise in the office vacancy rate. As of July 2007, speculative office space under construction or recently delivered was 87.4 percent vacant.
- Leasing activity during the first six months of 2007 in Fairfax County rose a modest 2.4 percent over the last half of 2006 but was down 26 percent compared to the first half of 2006.
- New construction is down. Only 4 new office buildings broke ground during the first six months of 2007 compared to 15 new starts during the last six months of 2006. Tighter credit conditions are expected to restrict investment activity further.

CONSUMER SPENDING

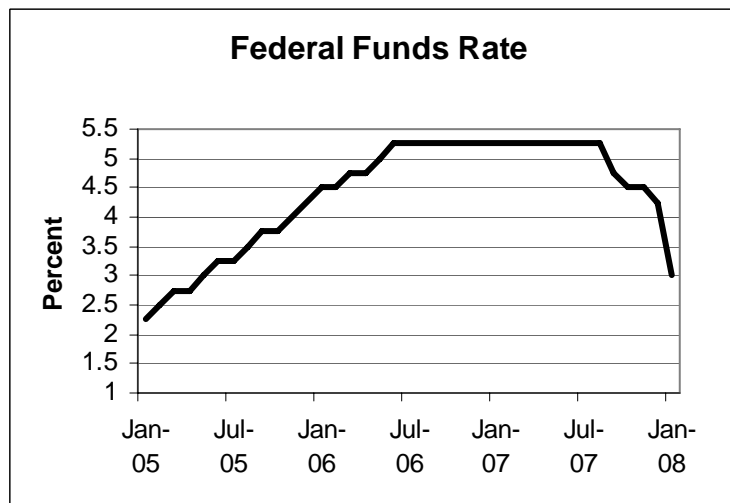
Consumer spending makes up over two-thirds of all economic activity in the United States. Subsequently, a lack of confidence by consumers can lead to reduced spending, slowing economic growth. Too much of a pullback can push the economy into recession.

- Consumers are no longer able to access the equity in their homes to finance spending. Spending increases in the past several years have been financed by home equity loans and refinanced mortgages. Based on the Federal Reserve Board's 2007 analysis, the ratio of homeowners' equity to value is 50.4 percent, down from 57.3 percent at the end of 2001. This decrease is especially remarkable given the relatively high growth in home prices (equity) that was experienced in the last several years. It appears consumer spending was financed from borrowing against home equity rather than increases in income.
- As reported by the Federal Reserve Board, credit card debt of consumers increased at an annual rate of 11.3 percent in November 2007, up significantly from the credit card debt increase between 2003 and 2005 of 2 to 4 percent annually. It is unclear how long credit card spending can be sustained. As a result, economists are anticipating a curtailment of spending.
- We are seeing indications of this already in holiday sales tax receipts. Sales Tax collections from purchases made in November 2007 were up just 1.2 percent over November 2006. Tax receipts for December; however, will not be received until late February.
- The negative wealth effect from the downturn in housing, unstable financial markets and higher energy prices have hurt consumer confidence. In July 2007, the Consumer Confidence Index was at its highest level in six years but has fallen in each month since except for a small up-tick in December. The Index now stands at 87.9 as of January 2008.



INTEREST RATES

As noted earlier, citing a weakening economic outlook, deteriorating financial market conditions and a deepening housing contraction, the Federal Reserve cut the federal funds rate by 75 basis points to 3.5 percent on January 22, 2008. Just eight days later, the Fed lowered the rate by 50 additional basis points to 3.0 percent.



- The 75 basis point reduction was the largest cut in nearly 24 years and it was also the first time since immediately after September 11, 2001 that the Federal Reserve took action outside of a regularly scheduled meeting.
- More rate cuts are likely as the Federal Reserve stated that “downside risks to growth remain” and that the Fed “will act in a timely manner as needed.”
- Based on interest rate reductions, County interest earnings have plummeted from \$92.1 million in FY 2007 to an initial projection of \$65.0 million in the FY 2009 Advertised Budget. Due to recent Federal Reserve cuts, the FY 2009 estimate is expected to again be revised downward to \$38.5 million.

- Lower mortgage rates have not helped to improve the weakened housing market. Rates on 30-year fixed rate mortgages hit a 30-month low in January of 5.48 percent down from 6.25 percent a year ago. The rate on a 15-year fixed rate mortgage was 4.95 percent. January's rate marked the first time in seven years that the average rate on a 15-year fixed rate mortgage was lower than the average rate on a one-year adjustable rate mortgage (4.99 percent).

EMPLOYMENT

The January 2008 employment report showed the first decline in U.S. payroll employment in four and one-half years. The national unemployment rate is 4.9 percent.

The Northern Virginia economy is not creating jobs at the rate it once was. At its peak, over 50,000 net new jobs were created in Northern Virginia in 2004, a 4.5 percent increase over 2003. In 2006, the rate fell to 2.4 percent or approximately 30,000 jobs. Preliminary December 2007 data indicate that job growth in Northern Virginia has slowed to 1.5 percent, or approximately 19,000 net new jobs. Fairfax County's share of these jobs is estimated to be nearly 10,000 jobs.

THE STATE ECONOMY AND BUDGET

The slowing economy has affected the Commonwealth of Virginia as well as the County. The state ended FY 2007 with a deficit of \$208.5 million in revenue. Revenue growth was 4.4 percent, a full percentage point lower than expected. In addition, the Commonwealth's FY 2008 revenue estimates were revised downward, resulting in an overall projected budget shortfall of \$618 million. To fill this gap, Governor Kaine instituted immediate FY 2008 budget reductions, including cuts to state agencies and locality funding. The Governor also recommended a \$261.1 million withdrawal from the state's \$1.1 billion Revenue Stabilization Fund. Approval by the General Assembly is required before this withdrawal can be made.

A revised revenue forecast for the biennium will be released shortly and is anticipated to be revised downward due to the slumping economy. It is anticipated that deeper budget cuts will be required in the current fiscal year as well as FY 2009 and FY 2010. Because there will be little time between the release of the new forecast and the end of the 2008 General Assembly session, funding to localities will be a likely target for reductions. My FY 2009 budget incorporates state funding reductions that were included in the Governor's FY 2008-2010 Biennium Budget. Any further state cuts will need to be incorporated during the Add-on process.

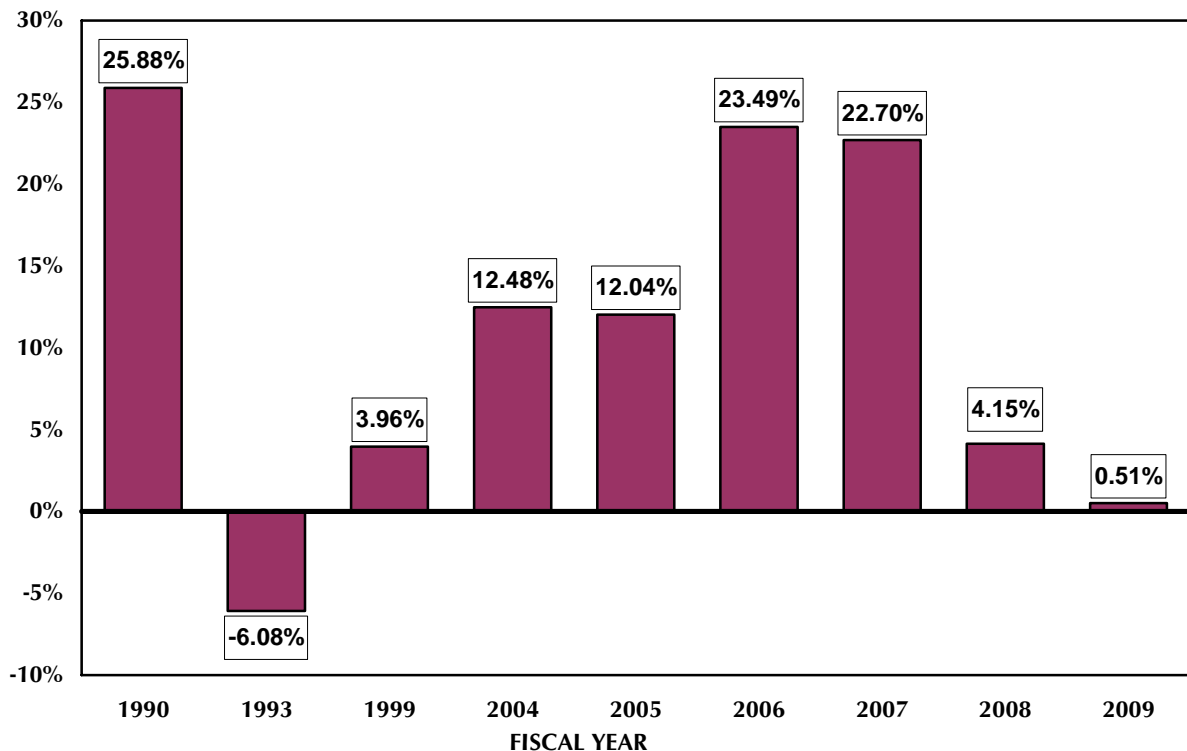
FY 2009 County Revenue

FY 2009 General Fund revenues total \$3.30 billion, an increase of just \$14.72 million or 0.45 percent over the *FY 2008 Revised Budget Plan*. It should be noted that with the further reduction of approximately \$25 million necessary as a result of interest rate adjustments, FY 2009 revenues will actually reflect a decrease of approximately \$10 million, or 0.3 percent, from FY 2008 revenues. This is a sharp departure from revenue growth rates over the past seven years which allowed the Board to reduce the real estate tax rate 34 cents from \$1.23 to \$0.89 per \$100 of assessed value. In the early part of the current decade, we experienced healthy growth in the 7 percent range due to the robust real estate market. General Fund revenue growth accelerated to 9.5 percent in FY 2006 due to the strong overall economy – the real estate market, business spending, and a nearly 160 percent increase in interest on investments. The housing market reversed course in 2006 and the FY 2007 revenue growth rate of 4.3 percent was less than half the rate achieved in FY 2006. The economic slowdown has resulted in revised projected revenue growth for FY 2008, from the 2.3 percent anticipated in the FY 2008 Adopted Budget Plan to an increase of just 1.4 percent. The substantial slowdown in FY 2009 revenue is due to a decrease in residential assessments. Based on a tax rate of \$0.89 per \$100 of assessed value, Real Estate Tax receipts are anticipated to increase \$10.0 million or 0.5 percent, and represent 60 percent of total General Fund revenue. All other revenue categories combined are forecasted to decline 0.3 percent from FY 2008 levels primarily due to lower interest on investments based on interest

rate projections and a decrease in personal property tax collections resulting from reduced new vehicle sales.

In FY 2009, the real estate tax base is projected to increase just 0.5 percent. A drop in residential assessments due to worsening conditions in the housing market was offset by a moderate increase in nonresidential properties. Residential equalization, the reassessment of existing property based on economic conditions, fell 3.38 percent in FY 2009 following the reduction of 0.33 percent in FY 2008. Further contraction of the residential housing market is expected in calendar year 2008 severely impacting revenue in FY 2010.

**Percentage Change in Real Estate Assessed Value
FY 1990 - FY 2009**



| | 1990 | 1993 | 1999 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---------------------|--------|---------|-------|--------|--------|--------|--------|--------|---------|
| Equalization | 18.27% | (6.48%) | 1.77% | 9.94% | 9.54% | 20.80% | 19.76% | 2.47% | (1.02%) |
| Res | 19.01 | (3.74) | 0.04 | 14.55 | 11.29 | 23.09 | 20.57 | (0.33) | (3.38) |
| NonRes | 16.54 | (13.22) | 7.12 | (2.94) | 3.74 | 12.74 | 16.64 | 13.57 | 7.00 |
| Growth | 7.61 | 0.40 | 2.19 | 2.54 | 2.50 | 2.69 | 2.94 | 1.68 | 1.53 |
| | 25.88% | (6.08%) | 3.96% | 12.48% | 12.04% | 23.49% | 22.70% | 4.15% | 0.51% |

The value of nonresidential properties continued to rise but at a reduced pace in FY 2009. Nonresidential equalization registered a 7.00 percent increase, down from 13.57 percent in FY 2008. This deceleration reflects the softening of the office market during 2007. The decline in residential values combined with a rise in nonresidential property values resulted in an increase in the Commercial/Industrial percentage of the County's Real Estate Tax base from 19.23 percent to 21.06 percent. More detailed information on FY 2009 revenue projections is included in the General Fund Revenue Overview section in the Overview Volume of the FY 2009 Advertised Budget Plan.

FY 2008 County Revenue

Economic conditions impacting FY 2009 revenues have also affected FY 2008 collections. During the fall 2007 review of revenue, FY 2008 revenue projections were revised downward by a net \$8.4 million primarily as a result of lower than projected interest earned on County investments and Land Development Fees, offset by an increases in the Communications Sales and Use Tax and Business Professional, Occupational Licenses (BPOL) revenue. Descriptions of these revenue adjustments are also outlined in the General Fund Revenue Overview section. However, due to Federal Reserve rate cuts and declining economic conditions an additional reduction in revenue is anticipated to be included in the *FY 2008 Third Quarter Review*. As a result of declining revenue growth and in anticipation that the economy would continue to stagnate, I implemented a further reduction in FY 2008 agency funding levels in a memo dated November 29, 2007. In effect, I accelerated the reduction in agency salary budgets included in the FY 2009 budget. Funding adjustments to reflect this decrease will be included in the *FY 2008 Third Quarter Review* and will be used, along with balances resulting from FY 2007 audit adjustments, to offset the FY 2008 revenue loss. As a result, I do not believe there will be additional funding to assist the FY 2009 situation coming out of the *FY 2008 Third Quarter Review*.

The table on the following page summarizes General Fund Disbursements proposed for FY 2009. A listing of major funding adjustments for FY 2009 by Board Priority and/or County Vision Element follows that table.

Summary General Fund Statement

(in millions of dollars)

| | FY 2007 Actuals | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|--------------------|-----------------------------------|--------------------------------------|------------------------------|-----------------------------------|
| Beginning Balance ¹ | \$168.89 | \$184.20 | \$89.99 | (\$94.21) | (51.15%) |
| Revenue ² | \$3,236.60 | \$3,282.26 | \$3,296.97 | \$14.71 | 0.45% |
| Transfers In | \$2.41 | \$2.53 | \$2.22 | (\$0.31) | (12.42%) |
| Total Available | \$3,407.90 | \$3,468.99 | \$3,389.18 | (\$79.81) | (2.30%) |
| Direct Expenditures | \$1,144.91 | \$1,259.15 | \$1,230.25 | (\$28.90) | (2.30%) |
| Transfers Out | | | | | |
| School Transfer ³ | \$1,533.22 | \$1,586.60 | \$1,586.60 | \$0.00 | 0.00% |
| School Debt Service | 142.27 | 147.86 | 154.63 | 6.77 | 4.58% |
| <i>Subtotal Schools</i> | <i>\$1,675.49</i> | <i>\$1,734.46</i> | <i>\$1,741.23</i> | <i>\$6.77</i> | <i>0.39%</i> |
| Metro | \$20.32 | \$20.32 | \$17.51 | (\$2.81) | (13.81%) |
| Community Services Board | 97.94 | 101.09 | 102.56 | 1.47 | 1.45% |
| County Transit Systems | 31.00 | 34.67 | 34.67 | 0.00 | 0.00% |
| Capital Paydown | 49.54 | 25.63 | 11.84 | (13.79) | (53.80%) |
| Information Technology | 13.50 | 12.36 | 11.80 | (0.56) | (4.51%) |
| County Debt Service | 110.69 | 113.37 | 113.17 | (0.21) | (0.18%) |
| Other Transfers | 80.31 | 75.32 | 59.70 | (15.62) | (20.74%) |
| <i>Subtotal County</i> | <i>\$403.30</i> | <i>\$382.76</i> | <i>\$351.25</i> | <i>(\$31.51)</i> | <i>(8.23%)</i> |
| Total Transfers Out | \$2,078.79 | \$2,117.22 | \$2,092.48 | (\$24.74) | (1.17%) |
| Total Disbursements | \$3,223.70 | \$3,376.37 | \$3,322.73 | (\$53.64) | (1.59%) |
| Ending Balance | \$184.20 | \$92.62 | \$66.45 | (\$26.16) | (28.25%) |
| Less: | | | | | |
| Managed Reserve | \$65.78 | \$67.53 | \$66.45 | (\$1.07) | (1.59%) |
| Reserve utilized to balance the FY 2008 budget | | | | | |
| | \$28.34 | | | | |
| Reserve for Board consideration as part of the FY 2009 budget ⁴ | \$0.00 | \$22.46 | | | |
| Reserve for FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development ⁵ | \$0.00 | \$2.63 | | | |
| Total Available | \$90.08 | \$0.00 | \$0.00 | \$0.00 | - |

¹ The FY 2008 Revised Budget Plan Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2007 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2008 Revised Beginning Balance reflects a net increase of \$11.03 million. Details of the FY 2007 audit adjustments will be included in the FY 2008 Third Quarter Package.

² FY 2008 Revised Budget Plan revenues reflect a net decrease of \$8.41 million based on revised revenue estimates as of fall 2007. The FY 2008 Third Quarter Review will contain a detailed explanation of these changes.

³ In accordance with the Board adopted guidelines for the FY 2009 Budget, the proposed County General Fund transfer for school operations in FY 2009 totals \$1,586,600,722, a 0% increase over the FY 2008 Adopted Budget Plan level. It should be noted that the actual transfer request approved by the School Board on February 14, 2008 reflects a General Fund transfer of \$1,650,347,739, an increase of 4.0% or \$63,747,017 over the FY 2008 Adopted Budget Plan.

⁴ As part of the FY 2007 Carryover Review, the Board of Supervisors set aside funding of \$22.5 million to be held in reserve to address the development of the FY 2009 Budget. It should be noted that as part of the FY 2009 Advertised Budget Plan this reserve has been utilized to balance the budget.

⁵ A reserve of \$2,628,347 has been set aside to address FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development. This reserve includes the net increase as a result of audit adjustments of \$11,034,259 offset by a net decrease of \$8,405,912 in revenue as a result of the Midyear Revenue estimate. Based on more recent revenue information it is anticipated that additional revenue reductions will be required for FY 2008 and it is anticipated that this balance as well as agency budget reductions will result in a net impact of \$0.

FY 2009 Disbursements

In developing recommendations for FY 2009 disbursements, I used the Board of Supervisors' Priorities and the County Vision Elements to guide the strategic allocation of resources. It should be noted that the only new positions proposed in this budget are 41/41.0 SYE positions directly supported by new transportation-related revenue. I was unable to accommodate any other staffing requests. As part of this budget, the number of authorized positions per 1,000 residents will decline from 11.51 in FY 2008 to 11.49 in FY 2009.

Before going into detail about what I have been able to fund as part of this budget proposal, I feel it is important to prominently note that there are several important initiatives and requests that I have not been able to fund, or in some cases fully fund, because of the current fiscal situation. In addition, as noted earlier in this letter, I will need to recommend adjustments at Add-on totaling a minimum of \$25 million and offset them with additional revenue, further expenditure reductions or a combination of both due to the recent actions of the Federal Reserve and their impact on the County's Interest on Investments. I have prepared a list of proposed reductions to address this shortfall and have forwarded that to the Board in a separate memo.

- In terms of employee compensation, I have only been able to fund Pay for Performance at 50 percent and have reduced the Market Rate Adjustment applied to public safety salaries and all pay scales from 2.96 to 1.48 percent.
- In addition, I have implemented a second two percent across-the-board Personnel Services reduction totaling \$16.5 million in General Fund and General Fund-supported agencies. This is in addition to a similar two percent reduction taken as part of the FY 2008 Adopted Budget Plan. Taken as a whole, this four percent reduction results in approximately \$32.8 million being removed from agency salary budgets and will require us to manage staffing very carefully.

For example, in the Fire and Rescue Department, the impact of the four percent across the board reduction in Personnel Services funding totals \$5.7 million. The Fire Chief has advised me that the reduction may require the recall of personnel assigned to manage and support important County initiatives such as the Strike Team or to support special deployments and manage major long-term incidents. The Fire and Rescue Department, as a minimum-staffed emergency response organization, must fill field position vacancies by calling back personnel on overtime. To absorb the cut in Personnel Services, the department may need to take medical units out of service from stations that have two ambulances assigned. These are Annandale, Mount Vernon, Bailey's Crossroads, and Penn Daw. This action will reassign staff from these units to help offset overtime expenditures.

In the Police Department, the reduction totals \$5.6 million and will require reductions in overtime for specific initiatives. The Police Chief has put in place actions to eliminate nearly 30,000 hours of overtime which will hinder our capacity to swiftly respond to emerging crime patterns such as the current increase in the number of robberies and auto thefts in specific areas. Other effective operations such as the proactive, high-visibility anti-gang operations we initiated in February 2005, the sobriety checkpoints, and the saturated DWI patrols will need to be curtailed. Of course, focus will continue on priority calls and crimes; however, response time for other calls and services will increase. The Chief anticipates having to cut or lessen the number of Crime Prevention Officers, Bike Teams, and other similar prevention programs.

Similar impacts will be felt in other departments as well. In the Fairfax-Falls Church Community Services Board, for instance, the reduction is just under \$3.2 million; for the Department of Family Services, the reduction is just over \$2.8 million; for the Fairfax County Public Library, the reduction is approximately \$1.0 million.

- I was unable to address real needs in Public Safety agencies, such as the Police Department's request for 35 additional patrol officers or additional Police requests in support of the Department's Information Technology Bureau, Criminal Investigations Bureau, and Technical Services Bureau. In all, the Chief requested 64 additional positions, and I am not able to recommend any as part of this budget. Likewise, I was unable to accommodate the Fire and Rescue Department's request to increase the minimum staffing from three to four firefighters per ladder truck. Fairfax County is the only jurisdiction in excess of one million residents without a minimum of four persons on each ladder truck. The County's physical features, building/structure make-up and demographic characteristics make this a safety issue and thus a high priority.

- In addition, I was unable to act on a long-term proposal concerning the issue of code enforcement which included reorganizing existing code enforcement staff and resources into a single code enforcement organization/entity and establishing a consolidated intake center to field all complaints and provide status reports to complainants. This proposal was the direct result of community feedback that centered on making code enforcement more accessible to the public, more efficient in its execution, more understandable to the community and the county organization, and sustainable over the long term. As of late January, there have been over 270 total strike team cases. Of this total, 57 cases have been closed, 25 are active with the County Attorney, 17 have been referred for criminal prosecution, and the remaining are open cases that are in various stages of work. The Strike Team has issued over 3,300 Notices of Violation (NOV) and Corrective Work Orders (CWO) since its inception. I was unable to fund a phased-in approach that in FY 2009 would have created the new agency, transferred appropriate resources and staff from existing county agencies including the Department of Planning and Zoning (DPZ), the Department of Public Works and Environmental Services (DPWES), Fire and Rescue Department, and Health Department; and would have added 10 new positions to staff a consolidated intake operation, enhance current enforcement staff, and provide for a Director and management/support staff for this new entity.

- In addition, other areas in which I would have liked to provide additional resources or areas which I was not able to address, include:
 - The Sheriff's request to provide positions to staff juvenile detention cells at the newly expanded courthouse. These new positions were requested in order to provide supervision in the five small holding cells next to the new courtrooms and escort juveniles to and from the Juvenile Holding Area, the five small holding cells, and the courtrooms.

 - Additional resources in support of Mental Health Services. We have taken the temporary action of adding an additional \$0.6 million to continue to address timely access and manageable caseloads for critical services in adult outpatient services while the Board-appointed Josiah H. Beeman Commission is at work developing proposals to improve our mental health services delivery systems. I anticipate these recommendations will require the redirection of resources which have not been identified in this budget plan.

 - Human Services' caseloads. Based on population and state standards, Fairfax County is understaffed. The County exceeds caseload standards in Public Assistance, Child Welfare and Adult Protective Services. In the Coordinated Services Planning Program Area, the volume of calls has increased from just less than 300 calls per day in the first seven months of FY 2007 to 375 calls per day in the first seven months of FY 2008. Additionally, our Community Services Board continues to struggle with

case management and caseload requirements which are above state and professional standards.

- New School-Age Child Care (SACC) rooms. In FY 2009, space was made available for a new SACC program (two rooms) at White Oaks Elementary School in the Springfield district (one of six elementary schools in the County with no SACC program) and a second room at three existing SACC programs: Haycock, Mt. Vernon Woods and Waynewood Elementary schools. This would have provided before- and after-school supervision to 175 children. These additional rooms could not be funded within the FY 2009 budget.
- Additional support for the CCAR program in Family Services. I have not fully addressed the loss of federal pass-through funding for this program which provides child care funding assistance to families in Fairfax County. The budget does include additional funding of \$2.6 million to replace the most recent loss of federal pass-through funds. However, overall program funding is still down over 20 percent compared to the FY 2006 level, impacting services to nearly 1,500 children.
- Replacement of the County's voting machines. The FY 2009 budget does not include funding for replacement of the County's voting machines despite anticipated federal requirements as well as unavailability of additional machines to meet precinct requirements. Longer lines and wait times at the polls are likely. I anticipate recommending some funding as part of the *FY 2008 Third Quarter Review* to assist in meeting the shortage of machines.
- County Facility Maintenance. Our most recent County facility assessment indicated a total of \$80 million would be needed through 2010 for facility repair and equipment replacement needs. These assessment lists were prioritized and classified into categories "A" through "F" with "A" indicating good condition and "F" noting requirements which were urgent/safety related or endangering property. The FY 2009 budget constraints allowed me only enough resources to cover some of the repairs in the "F" category. It is important to note that our facility inventory continues to require major subsystem repairs, with 58 percent of County facilities currently over 20 years old.

FY 2009 Funded Priorities

The following is a summary of key funding priorities for FY 2009. Again, I will need to recommend adjustments at Add-on totaling a minimum of \$25 million and offset them with additional revenue, further expenditure reductions or a combination of both. I have prepared a list of proposed reductions to address this shortfall and have forwarded that to the Board in a separate memo. As a result, some of these currently funded priorities may need to be eliminated as part of final budget adoption. Additional details may be found in Volumes 1 and 2 of the FY 2009 Advertised Budget Plan, as well as the Budget Highlights section in this Overview Volume immediately following this section.

Support for Education

The greatest share of the budget is dedicated to Fairfax County Public Schools (FCPS). In accordance with the Board-adopted guidelines for the FY 2009 Budget, the proposed County General Fund transfer for school operations in FY 2009 is held at the FY 2008 level and totals \$1,586,600,722. It should be noted that the actual transfer request approved by the School Board on February 14, 2008 is \$1,650,347,739, an increase of 4.0 percent over the FY 2008 Adopted Budget Plan transfer. The gap between the School Board's request and my recommendation is \$63.75 million.

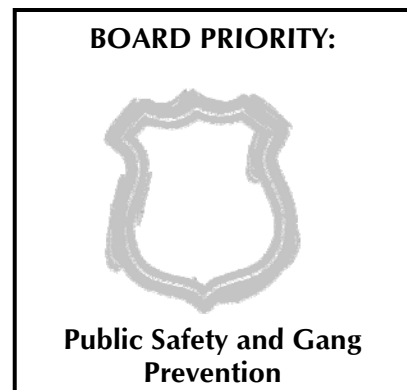
When compared to most other school systems in Virginia, Fairfax County funds a much larger portion of its school budget with local funds, as nearly 73 percent of the FCPS budget is funded by the County. The average school division in Virginia receives approximately half of its financial support from its local government. We will continue to work cooperatively with the School Board and FCPS staff in order to maintain our high quality system of public education, while ensuring that we are fiscally responsible. In addition to the operating transfer of \$1,586.6 million, \$154.6 million is included for School Debt Service to fund school bond sales for school construction, for a total in transfers of \$1,741.2 million. This represents over 52 percent of total General Fund Disbursements. The County also provides additional support for the Schools in the amount of \$63.5 million for programs such as Head Start, School Health, School Resource Officers, School Crossing Guards, after-school programming, field maintenance and recreational programs, among others.



All of the major investments in the [FY 2009 Advertised Budget Plan](#) are tied to other Board Priorities and County Vision Elements. They are highlighted below and on the following pages.

Maintaining Safe and Caring Communities

- \$6.4 million including fringe benefits is included for a 2.96 percent Market Rate Adjustment discounted by 50 percent to 1.48 percent for public safety personnel including uniformed Police, Sheriff, Public Safety Communications, and Fire and Rescue employees to maintain pay competitiveness.
- \$3.1 million is provided for merit increments for those public safety employees eligible to receive them based on grade and step.
- \$0.9 million is included to continue the phased reduction in employee contributions to the Police Retirement system to make the Police benefits package more competitive with surrounding jurisdictions.
- \$0.1 million is included to provide gang prevention services/efforts in targeted areas of the County. These efforts which provided community case management services to youth in gangs and youth at-risk of becoming gang involved, had been supported by an expiring federal grant. Two County geographic areas, East County and South County, are currently being serviced.
- \$2.6 million in additional funding is included for the Department of Family Services (DFS) associated with the Child Care Assistance and Referral (CCAR) Program. As directed by the Board of Supervisors, this funding replaces the most recent loss of federal pass-through funding. With this additional funding in FY 2009, the CCAR program can support 5,141 children.
- \$4.1 million has been put in reserve to address the Comprehensive Services Act (CSA) anticipated expenditure shortfall in FY 2009. The increased costs are attributed to the recent reinterpretation of the state policy regarding foster care prevention, an increase in the number of children served in FY 2007, and an overall increase in the cost per child associated with contract rate increases.



- At no net cost, a realignment of domestic violence programs is recommended as part of the FY 2009 budget. Funding and positions previously reflected in Fund 106, Fairfax-Falls Church Community Services Board, are being moved to the Office for Women and Domestic Violence Services in the Department of Family Services as part of a multi-agency effort to streamline and strategically focus the County's domestic violence services.
- \$0.1 million is included to continue support of Citizen Corps volunteer programs, previously supported by grant funding. Citizen Corps programs provide volunteer support for several County agencies, including the Office of Emergency Management's Citizen Corps Council, the Police Department's Neighborhood Watch and Volunteers in Police Services (VIPS) programs, the Fire and Rescue Department's Community Emergency Response Team (CERT), and the Health Department's Medical Reserve Corps (MRC).
- \$0.5 million is included to allow for staffing initiatives within the Office of the Commonwealth's Attorney in response to significant workload-related issues and to provide for an improved career ladder and retention of employees. The reorganization will result in the conversion of vacant administrative/support positions to higher grade positions to support court requirements.
- \$2.0 million, including \$0.9 million for the Fairfax-Falls Church Community Services Board, \$0.5 million for the Department of Family Services, and \$0.4 million for the Office of the Sheriff, will support limited contract rate increases to providers, as well as accommodate limited increases in medical supplies and services to meet the needs of those served.
- \$0.6 million is provided for the Fairfax-Falls Church Community Services Board (CSB) to maintain efforts to continue to address the timely access and manageable caseloads for Mental Health adult outpatient services while system redesign efforts are underway.
- Within the CSB's FY 2009 Advertised Budget Plan baseline funding level, CSB Mental Retardation Services currently projects that all special education graduates expected in June 2008 can be served at no additional cost through a combination of approved Medicaid MR Waiver slot allocations, program attrition, efficient use of existing funding and continuation of recently implemented management initiatives. Overall, in June 2008, there are expected to be 70 new special education graduates turning 22 years of age who are eligible for day support and employment services.



Building Livable Spaces

- \$22.8 million, or the approximate value of one penny on the Real Estate Tax rate, is included in The Penny for Affordable Housing Fund to preserve and create affordable housing opportunities.
- The FY 2009-FY 2013 Advertised Capital Improvement Plan (With Future Fiscal Years to 2018) anticipates continuation of the approved bond sale limits, \$275 million or \$1.375 billion over a five-year period with a technical limit of \$300 million in any given year. The FY 2009 Advertised Budget Plan includes \$22.0 million for Paydown Capital Projects, representing a decrease of \$13.3 million from the FY 2008 Adopted Budget Plan total due in part to one-time project funding not required in FY 2009 as well as a reduction in funding due to budget constraints. Reductions to a variety of projects have been necessary in FY 2009, including support for the development of Laurel Hill, capital renewal requirements, additional courtroom renovations, and other projects. In addition, no funding has been included in FY 2009 for the County's land acquisition reserve.

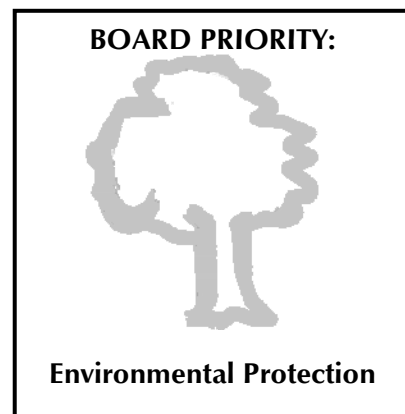


- \$6.9 million is included in FY 2009 for the most critical capital renewal projects including roof repair/replacement, HVAC, emergency generators, among other needs. This level of General Fund support represents a decrease of \$1.0 million from the FY 2008 Adopted Budget Plan.
- A total of \$5.1 million to continue the athletic field maintenance and development program. This includes athletic field lighting, water and irrigation system maintenance, minor ball field repairs, synthetic turf, and payment for FCPS staff to open and close facilities used by indoor sports organizations. Revenue in the amount of \$950,000 generated from the Athletic Services Fee directly supports this program. This level of funding is consistent with FY 2008 funding levels and includes only a minimal increase in General Fund support of \$150,000 to begin to address increases in water and electricity costs experienced in recent years.



Practicing Environmental Stewardship

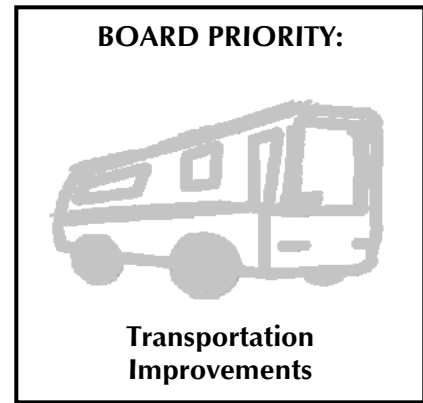
- \$22.8 million, or the approximate value of one penny from the County's Real Estate Tax, has been included for prioritized stormwater capital improvements to the County's stormwater system to protect public safety, preserve home values and support environmental mandates such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways. It should be noted that in FY 2009, salary costs and related expenses of staff supporting the stormwater program have been charged to Fund 318, Stormwater Management Program based on budget constraints. This adjustment to Fund 318 will impact future stormwater project implementation schedules.
- \$0.1 million is included to fund a redirected position that will serve as the County's Energy Coordinator in the Office of the County Executive. This position will lead work across a number of County agencies to develop coordinated, cross-agency energy efficiency/conservation and cost-avoidance actions, as well as policies that could be directly linked to enhancing air quality, reducing adverse climate change impacts and cost savings through reduced emissions and cost-avoidance associated with reduced electricity demand. This individual will also serve as a central conduit of information to and from agencies and the community to better understand and leverage energy efficiency and conservation practices employed and lessons learned.
- \$0.6 million is included in FY 2009 to provide funding for prioritized initiatives that directly support the Board of Supervisors' Environmental Agenda. The Environmental Excellence 20-year Vision Plan includes six topic areas: Growth and Land Use; Air Quality and Transportation; Water Quality; Solid Waste; Parks, Trails and Open Space; and Environmental Stewardship. FY 2009 projects include: continued outreach materials for air quality awareness targeted at County employees, residents, school children and business owners; removal of invasive plants that threaten native plant communities; expansion of volunteer and outreach programs; conducting additional remote household hazardous waste events; conducting a litter campaign and other environmental initiatives; energy management at eight park facilities; and continued partnering with three non-profit agencies to expand tree planting throughout the County.
- \$1.3 million is included to support non revenue-generating solid waste programs such as the County's Recycling Program, the Code Enforcement Program, the Household Hazardous Waste (HHW) program, and the Citizen's Disposal Facilities. The FY 2009 General Fund reflects a decrease of 50 percent from the FY 2008 Adopted Budget Plan transfer of \$2.5 million based on limited availability of General Fund monies and the current level of program requirements.





Connecting People and Places

- In the FY 2009 Advertised Budget Plan, new funding sources are available to support a major expansion of transportation, including additional personnel, operations, and capital projects. This funding is available on an annual basis, beginning in the second part of FY 2008, as a result of the General Assembly's April 4, 2007 passage of the Governor's substitute for House Bill 3202 (HB 3202). This bill is the first infusion of new transportation dollars in Northern Virginia in more than 20 years. The County will merge the current activities, program, and staff of the County's Department of Transportation with the staff of the Department of Public Works and Environmental Services (DPWES) who currently support planning and design related to roadway improvements. The merging of all staffing functions and programs in support of transportation permits an integrated seamless system for addressing a current and growing list of transportation capital projects and efforts to improve traffic flow, transit and general mobility of Fairfax County residents.



Two significant sources of funding included in the FY 2009 budget are revenue remitted to the County from the Northern Virginia Transportation Authority (NVTA) and funding from a proposed increase to the County's commercial real estate tax. House Bill 3202 gave the NVTA the authority to implement seven new taxes and fees to support transportation-related projects and services. This revenue will raise over \$300 million per year for Northern Virginia. From these funds, NVTA annually will set-aside \$25 million for Virginia Railway Express (VRE) operating and capital expenses and \$50 million for Metro capital expenses. It will utilize 60 percent of the balance of raised funds for regional projects, and will return the remaining 40 percent to the jurisdiction where the funds were raised. The FY 2009 Advertised Budget Plan includes a projected \$60.0 million in revenue associated with the 40 percent returned to Fairfax County from this NVTA distribution.

HB 3202 also gives local jurisdictions within Northern Virginia the authority to increase the commercial real estate tax, which was previously held to the same value as the residential real estate tax, by as much as 25 cents per \$100 assessed value in support of transportation. The FY 2009 Advertised Budget Plan includes a recommended commercial real estate tax rate increase of 12 cents which will generate a projected \$52.8 million. Of this new revenue, 8 cents will address transportation project increases, approximately 2 cents will address new staffing requirements due to the influx of transportation project funding and approximately 2 cents will fund existing staff resources and related costs associated with transportation planning and implementation projects. A total of 93/93.0 SYE existing positions, including 75 in the Department of Transportation and 18 in the Department of Public Works and Environmental Services, Office of Capital Facilities will now be supported by these funds.

As part of the FY 2009 Advertised Budget Plan, funding is included to begin the phase-in of 41/41.0 SYE new positions in support of transportation planning, management, and engineering design. These positions will also address future planned expansions of the FAIRFAX CONNECTOR; proffer and zoning workload increases resulting from transportation studies and improvements to the Tysons area and revitalization areas; and increasingly complex prioritizing, reporting, and invoicing requirements associated with major projects with multiple funding sources.

- The total FY 2009 General Fund Transfer for Fund 100, County Transit Systems, is \$34.7 million, the same level as the FY 2008 budget but incorporates increases to fund FY 2009 partial year operations of the new West Ox Bus Operations Center, costs associated with new operational and service contracts for CONNECTOR operations, and additional estimated CONNECTOR fuel costs based on continuing increases in diesel fuel prices as well as a 21 percent increase in the County's subsidy requirement for VRE based on operating system and debt service requirements. In addition to the General Fund Transfer support, \$12,000,000 in newly authorized State Aid support for mass transit will support FY 2009 projected expenditures. The newly authorized mass transit support results from a provision within HB 3202 that provides for an earmark for mass transit of 2 cents per \$100 of state recordation tax collections.
- The total Fairfax County requirement for Washington Metropolitan Area Transit Authority (WMATA) Operating Expenses totals \$68.6 million, an increase of \$5.5 million, or 8.6 percent, over the *FY 2008 Revised Budget Plan* and supports Metrorail, Metrobus and MetroAccess (paratransit) service. Additional State Aid and Gas Tax revenues as well as savings based on the transfer of bus service in the western part of the County from Metro to the CONNECTOR system results in a General Fund Transfer of \$17.5 million, a decrease of \$2.8 million or 13.8 percent from the *FY 2008 Revised Budget Plan*.
- Utilizing funding available from savings in the County's health insurance fund and in I-NET resources included in the Cable Communications fund, interest income and state technology funding, as well as a General Fund transfer of \$11.8 million, the Information Technology project fund includes a recommended list of IT initiatives in the amount of \$22.8 million. These projects meet one or more priorities established by the Senior Information Technology Steering Committee and include a mix of projects that provide benefits for both residents and employees, as well as maintain and strengthen the County's technology infrastructure.



Creating a Culture of Engagement

- \$0.6 million is included to fund the full year costs associated with opening the new Burke Library in July 2008.
- The Office of Human Rights and the Office of Equity Programs have been merged to form the new Office of Human Rights and Equity Programs. The mission of this office will be to institute an affirmative human rights program of positive efforts to eliminate discrimination and to provide the public and Fairfax County employees with recourse for discriminatory acts. It is anticipated that there will be savings in administration as a result of this consolidation.
- \$0.3 million is included to support election officers, staff overtime, limited-term personnel, and additional postage for the mailing of voter cards and absentee ballots associated with the 2008 Presidential election.



Maintaining Healthy Economies

- \$9.0 million, an increase of \$0.3 million, or approximately 3.0 percent, over the *FY 2008 Revised Budget Plan* reflects the General Fund transfer to support the first year of a new two-year cycle in the Consolidated Community Funding Pool (CCFP) to leverage nonprofit organizations' resources to meet community challenges. Under more normal circumstances, I would have recommended an increase closer to 10 percent as I have in previous budgets.

- \$13.6 million, funded by a transfer from the General Fund, is provided through Fund 119, Contributory Fund, to various nonsectarian, nonprofit or quasi-governmental entities for the purpose of promoting the general health and welfare of the community.



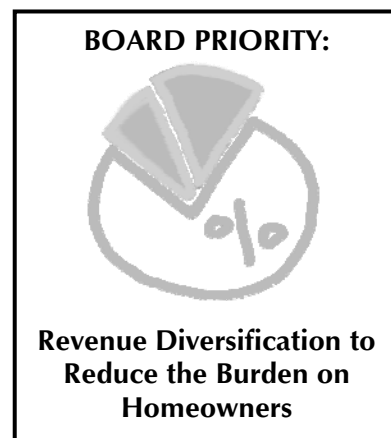
Exercising Corporate Stewardship

- In order to meet budget limitations based on available resources as a result of the continued softening of the residential real estate market, a two percent across-the-board reduction in Personnel Services totaling \$16.5 million was taken in General Fund and General Fund-supported agencies. This is in addition to a similar two percent reduction taken as part of the FY 2008 Adopted Budget Plan and Pay for Performance adjustments noted below.
- \$6.3 million is provided in order to continue the Pay for Performance (PFP) program for over 8,000 non-public safety employees; however, as a result of budget constraints in FY 2009, employee increases as part of the PFP system have been discounted by 50 percent and the impact of the lower PFP funding is reflected here.
- An additional \$2.5 million in General Fund support over the FY 2008 Adopted Budget Plan is included to address higher fuel prices and related Department of Vehicle Services' charges as a result of market conditions.
- \$1.6 million is included as an increase for increased custodial, repair and maintenance, and landscaping costs associated with new facilities opening in FY 2009. These facilities include the West Ox Bus Operations Garage, Forensics Facility, McConnell Public Safety Transportation and Operations Center (MPSTOC) and the Girls Probation House. Combined these facilities account for an additional 203,160 square feet to the inventory maintained by the Facilities Management Department.
- \$8.6 million or 4.3 percent over the *FY 2008 Revised Budget Plan* is included as an increase for fringe benefits, including Health Insurance, Dental Insurance, Social Security, and Retirement.
- A new Health Promotion and Wellness Initiative is supported by anticipated savings in County health plans. The program will include Health Risk Assessments (HRAs) and an enhanced disease management program, reduced membership rates for merit employees and retirees at the County's RECenters, and influenza vaccinations for County employees and retirees.
- Beginning in FY 2008 the County's financial statements were required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits. This standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits. Fund 603, OPEB Trust Fund, has been created in order to capture long-term investment returns and make progress towards reducing the unfunded actuarial accrued liability under GASB 45 and funds the cost of other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees, such as the County's retiree health benefit subsidy. In FY 2009, the County's contribution towards the Annual Required Contribution (ARC) of \$8.2 million will be made through a transfer from Fund 506, Health Benefits Trust Fund, as a result of revenues received from contributions. Any future balances identified in Fund 506 as a result of excess revenues received from employer contributions will also be considered for possible transfer to Fund 603 to assist in addressing the County's unfunded OPEB liability which has been calculated at nearly \$380 million, excluding schools.

- The County provides monthly subsidy payments of \$30 - \$220 to eligible retirees based on years of service at retirement to help pay for health insurance. The cost of this benefit, totaling \$5.8 million, will be paid out of Fund 603 as a result of implementation of GASB 45 and supported in FY 2009 by CMS Medicare Part D reimbursement and one-time or limited savings in employer health plan contributions.
- Funding of \$7.0 million, from a transfer from Fund 506, Health Benefits Trust Fund, is included for a multi-year, joint initiative between the County and the Schools to modernize the County's enterprise information technology systems that support finance, human resources and payroll, budget, procurement and related applications. This FY 2009 funding is available from savings in employer contributions for health insurance and will be used to offset the costs of Phase I of the project which will replace the County's Human Resources and Payroll system. Previous assessments of these aging corporate systems revealed that they are past their projected useful lifecycle, no longer comply with today's technology standards, and do not meet the demands of resource and financial management and decision-making. Short-term changes made to make the systems functional have resulted in increased risk for fraud and security flaws. Due to their age, many of these systems have no vendor support and rely on senior in-house staff for maintenance. The systems are written in technical code that is outdated, not practiced by the vast majority of the industry labor pool, and thus are unable to be integrated with future mandated requirements. Of these systems, the County government's Personnel Resource Information System Management (PRISM) is the most vulnerable to immediate obsolescence issues. It is over 20 years old and highly customized based on historical County operational practices to the extent that it cannot be further enhanced. Further, attrition of in-house technical staff as they approach retirement age is jeopardizing future support for maintaining this legacy application with the other systems approaching a similar expert support dilemma. FY 2009 funding, followed by future-year investments, will allow for the award of software and systems implementer contracts.

Fee Adjustments

- As part of the development of the FY 2009 budget, a thorough review of the County's General Fund fees and user charges was conducted. Fees were compared to state maximum rates and to those of surrounding jurisdictions. As a result of this review, General Fund fee increases, totaling \$4.5 million in revenue, are included in the FY 2009 Advertised Budget Plan. The bulk of the additional revenue is the result of a proposed increase to the Emergency Medical Services (EMS) Transport Fee structure, which is expected to generate an additional \$3.5 million in FY 2009. Current General Fund fees to be raised also include Fire Marshal Fees, parking garage fees, various parking violation fines, police report and photo fees, and taxi cab licenses. These increases will raise cost recovery in FY 2009, while maintaining consistency with surrounding jurisdictions.
- In order to cover anticipated expenditures in FY 2009 and maintain essential reserves, an increase in the annual Refuse Collection fee from \$330 to \$345 is required for approximately 44,000 customers who receive this service.



- The Availability Fee charged to new customers for initial access to the sewer system will increase from \$6,506 to \$6,896 for single-family homes based on current projections of capital requirements and is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2007 through June 30, 2012. The Sewer Service Charge will increase from \$3.74 to \$4.10 per 1,000 gallons of water consumption in FY 2009. This equates to a 9.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$27.36.
- Facilities and operations of the McLean Community Center (MCC) are supported primarily by revenues from a special property tax collected from all residential and commercial properties within Small District 1, Dranesville. The Small District 1 real estate tax rate for FY 2009 is recommended for reduction by \$0.002 from \$0.028 to \$0.026 per \$100 of assessed property value. It should be noted that this two-tenths of a penny reduction reflects a savings of just under \$20 on the average Small District 1 residential tax bill.
- The Commercial Real Estate Tax for County transportation projects is recommended to be \$0.12 per \$100 of assessed value. This tax will be levied on all commercial and industrial properties in the County and is in addition to the real estate tax rate of \$0.89 per \$100 of assessed value.

FINANCIAL FORECAST

Staff has prepared a financial forecast for FY 2010 and FY 2011 which maintains the current Real Estate Tax rate of \$0.89 per \$100 of assessed value. Based on continued weakness in the real estate market as well as slow growth in other revenue categories, our revenue forecasts project no growth in FY 2010 and less than 1 percent growth for FY 2011. Assuming funding for basic compensation and inflationary adjustments as well as support of County obligations in debt service, Metro and other transfers, County disbursements are anticipated to require funding increases of 4 to 5 percent annually. As a result, the forecast shows shortfalls of \$200 million in each year. It will be necessary to take steps to match available funding to expenditure growth in order to balance the budget in future years. Details of the FY 2010 Forecast can be found in the Financial Forecast section of this volume.

CONCLUSION

We have a sound foundation and stable County infrastructure; however, the current budget dilemma will test our collective resolve. Fortunately, we have the inherent capacities, capabilities, and sound judgment to make the right, albeit tough, choices to maintain and sustain our ability to provide high quality services and programs. In every program, and in every agency, we are measuring success, efficiency and effectiveness not by good intentions, or merely by dollars spent, but rather by results and outcomes achieved. Indeed, the cornerstone of this budget is predicated on accomplishments, initiatives, outcomes and responsible resource allocation to meet the needs and priorities of our County.

At the same time we must remember that there is only so much “trimming around the edges” that can be done, and in fact much of this has occurred in the past few years. As a result, and as I noted in the beginning of this letter, I believe it may be prudent for the Board to advertise a small increase in the tax rate for FY 2009 as there is so much uncertainty concerning revenue projections, many of which are dependent on changes in the economy that are beyond our control, as evidenced by the two successive cuts by the Federal Reserve to the federal funds rate in the last weeks of January. A multi-year approach to the County budget, which includes beginning a comprehensive review of County programs, school funding and revenue enhancement opportunities must be a fundamental element of our budget strategy both for the FY 2009 budget process and beyond.

There are many things that we should do, but unfortunately, this budget is only able to accommodate the things that we must do given our limited revenue growth. This budget focuses on fiscal responsibility and accountability, and provides direction and resource allocation for those things which we must do rather than for those things we want to do.

As the Board is fully aware, over many years our residents have consistently reaffirmed and voiced their support for the level, quality and types of services that we are providing to enrich and support their desired quality of life here in Fairfax County. The breadth, depth and quality of these programs and services – many of them nationally recognized – reflect the needs and priorities of County residents as consistently supported and requested at public hearings, budget workshops, and community meetings. Over the past 12 years, our current inventory of programs have been fully vetted and reviewed to continually seek ways of streamlining, consolidating, and reducing levels of service commensurate with the parameters of our priorities, needs and legal requirements. Recently, in both FY 2008 and as we propose in this FY 2009 budget, we have made substantial reductions in our agency Personnel Services budgets as well as a proposed 50 percent reduction or discount in our County Pay for Performance program in FY 2009. These reductions will inevitably impact customer wait times, turnaround times and other employee-related services for our customers, and, if required, further reductions in FY 2009 and beyond will also adversely impact our ability to consistently maintain the existing levels of service we provide.

Before closing I just want to note a couple of important issues of interest to the Board:

- First and foremost, the County was recently evaluated by the three major bond rating agencies, Standard & Poor's, Fitch Investor Services, and Moody's Investor Services, who assessed the County's economic outlook, commercial real estate trends and other financial issues. In reaffirming the Triple-AAA rating, a distinction shared as of October 2007 by only 22 of 3,136 counties, 7 of 50 states and 23 of 19,452 municipal governments nationally, the bond rating agencies applauded Fairfax County for its wise and prudent fiscal management, and stressed that the County continues to be a leader in creditworthiness
- Secondly, as the Board is aware, in September 2007, I initiated a review of the County's discrete Lines of Business (LOBs). You will all be receiving copies of the completed LOBs during the budget workshop scheduled for Saturday, March 8, 2008. The LOBs documents utilized budgetary data from the FY 2008 Adopted Budget Plan since the FY 2009 Advertised Budget Plan was not yet finalized as the LOBs were being completed by agencies.

I anticipate that this exercise will be the first year of a two-year process and is designed to meet several distinct objectives. Our first goal was to provide the newly elected Board of Supervisors with a comprehensive overview of County services and to provide our residents with a comprehensive educational tool regarding the array of programs and services the County is responsible for providing as well as their cost and implications related to service delivery. Later in 2008 and in 2009, I anticipate that the LOBs will be used as a tool, along with budget documents, input from the public, and all other means necessary, to assist the Board in making any necessary program adjustments, as we work to balance the FY 2010 budget. I think it is fair to assume that information in the FY 2008 LOBs review will provide a starting point as we begin the discussion of balancing our critical County service requirements to our available resources, in FY 2010 and beyond.

Clearly, we face many challenges over the next few years. In the short-term, I expect that there will be much discussion in the upcoming months about this budget, much of it focusing on what it does not include. In the longer term, the next few years will present us with continued challenges, foremost among these will be the revenue picture. Nevertheless, I am confident that with the Board's strong leadership, our adherence to our guiding principles and strategic priorities, and by working collaboratively both within and outside of County government, particularly with our community partners, that we will be able to overcome the difficulties we face and continue to provide the excellent services for which Fairfax County is known.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'A.H.G.' followed by a stylized flourish.

Anthony H. Griffin
County Executive



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County of Fairfax, Virginia

Budget Highlights

This section includes:

- **Fairfax County Budget Facts (Page 26)**
- **General Fund Receipts (Page 27)**
- **General Fund Disbursements (Page 28)**
- **Budget Highlights (Page 29)**



FY 2009
Advertised Budget Plan

Budget Highlights

FY 2009 FAIRFAX COUNTY BUDGET FACTS

Budget Guidelines

In April 2007, The Board of Supervisors approved Budget Guidelines that directed the County Executive to develop a budget for FY 2009 limiting increases to what is needed to accommodate growth and cost factors. The Board noted that given the limitations for FY 2009 and beyond, the FY 2009 budget may require actual reductions in or eliminations of service and directed the County Executive to begin reviewing and evaluating where the County should focus such adjustments consistent with the Board's priorities and the County's strategic direction. In addition, the Board directed that increases in the transfer to the School Operating Fund also be contained within the same parameters as the General County Budget. Funding requirements beyond this amount were to be identified and discussed in terms of initiatives to be undertaken if funding were available.

In response to this directive, in July 2007 the County Executive provided the Board with information on the FY 2009 revenue and economic outlook. Based on this financial forecast, which was the framework for the County-School discussion on the budget held on July 30, 2007, **overall County revenues were projected to be flat in FY 2009** and overall County disbursements were constrained to no growth. Therefore, the Board of Supervisors directed that the School Board and the Superintendent of Schools be provided with a FY 2009 County transfer to the School Operating Fund which matches revenue growth of 0 percent. In addition, the Board directed that balances at the FY 2007 Carryover Review and during FY 2008 be held in reserve to fund expenses in FY 2009 ensuring that non-recurring funding is dedicated to non-recurring expenditures.

Expenditures

- ◆ **General Fund Direct Expenditures** total \$1.23 billion, a decrease of \$28.9 million or 2.30 percent from the FY 2008 Revised Budget Plan. It is an increase of \$28.0 million or 2.33 percent over the FY 2008 Adopted Budget Plan level.
- ◆ **General Fund Disbursements** total \$3.32 billion and reflect a decrease of \$53.64 million or 1.59 percent from the FY 2008 Revised Budget Plan. The increase over the FY 2008 Adopted Budget Plan level is \$5,319,745 or 0.16 percent.
- ◆ In accordance with the Board guidelines for the FY 2009 budget, **the proposed County General Fund transfer for school operations in FY 2009** is held at the FY 2008 level and totals \$1.59 billion. It should be noted that the actual transfer request approved by the School Board is \$1.65 billion, an increase of 4.0 percent over the FY 2008 Adopted Budget Plan transfer. The gap between the School Board's request and the County Executive's recommendation is \$63.75 million.
- ◆ **Expenditures for All Appropriated Funds** total \$6.06 billion.
- ◆ **General Fund Support for Information Technology (IT) Projects** is \$11.8 million. Projects with the highest priority include those mandated by the federal or state government, as well as those necessary to complete previous project investments, enhance County security, improve service and efficiency, and maintain the IT infrastructure.
- ◆ **Pay-As-You-Go Capital Construction** projects total \$22.06 million.
- ◆ **The approximate value of one penny** from the County's Real Estate Tax, or \$22.8 million, has been included for prioritized capital improvements to the County's stormwater system. In addition, a similar amount has been earmarked to preserve and create affordable housing opportunities in the County.

Tax Base

- ◆ **Total FY 2009 General Fund Revenue** is \$3.30 billion and reflects an increase of \$14.7 million or 0.45 percent over the FY 2008 Revised Budget Plan.
- ◆ **One Real Estate Penny** is equivalent to approximately \$22.8 million in tax revenue.
- ◆ **One Personal Property Penny** is equivalent to approximately \$1.1 million in tax revenue.
- ◆ **The Average Residential Assessed Property Value** is \$524,076, a decrease of \$18,333 or 3.38 percent from the FY 2008 value of \$542,409. Compared to FY 2008, the typical residential annual tax bill will decrease on average \$163 in FY 2009 based on the current Real Estate tax rate of \$0.89 per \$100 of assessed value.
- ◆ **The Commercial/Industrial percentage** of the County's Real Estate Tax base is 21.1 percent, a significant change from the FY 2008 rate of 19.2 percent.
- ◆ **The Assessed Value** of all real property is projected to increase \$1.17 billion or 0.51 percent over FY 2008.
- ◆ **Real Estate and Personal Property Taxes** (including the Personal Property portion being reimbursed by the Commonwealth) comprise approximately 75.6 percent of General Fund Revenues.

Tax Rates

- ◆ **Real Estate Tax Rate** remains at \$0.89 per \$100 of assessed value.
- ◆ **Personal Property Tax Rate** remains at \$4.57 per \$100 of assessed value.
- ◆ **Leaf Collection Rate** remains at \$0.015 per \$100 of assessed value.
- ◆ **Refuse Collection Rate** for County collection sanitation districts increases from \$330 to \$345 per household and the **Refuse Disposal Rate** increases from \$52 to a proposed \$57 per ton.
- ◆ **Solid Waste Ash Disposal Rate** remains constant at \$11.50 per ton.
- ◆ **Integrated Pest Management Program**, a Countywide Special Tax, remains at \$0.001 per \$100 of assessed value, or an average of \$5.24 annually per household.
- ◆ **The special real estate tax rate** collected on all properties within Small District 1, Dranesville for the **McLean Community Center is reduced from \$0.028 to \$0.026 per \$100 of assessed value.**
- ◆ **Sewer Service Rate** increases from \$3.74 to \$4.10 per 1,000 gallons of water consumption and the **Sewer Availability Charge** for new single family homes increases from \$6,506 to \$6,896.
- ◆ **Commercial Real Estate Tax Rate** for County transportation projects is recommended to be \$0.12 per \$100 of assessed value. This tax will be levied on all commercial and industrial properties in the County.

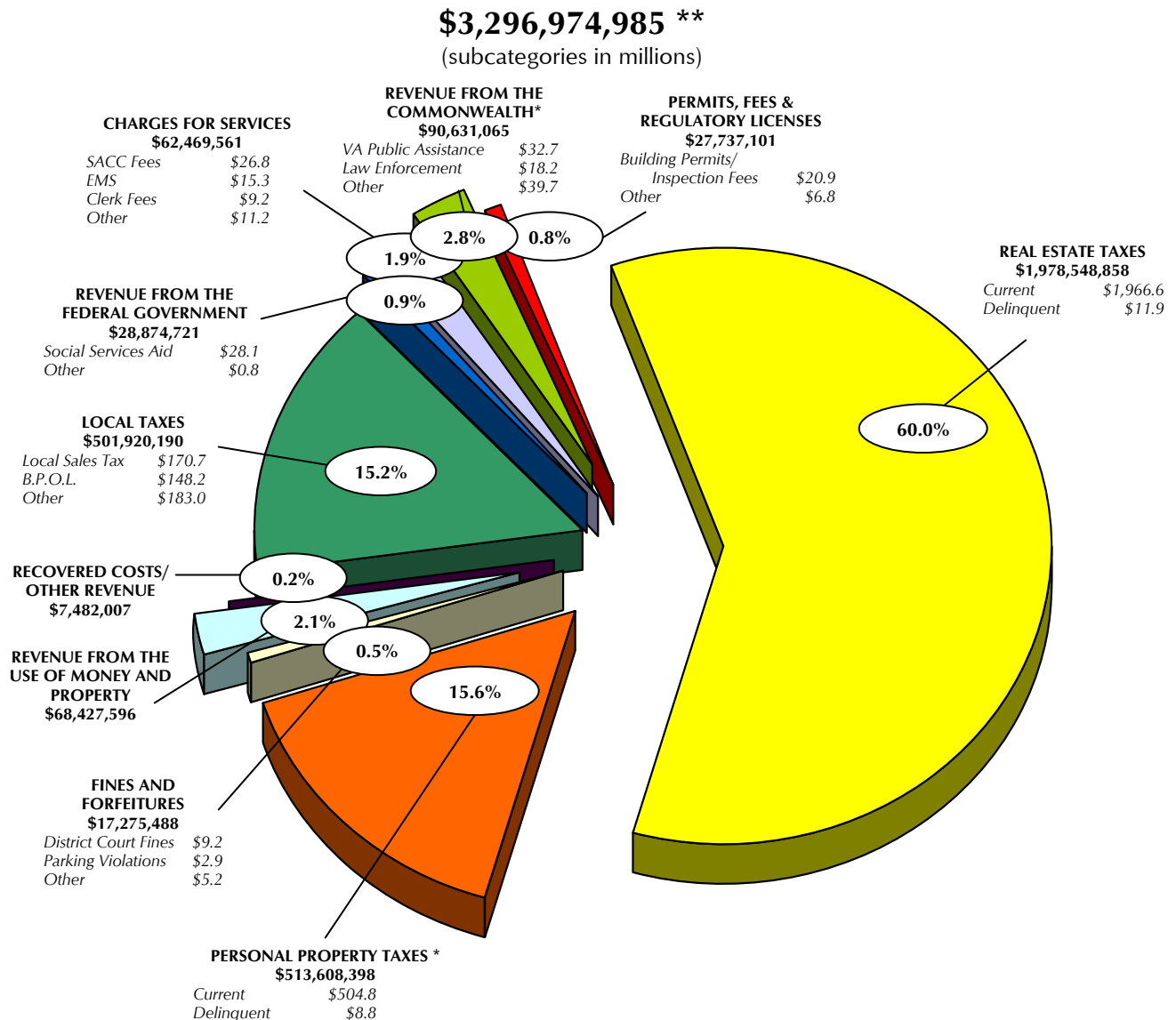
Population and Positions

- ◆ **Fairfax County's population**, based on estimates from the County's Department of Systems Management for Human Services, is projected to be 1,045,104 persons as of January 2008. This is an increase of 0.5 percent over the revised January 2007 estimate of 1,039,904 and is an increase of 27.7 percent over the 1990 census count of 818,584.
- ◆ **Authorized Positions** for all funds are increasing by 41/41.0 SYE, all of which are directly connected with the new transportation funding.
- ◆ **The ratio of authorized positions per 1,000 citizens** will decrease from 11.51 in FY 2008 to 11.49 in FY 2009.

Budget Highlights

FY 2009 BUDGET GENERAL FUND REVENUES

FY 2009 revenues are projected to be \$3,296,974,985, an increase of \$14,715,964 or 0.45 percent over the *FY 2008 Revised Budget Plan*. This minimal level of revenue growth in FY 2009 is due predominantly to a slight increase in Real Estate Tax revenue and Other Local Taxes partially offset by decreased Interest on Investments. Growth in Real Estate Tax revenue is the result of an increase of 0.51 percent in the assessment base while maintaining a Real Estate Tax rate of \$0.89 per \$100 of assessed value, the same rate as FY 2008.



* For presentation purposes, Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes category.

** Total County resources used to support the budget include the revenues shown here, as well as a beginning balance and transfers in from other funds.

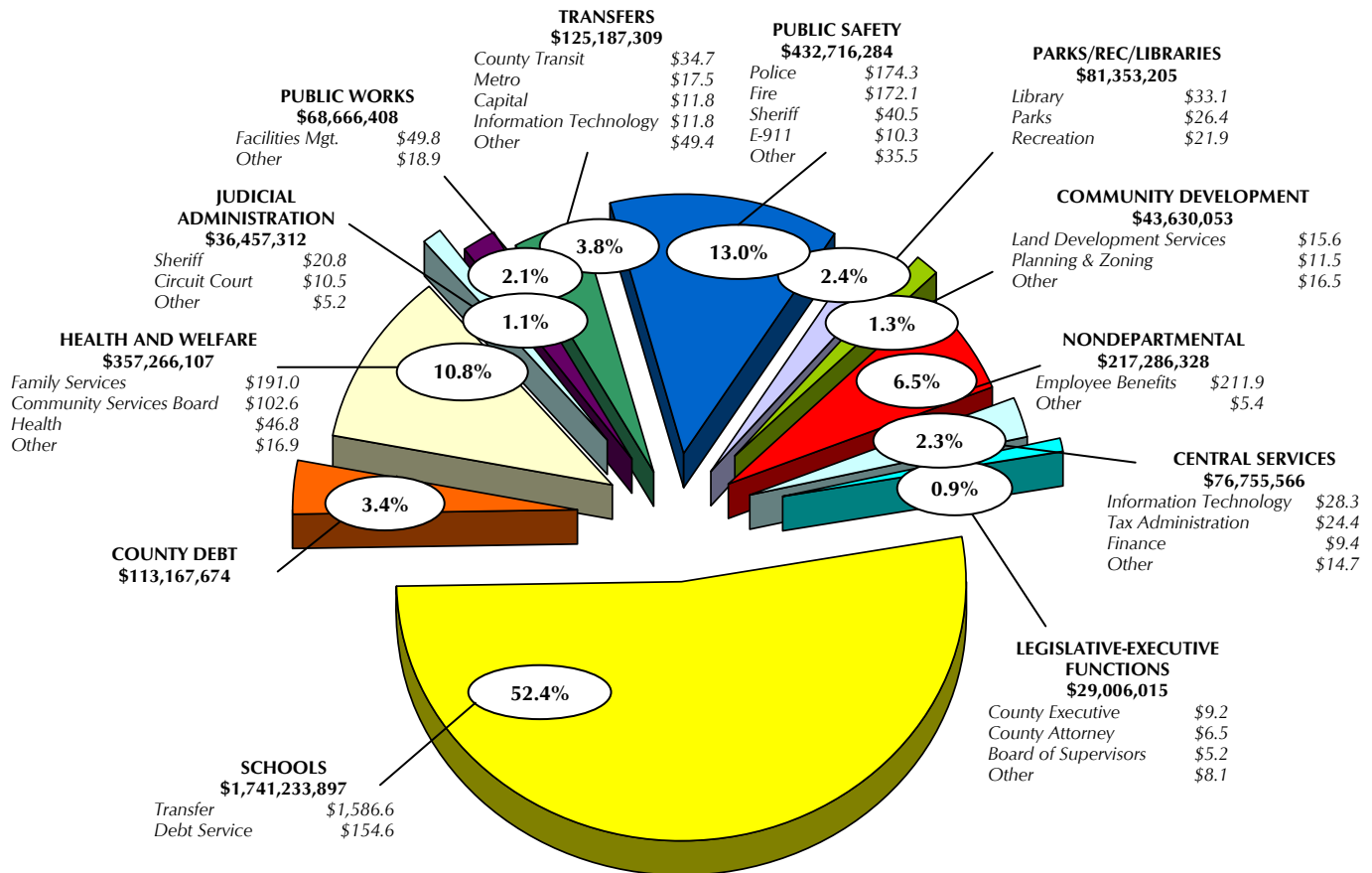
Budget Highlights

FY 2009 BUDGET GENERAL FUND DISBURSEMENTS

FY 2009 disbursements total \$3,322,726,158, a decrease of \$53,643,287 or 1.59 percent from the *FY 2008 Revised Budget Plan* amount of \$3,376,369,445. Excluding adjustments in the current year of \$59.0 million, the actual increase over the FY 2008 level is \$5.3 million or 0.16 percent. The proposed County General Fund transfer for school operations in FY 2009 totals \$1,586,600,722, unchanged from the *FY 2008 Adopted Budget Plan* transfer. In addition, the County's contribution to School Debt Service for FY 2009 is \$154,633,175, reflecting an increase of \$6,774,471 or 4.58 percent over the FY 2008 level.

General Fund Direct Expenditures total \$1,230,247,000 and reflect a decrease of \$28,904,889 or 2.30 percent from the *FY 2008 Revised Budget Plan*. A summary of the major initiatives included in the *FY 2009 Advertised Budget Plan* is presented on the following pages. Details concerning each of these items can be found in the various budget volumes.

\$3,322,726,158
(sub categories in millions)



Budget Highlights

Major funding adjustments are tied to Fairfax County's strategic priorities in order to clarify the linkage of the investment of resources to the desired outcomes. The road map used is based on the County Core Purpose supported by its seven associated vision elements, as well as Board of Supervisors' priorities. Strategies and funding to address these priorities have been incorporated in the FY 2009 Advertised Budget Plan and are addressed in greater detail on the following pages. These budget highlights are listed by the County vision element and/or Board of Supervisors' priority that they support. Some of these initiatives may support more than one vision element; however, they are shown here based on their predominant focus.

BOARD OF SUPERVISORS' PRIORITIES

- Strong investment in education
- Public safety and gang prevention
- Affordable housing
- Environmental protection
- Transportation improvements
- Revenue diversification to reduce the burden on homeowners

COUNTY CORE PURPOSE

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County by:

- Maintaining Safe and Caring Communities
- Building Livable Spaces
- Practicing Environmental Stewardship
- Connecting People and Places
- Creating a Culture of Engagement
- Maintaining Healthy Economies
- Exercising Corporate Stewardship

For FY 2009, Fairfax County is providing \$1,741.2 million or over 52 percent of its total General Fund budget to Fairfax County Public Schools (FCPS). The County provides funding through two transfers: one to support FCPS operations and another to support debt service for bond-funded projects to build new schools and renew older facilities. These transfers are as follows:

- The County General Fund transfer for school operations in FY 2009 totals \$1,586,600,722. In accordance with the Board-adopted guidelines for the FY 2009 Budget, the proposed transfer is being held at the FY 2008 level. It should be noted that the actual transfer request approved by the School Board is \$1,650,347,739, an increase of \$63.75 million, or 4.0 percent over the FY 2008 Adopted Budget Plan transfer.
- A transfer of \$154,633,175 is provided for School Debt Service, which is an increase of \$6,774,471 or 4.6 percent over the FY 2008 level and will support current School bond debt service as well as new bond sales of \$155.0 million in FY 2009.

BOARD PRIORITY:



**Strong Investment
in Education**

In addition to \$1.74 billion in County transfers to FCPS for operations and debt service, Fairfax County provides additional support totaling \$63.5 million for the following programs:

- \$31.9 million for the Comprehensive Services Act (CSA), Head Start and School-Age Child Care (SACC) programs within the Department of Family Services;
- \$12.6 million to support School Health including Public School Nurses and Clinic Room Aides;
- \$10.1 million for School Crossing Guards; Resource Officers who are assigned to all FCPS high schools, middle schools and alternative schools; and security for activities such as proms and football games;
- \$3.7 million primarily for after-school programming in middle schools;
- \$3.3 million in services provided by the Fairfax-Falls Church Community Services Board;
- \$1.7 million for athletic field maintenance and other recreation programs; and
- \$0.2 million for fire safety education programs for students.

Budget Highlights

More detailed information regarding this additional support for FCPS may be found in the Financial, Statistical and Summary Tables section of this Overview Volume of the FY 2009 Advertised Budget Plan.



MAINTAINING SAFE AND CARING COMMUNITIES

Public Safety Compensation

- **Market Rate Adjustment** **\$6.4 million**
An increase of \$6.4 million, including fringe benefits, is recommended for a 2.96 percent Market Rate Adjustment discounted by 50 percent to 1.48 percent for public safety personnel including uniformed Police, Sheriff, Public Safety Communications, and Fire and Rescue employees to maintain pay competitiveness. This includes \$5,091,901 for the 1.48 percent adjustment and \$1,270,741 in associated fringe benefits for a total of \$6,362,642. In FY 2002, the County adopted a Market Index to maintain pay competitiveness in the future and avoid the need for large-scale adjustments to catch up with the market. As a result of the Compensation Study in FY 2007, the component factors and weightings were revised to place greater emphasis on the local area employment market. The Market Index now consists of the following components: the Consumer Price Index (CPI) for the Washington-Baltimore area represents 40 percent of the index; the Local Area Jurisdictions Salary Structure Adjustments for Non-bargaining General Employee Scales and Federal Wage Adjustment reflects 50 percent of the index; and the HRA-NCA Salary Planning Survey which includes information on current year actual and upcoming calendar year anticipated budget pay increases for Washington DC area private (and a few public) employers reflects 10 percent of the index.

BOARD PRIORITY:



Public Safety and Gang Prevention

- **Merit Increments** **\$3.1 million**
An increase of \$3.1 million is provided for merit increments for those public safety employees eligible to receive them based on grade and step. It is anticipated that between 45 and 50 percent of uniformed public safety employees will be eligible to receive merit increments in FY 2009.
- **Employer Contribution for Police Retirement** **\$1.3 million**
An increase of \$1.3 million is included for Police Retirement, consisting of a \$0.4 million retiree cost-of-living benefit enhancement and a \$0.9 million benefit enhancement resulting from continuation of the phased-in reduction in the employee contribution rate from 11.00 to 10.00 percent of pay. This decrease in the employee contribution rate will reduce Police Officers' out-of-pocket costs and make the Police benefits package more competitive with surrounding jurisdictions. Currently, the percentage of pay that Police Officers contribute to the retirement system is higher in Fairfax County than in several surrounding localities. Moreover, because Police Officers do not participate in Social Security, nor receive Social Security benefits unless they qualify through other employment, Police Officers' net income replacement ratio at retirement is lower than that of other County retirees who do participate in Social Security. Lowering the employee contribution rate will provide Police with a more equitable and competitive benefits package.



Budget Highlights

Gang Prevention Services

\$0.1 million

An increase of \$120,000 is included to provide gang prevention services/efforts in targeted areas of the County. These efforts had been supported by a federal grant; however, the grant is not expected to continue in FY 2009. The grant has been supporting contracted case management services to youth in gangs and youth at risk of becoming gang members focused on the East County and South County areas. Approximately 100 youth and families have been served since the inception of the grant, an amount that is expected to at least be matched in FY 2009.

Child Care Assistance and Referral Program

\$2.6 million

An increase of \$2,591,187 is included for the Child Care Assistance and Referral (CCAR) Program. State funding cuts for subsidized child care, combined with an ongoing demand for services, have created considerable challenges for the County in helping low-income working families manage the cost of child care. In FY 2007, Fairfax County's subsidy funding from the state was reduced by \$10.4 million and in FY 2008 it was further reduced by \$2.6 million. However, the County has committed \$2.6 million in local funding to address the most recent state reduction. Even with the additional funding, the County is providing subsidized child care to approximately 1,600 fewer children at a time when low unemployment rates and the high cost of living is creating a great need for subsidized child care. With the additional funding in FY 2009, the CCAR program can support 5,141 children. Staff continues to work with the Governor and General Assembly to identify additional state funds for child care. As part of the Governor's introduced 2008-2010 Biennium budget an additional \$8.5 million each year was included to address the statewide wait list for at-risk child care subsidies and Head Start wrap-around care. Staff is determining how much of this money will be available to the County. It should also be noted that the General Assembly has not yet approved the funding.

Comprehensive Services Act

\$4.1 million

In an effort to address the Comprehensive Services Act (CSA) anticipated expenditure shortfall in FY 2009, \$4.1 million has been placed in reserve in Agency 87, Unclassified Administrative Expenses, for this purpose. The increased costs are attributed to the recent reinterpretation of the state policy regarding foster care prevention. This reinterpretation was intended to prevent the relinquishment of custody by parents whose children are in need of mental health services, but for whom there is only limited non-mandated funding available to purchase services. By broadening the foster care prevention population, which is mandated, more youth can now receive services. Other factors attributed to the increased costs include an increase in the number of children served in FY 2007 and an overall increase in the cost per child associated with contract rate increases. Staff is still awaiting final implementation guidelines from the state.

Realignment of Domestic Violence Programs

A realignment of domestic violence programs is included as part of the FY 2009 Advertised Budget Plan. Funding and positions previously reflected in Fund 106, Fairfax-Falls Church Community Services Board, are being moved to the Office for Women and Domestic Violence Services in the Department of Family Services as part of a multi-agency effort to streamline and strategically focus the County's domestic violence services.

Citizen Corps Programs

\$0.1 million

An increase of \$80,000 is included to continue support of Citizen Corps volunteer programs, previously supported by grant funding. Citizen Corps programs provide volunteer support for several County agencies, including the Office of Emergency Management's Citizen Corps Council, the Police Department's Neighborhood Watch and Volunteers in Police Services (VIPS) programs, the Fire and Rescue Department's Community Emergency Response Team (CERT), and the Health Department's Medical Reserve Corps (MRC). The volunteers participating in these programs are able to supplement County first responders both in emergencies and on a daily basis. The funding will be used to purchase supplies and equipment, as well as support classes, training and exercises for the volunteers. It is estimated that at least 6,700 volunteers participate in the core programs (Neighborhood Watch, VIPS, CERT and MRC).

Budget Highlights

Office of the Commonwealth's Attorney

\$0.5 million

An increase of \$450,000 is included to allow for staffing initiatives within the Office of the Commonwealth's Attorney in response to significant workload-related issues and to provide for an improved career ladder and retention of employees. The reorganization will result in the conversion of vacant administrative/support positions to higher grade positions to support court requirements. This funding allows for the expansion of the number of attorneys as the number of cases per prosecutor handled by this office is one of the largest and most complex in the Commonwealth.

Contractual Increases

\$2.0 million

Funding of \$2,038,719 is included to fund limited contract rate increases to providers, as well as accommodate increases in medical supplies and services to meet the needs of individuals served. Of this total, an increase of \$924,305 is for the Fairfax-Falls Church Community Services Board (CSB) supporting a 2.71 percent contract rate adjustment for providers of contracted mental health, mental retardation, alcohol and drug abuse treatment, early intervention services and CSB-wide services; an increase of \$500,171 is for the Department of Family Services for providers of mandated and non-mandated services including Home Based Care Services, Merits for Head Start, Emergency Shelter program, Healthy Families Fairfax, Federal Reimbursement Unit, Burial Services, Northern Virginia Resources Center for the Deaf and Hard of Hearing, Legal Services, Bathing Services, Independent Home and Community-Based Contracts, Hypothermia Prevention, and the Health Access Assistance Team (HAAT); and an increase of \$380,305 is for the Office of the Sheriff to support contractual adjustments for medical exams, drugs/pharmaceuticals, and food.

Mental Health Adult Outpatient Services

\$0.6 million

An increase of \$571,038 is included to continue ongoing efforts to address timely access and manageable caseloads for Mental Health adult outpatient services. Funding will ensure that access and caseload standards can be met by maintaining current clinical capacity, continuing retiree and Exempt Limited Term employee options and utilization of the County's workforce planning strategies. This action is intended as a temporary action while awaiting the Board-appointed Beeman Commission proposals and recommendations to improve the County's mental health services delivery systems. In addition, efforts are underway to streamline the processes by which services are accessed and to address caseloads through program redesigns.



Artist rendering of the Gregory Drive Facility to accommodate the therapeutic mental health and substance abuse program for County residents, planned to be completed by summer 2009. This planned project is supported by General Obligation bonds approved as part of the fall 2004 Human Services/Juvenile Facilities Bond Referendum.

Special Education Graduates

Within the CSB's FY 2009 Advertised Budget Plan baseline funding plan, CSB Mental Retardation Services currently projects that all special education graduates expected in June 2008 can be served at no additional cost through a combination of approved Medicaid MR Waiver slot allocations, program attrition, efficient use of existing funding, and continuation of recently implemented management initiatives. Overall, in June 2008, there are expected to be 70 new special education graduates turning 22 years of age who are eligible for day support and employment services.

Budget Highlights



BUILDING LIVEABLE SPACES

The Penny for Affordable Housing

\$22.8 million

An amount of \$22.8 million represents a financial commitment on behalf of the Board of Supervisors to preserve and create affordable housing opportunities by dedicating revenue equivalent to the value of one penny on the Real Estate Tax specifically for affordable and workforce housing. The County lost 1,300 affordable units between 1997 and 2004, and increases in rents and the prices of homes continue to outpace income growth, making it increasingly difficult for many individuals and families to find affordable housing in the County. As a result, the Board of Supervisors established Fund 319, The Penny for Affordable Housing Fund. As of January 2008, a total of 2,207 affordable units have been preserved for both homeownership and rental purposes in a variety of large and small projects. Of that number, 252 units are preserved as affordable housing for periods of five years or less, and 1,955 units are preserved for 20 years or longer. A variety of funding sources were used to preserve these units; however, Fund 319 funds were critical for the preservation efforts.



CIP Issues and Capacity

The FY 2009-FY 2013 Advertised Capital Improvement Plan (With Future Fiscal Years to 2018) anticipates continuation of the approved bond sale limits, \$275 million or \$1.375 billion over a five-year period with a technical limit of \$300 million in any given year. The ratio of debt to taxable property value is projected to remain less than 3.0 percent and the ratio of debt service to Combined General Fund disbursements is projected to remain less than 10.0 percent. In FY 2009, total new bond sales are projected at \$266.93 million. Actual County and School bond sale amounts are based on the cash requirements for each project and municipal bond market conditions.

The FY 2009 Advertised Budget Plan includes \$22.0 million for Paydown Capital Projects, representing a decrease of \$13.3 million from the FY 2008 Adopted Budget Plan total due in part to one-time project funding not required in FY 2009 as well as a reduction in funding due to budget constraints. Reductions to a variety of projects have been necessary in FY 2009, including support for the development of Laurel Hill, capital renewal requirements mentioned below, additional courtroom renovations, and other projects. In addition, no funding has been included in FY 2009 for the County's land acquisition reserve.

Capital Renewal

\$6.9 million

Funding in the amount of \$6,924,321 is included in FY 2009 for the most critical prioritized renewal projects, such as electrical systems, HVAC, fire alarm system replacement and emergency generators, among other needs, which are categorized as Category F. This level of General Fund support represents a decrease of \$1.0 million from the FY 2008 Adopted Budget Plan. Capital Renewal projects are classified by category as follows: Category F: urgent/safety related, or endangering life and/or property; Category D: critical systems beyond their useful life or in danger of possible failure; Category C: life-cycle repairs/replacements where repairs are no longer cost-effective; Category B: repairs needed for improvements if funding is available, and Category A: good condition. Fairfax County presently has a facility inventory of 170 County-owned, General Fund-supported buildings (excluding schools, parks, leased space, revenue facilities, housing and human services residential facilities) with approximately 7.8 million square feet of space throughout the County. This inventory is expanding with the addition of newly constructed facilities, the expansion of existing facilities, and through the acquisition of other property. With such a large inventory, and the acquisition of additional facilities, it is critical that a planned program of repair and restoration be maintained. In addition, the age of a major portion of this inventory of facilities is reaching a point where major reinvestment is required in the building subsystems.

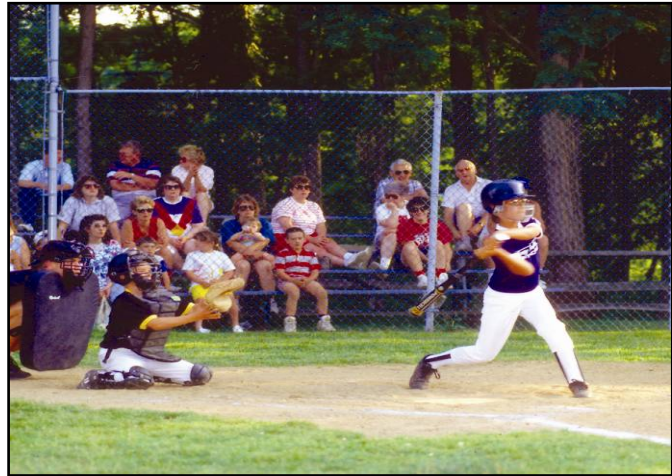
Budget Highlights

Athletic Field Maintenance

\$5.1 million

In FY 2009, a total of \$5.1 million is included in order to support maintenance efforts at both County and Fairfax County Public Schools (FCPS) fields to ensure greater availability of fields for community use. Revenue in the amount of \$950,000 generated from the Athletic Services Fee directly supports this program. This level of funding is consistent with FY 2008 funding levels and includes only a minimal increase in General Fund support of \$150,000 to begin to address increases in water and electricity costs experienced in recent years.

An amount of \$2.43 million supports field maintenance efforts including electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. An amount of \$0.2 million supports continued replacement and upgrading of FCPS boys' athletic field lighting systems and installation of lights on FCPS athletic fields and County park fields used for girls' softball. In addition, an amount of \$0.05 million supports routine maintenance of girls' softball field amenities on select FCPS sites. These amenities, such as dugouts, fencing, and irrigation systems, were added or constructed by the County based on recommendations by the citizen-led Action Plan Review Team (APRT) in order to reduce



disparities in the quality of fields assigned to boys baseball and girls softball organizations. Funding of \$1.0 million is provided for school athletic fields to ensure a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. An amount of \$0.74 million provides for general maintenance at designated FCPS athletic fields to improve playing conditions, safety standards, and increase user satisfaction.

An amount of \$0.2 million is also provided for custodial support for indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Revenue generated from the Athletic Services Fee is used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. Finally, an amount of \$0.5 million will support the Synthetic Turf Development Program. This program facilitates the development of synthetic turf fields in the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities. In addition to this funding, the voters approved a \$25 million Park Bond Referendum in November 2006, of which \$10 million is earmarked to fund the conversion of up to 12 fields from natural turf to synthetic turf.



PRACTICING ENVIRONMENTAL STEWARDSHIP

The Penny for Stormwater Management

\$22.8 million

The approximate value of one penny from the County's Real Estate Tax, or \$22.8 million, has been included for prioritized capital improvements to the County's stormwater system. Proper management of stormwater is essential to protect public safety, preserve home values and support environmental mandates such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways. The County's stormwater system, which includes 1,800 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, approximately 1,200 publicly-maintained stormwater management ponds, and approximately 2,400 privately-maintained stormwater management facilities, is strained by an aging infrastructure and rapid urbanization that has occurred over the past two decades. This, in combination with higher water quality standards that must now be addressed by local governments, requires a more significant, multiyear investment in terms of funding and staff resources.

BOARD PRIORITY:



Environmental Protection

Budget Highlights

Projects supported by this funding include: repairs to stormwater infrastructure, measures to improve water quality, such as stream stabilization, rehabilitation and safety upgrades of dams, repair and replacement of underground pipe systems and surface channels, structural flood proofing and Best Management Practices (BMP) site retrofits. This funding also supports development of watershed master plans, increased public outreach efforts and stormwater monitoring activities.



\$22.8 million, or the approximate value of one penny from the County's Real Estate Tax, has been included for prioritized capital improvements to the County's stormwater system.

In FY 2009, the Stormwater Planning Division (SPD) and a portion of the Maintenance and Stormwater Management Division (MSMD) within the Department of Public Works and Environmental Services (DPWES) will charge positions and associated costs totaling \$4.4 million to Fund 318, Stormwater Management Program. This represents 34 positions from SPD and partial support of positions in MSMD. Administrative expenses will be charged directly to the Operations Support project, and will not be charged to individual projects throughout the fund. Historically, these expenses have been supported by the General Fund; however, based on budget constraints in FY 2009, the General Fund cannot fully support the Stormwater program. Other General Fund reductions would have been required had Fund 318 funding not been available to provide this support for the Stormwater program. This adjustment to Fund 318 will impact future stormwater project implementation schedules.

Energy Coordinator

\$0.1 million

An amount of \$0.1 million is included to fund a redirected position that will serve as the County's Energy Coordinator in the Office of the County Executive. This position will lead work across a number of County agencies to develop coordinated, cross-agency energy efficiency/conservation and cost-avoidance actions, as well as policies that could be directly linked to enhancing air quality, reducing adverse climate change impacts and cost savings through reduced emissions and cost-avoidance associated with reduced electricity demand. This individual will also serve as a central conduit of information to and from agencies and the community to better understand and leverage energy efficiency and conservation practices employed and lessons learned.

Environmental Projects

\$0.6 million

An amount of \$0.6 million, consistent with FY 2008 funding, is included to provide funding for prioritized initiatives that directly support the Board of Supervisors' Environmental Agenda. The Environmental Excellence 20-year Vision Plan (Environmental Agenda) includes six topic areas: Growth and Land Use; Air Quality and Transportation; Water Quality; Solid Waste; Parks, Trails and Open Space; and Environmental Stewardship. FY 2009 prioritized initiatives include: continued outreach materials for air quality awareness targeted at County employees, residents, school children and business owners (\$30,000); removal of invasive plants that threaten native plant communities and expansion of Park Authority volunteer and outreach programs (\$150,000); an additional five remote household hazardous waste events (\$75,000); litter campaign and other environmental initiatives (\$66,900); and energy management at eight park facilities (\$278,100). In addition, an amount of \$108,000 has been provided in Fund 119, Contributory Fund to continue partnering with three non-profit agencies to expand tree planting throughout the County.

Budget Highlights

Support for Non-Revenue Generating Solid Waste Programs

\$1.3 million

The FY 2009 General Fund Transfer of \$1.25 million to Fund 110, Refuse Disposal, fully supports those programs that do not entirely recover costs such as the County's Recycling Program, the Code Enforcement Program, the Household Hazardous Waste (HHW) program, and the Citizen's Disposal Facilities. The FY 2009 General Fund transfer reflects a decrease of 50 percent from the FY 2008 Adopted Budget Plan transfer of \$2.5 million based on limited availability of General Fund monies and the current level of program requirements. This reduction also accounts for the new service agreement with Covanta allowing for the sale of electricity in excess of 80 megawatts as approved by the Board of Supervisors on December 3, 2007. An estimated \$250,000 in additional revenue is anticipated to be generated, reducing the General Fund transfer requirements by a like amount.

Sewer Fees Increase

Changes to the FY 2009 Sewer Service Charge and Availability Fee are based on increased costs associated with capital project construction, system operation and maintenance, debt service and upgrades to reduce nitrogen discharge from wastewater in order to meet more stringent environmental regulations.



Photo of the Noman M. Cole Jr. Pollution Control Plant for wastewater treatment.

The Availability Fee charged to new customers for initial access to the system will increase from \$6,506 to \$6,896 for single-family homes based on current projections of capital requirements, which is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2007 through June 30, 2012.

The Sewer Service Charge is billed to all existing customers and is used to fully recover operating and maintenance costs, debt service payments and capital project funding primarily attributable to improving wastewater treatment effluent standards as mandated by federal and state agencies. The Sewer Service Charge will increase from \$3.74 to

\$4.10 per 1,000 gallons of water consumption in FY 2009. This equates to a rate increase of approximately 9.75 percent and a cost increase of \$27.36 to the typical household.

The increase in Sewer Service Charges is adjusted based on federally mandated requirements which will result in the renovation and rehabilitation of existing treatment facilities. New Chesapeake Bay water quality program requirements include reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified the County that the renewal of County's National Pollutant Discharge Elimination System (NPDES) permit will include a requirement that nutrient removal be performed at the "Limits of Technology." Current technology allows for discharge limits of less than 3.0 milligrams per liter of nitrogen and 0.1 milligrams per liter for phosphorus. The County currently has the capability to meet a voluntary nitrogen removal standard of 8.0 milligrams per liter. A phased approach is recommended to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements.

Budget Highlights



CONNECTING PEOPLE AND PLACES

Transportation Enhancements

In the FY 2009 Advertised Budget Plan, new funding sources are available to support a major expansion of transportation, including additional personnel, operations, and capital projects. This funding is available on an annual basis, beginning in the second part of FY 2008, as a result of the General Assembly's April 4, 2007 passage of the Governor's substitute for House Bill 3202 (HB 3202). This bill is the first infusion of new transportation dollars in Northern Virginia in more than 20 years. The County will merge the current activities, program, and staff of the County's Department of Transportation with the staff of the Department of Public Works and Environmental Services (DPWES) who currently support planning and design related to roadway improvements. The merging of all staffing functions and programs in support of transportation permits an integrated seamless system for addressing a current and growing list of transportation capital projects and efforts to improve traffic flow, transit and general mobility of Fairfax County residents.

Two significant sources of funding included in the FY 2009 budget are: revenue remitted to the County from the Northern Virginia Transportation Authority (NVTA), and funding from a proposed increase to the County's commercial real estate tax. House Bill 3202 gave the NVTA the authority to implement seven new taxes and fees to support transportation-related projects and services. This revenue will raise over \$300 million per year for Northern Virginia. From these funds, NVTA annually will set-aside \$25 million for VRE operating and capital expenses and \$50 million for Metro capital expenses. It will utilize 60 percent of the balance of raised funds for regional projects, and will return the remaining 40 percent to the jurisdiction where the funds were raised. The FY 2009 Advertised Budget Plan includes a projected \$60.0 million in revenue associated with the 40 percent returned to Fairfax County from this NVTA distribution.

HB 3202 also gives local jurisdictions within Northern Virginia the authority to increase the commercial real estate tax, which was previously held to the same value as the residential real estate tax, by as much as 25 cents per \$100 assessed value in support of transportation. The FY 2009 Advertised Budget Plan includes a recommended commercial real estate tax rate increase of 12 cents which will generate a projected \$52.8 million. Of this new revenue, 8 cents will address transportation project increases, approximately 2 cents will address new staffing requirements due to the influx of transportation project funding and approximately 2 cents will fund existing staff resources and related costs associated with transportation planning and implementation projects. A total of 93/93.0 SYE existing County positions, including 75 in the Department of Transportation and 18 in the Office of Capital Facilities will now be supported by these funds.

In addition, sufficient funding is available to begin the phase-in of 41/41.0 SYE new positions in support of transportation planning, management, and engineering design. These positions will also address future planned expansions of the FAIRFAX CONNECTOR; proffer and zoning workload increases resulting from transportation studies and improvements to the Tysons area and revitalization areas; and increasingly complex prioritizing, reporting, and invoicing requirements associated with major projects with multiple funding sources.

BOARD PRIORITY:



Transportation Improvements

Budget Highlights

County Transit Funding – General Fund Transfer

\$34.7 million

The total FY 2009 General Fund Transfer for Fund 100, County Transit Systems, is \$34.7 million, the same level as the FY 2008 budget but incorporates increases to fund FY 2009 partial year operations of the new West Ox Bus Operations Center, costs associated with new operational and service contracts for CONNECTOR operations, and additional estimated CONNECTOR fuel costs based on continuing increases in diesel fuel prices as well as a 21 percent increase in the County's subsidy requirement for the Virginia Railway Express (VRE) based on operating system and debt service requirements. In addition to the General Fund Transfer support, \$12,000,000 in newly authorized State Aid support for mass transit will support FY 2009 projected expenditures. The newly authorized mass transit support results from a provision within HB 3202 that provides for an earmark for mass transit of 2 cents per \$100 of State recordation tax collections.



Metro Funding – General Fund Transfer

\$17.5 million

The General Fund Transfer in support of Metro Operations and Construction totals \$17.5 million, a decrease of \$2.8 million or 13.8 percent from the *FY 2008 Revised Budget Plan* level based on savings associated with the Board-approved transfer of the 12s and 20s Metrobus service to the FAIRFAX CONNECTOR, and the application of a higher level of State Aid and Gas Tax revenue in support of Metro. The total Fairfax County requirement for Washington Metropolitan Area Transit Authority (WMATA) Operating Expenses totals \$68.6 million, an increase of 8.6 percent over the *FY 2008 Revised Budget Plan*.

This funding supports existing Metrorail and Metrobus service levels, including \$38.2 million for Metrobus and the continuation of Springfield Circulator service started in FY 2001; \$21.2 million for Metrorail; \$7.8 million for MetroAccess service; and a WMATA projected prior year audit adjustment of \$1.4 million. Overall, this funding level supports an operating increase of 10.0 percent over the *FY 2008 Revised Budget Plan* partially offset by a decrease in payments due to WMATA associated with the current WMATA 12s and 20s Centreville/Chantilly routes. The estimated decrease results from the Board of Supervisor's approval, in February 2006, of the transfer of these non-regional routes to the County in the second half of FY 2009, at which time the service will be provided by FAIRFAX CONNECTOR.

FY 2009 Capital Construction expenditures total \$28.4 million, of which \$24.8 million is focused on the Metro Matters Program, which supports the acquisition of facilities, equipment, rail cars, and buses, as well as provides general infrastructure support to the 106-mile Metrorail system. An additional \$0.4 million supports the Beyond Metro Matters Program which addresses capital construction needs beyond those included in the Metro Matters Program. Finally, an amount of \$3.2 million funds Adopted Regional System (ARS) debt service requirements.

Information Technology (IT) Funding – General Fund Transfer

\$11.8 million

Total funding of \$22.8 million, which includes a General Fund transfer of \$11.8 million, a transfer from Fund 506, Health Benefits Trust Fund of \$7.0 million, a transfer from Fund 105, Cable Communications, of \$1.8 million, State Technology Fund revenue of \$1.0 million and interest income of \$1.2 million, is provided for initiatives that meet one or multiple priorities established by the Senior Information Technology Steering Committee. These initiatives include a mix of projects that provide benefits for both citizens and employees and that adequately balance continuing initiatives with the need for maintaining and strengthening the County's technology infrastructure. Funded projects will support initiatives in the Human Services, Planning and Development, General County Services and Public Safety program areas.

Budget Highlights

The County's long-term commitment to provide quality customer service through the effective use of technology is manifested in service enhancements, expedited response to citizen inquiries, improved operational efficiencies, better information for management decisions and increased performance capabilities. Although many initiatives meet more than one of the technology priorities, for narrative purposes below, projects have been grouped into only one priority area. In addition, they may also address other vision elements; however, have been included under the **Connecting People and Places** vision element because that is a key focus for many of them.

| Priority | FY 2009 Advertised Funding |
|---|----------------------------------|
| Mandated Requirements | \$0.3 million |
| Completion of Prior Investments | \$2.6 million |
| Enhanced County Security | \$7.6 million |
| Improved Service and Efficiency | \$8.0 million |
| Maintaining a Current and Supportable Technology Infrastructure | <u>\$4.3 million</u> |
| TOTAL | \$22.8 million |



CREATING A CULTURE OF ENGAGEMENT

Burke Community Library

\$0.6 million

An increase of \$639,418 is included to fund the full year Personnel Services and ongoing operating costs associated with opening the Burke Community Library, scheduled to open in spring/summer 2008. This facility will meet increased service demands due to insufficient capacities at both the Kings Park Community Library and Pohick Regional Library. The library site is adjacent to the Fairfax County Parkway and is expected to attract a broad customer base of Parkway commuters in addition to the library's geographically defined community. Funding was included in FY 2008 for the four-month period of March-June 2008, and this increase is required to provide full year funding in FY 2009.

Costs Associated with Presidential Election

\$0.3 million

An increase of \$324,293 in the Office of Elections is included reflecting funds for both Personnel Services and for additional postage for the mailing of voter cards and absentee ballots to help support the costs associated with the 2008 Presidential election. Presidential elections, and the months immediately preceding them, represent the peak period of activity for the Department of Elections over any four-year period. In addition to the spike in voter turnout on Election Day, there is a significant increase in electoral interest and participation throughout the year. Absentee voting activity will more than double or triple the levels seen in non-presidential years.

Consolidation of Office of Human Rights and Office of Equity Programs

The Office of Human Rights and the Office of Equity Programs have been merged to form the new Office of Human Rights and Equity Programs. The mission of this office will be to institute an affirmative human rights program of positive efforts to eliminate discrimination and to provide the public and Fairfax County employees with recourse for discriminatory acts. It is anticipated that there will be savings in administration as a result of this consolidation.

Budget Highlights



MAINTAINING HEALTHY ECONOMIES

Community Funding Pool – General Fund Transfer

\$9.0 million

Funding of \$8,970,687, an increase of \$249,918, or approximately 3.0 percent, over the *FY 2008 Revised Budget Plan* reflects the General Fund transfer to support the first year of the two-year cycle in the Consolidated Community Funding Pool (CCFP) to leverage nonprofit organizations' resources to meet community challenges. Funds are awarded for a two-year period on a competitive basis after a citizen Selection Advisory Committee has reviewed responses from all eligible community organizations to the Request for Proposals (RFP). The Board of Supervisors approved the Consolidated Community Funding Advisory Committee's (CCFAC) FY 2009/ FY 2010 recommended priorities on July 9, 2007. A major responsibility of the CCFAC is to recommend funding priorities for the CCFP. The CCFAC maintains an ongoing process for the review and analysis of both data and community input that provides the information on which funding priority allocations are based. Community input processes include a variety of citizen and provider input activities conducted throughout the year around the County. Subsequent to the receipt and review of public comments, the CCFAC finalizes the funding priorities and forwards them to the Board of Supervisors for action.

Contributory Funding – General Fund Transfer

\$13.6 million

General Fund appropriations of specified amounts are made available through Fund 119, Contributory Fund, to various nonsectarian, nonprofit or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. Contributory agency positions are not part of the County merit system and funding for all contributory agencies is reviewed annually. Each request is reviewed on the basis of the benefit to Fairfax County citizens, contractual or regional commitments, the responsibilities of state agencies, and a prior County commitment of funding.

FY 2009 funding totals \$13,553,053, an amount entirely supported by a General Fund Transfer, reflecting an increase of \$301,171 or 2.3 percent over the *FY 2008 Revised Budget Plan* funding level of \$13,251,882. The overall increase is due in part to increases for the Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence, mainly attributable to budgeting for full-year costs associated with the new expanded assisted living facility scheduled to open in the February/March 2008 timeframe and an increase for the Convention and Visitors Corporation based on projected transient occupancy tax revenue for FY 2009. In addition, at the direction of the Board of Supervisors, three new agencies are designated as contributory agencies. The three new contributory agencies are Fairfax ReLeaf, which is provided funding of \$52,000; the Center for Chesapeake Communities which is provided funding of \$36,000; and Earth Sangha, which is provided funding of \$20,000. It should be noted that these non-profit organizations received a similar amount of funding in FY 2008, but in a different fund. These contributions will provide a source of funding for joint participation projects related to tree buffer restoration throughout the County. These organizations leverage the use of volunteers, and provide significant opportunities for community involvement and environmental awareness. These increases and new contributories are partially offset by decreases in the County's share for the Northern Virginia Regional Identification System (NOVARIS) as a result of decreased lease and maintenance requirements based on obligations that have been met, and for the Pentagon Memorial Fund, which was provided by the Board of Supervisors as a one-time contribution for the organization in FY 2008.



EXERCISING CORPORATE STEWARDSHIP

Personnel Services Reductions to Balance Budget

(\$16.5 million)

In order to meet budget limitations based on available resources as a result of the continued softening of the residential real estate market, a two percent across-the-board reduction in Personnel Services totaling \$16.5 million was taken in General Fund and General Fund-supported agencies. This is in addition to a similar two percent reduction taken as part of the FY 2008 Adopted Budget Plan and Pay for Performance adjustments noted below.

Budget Highlights

Pay for Performance

\$6.3 million

\$6.3 million is provided in order to continue the Pay for Performance (PFP) program for over 8,000 non-public safety employees; however, as a result of budget constraints in FY 2009, employee increases as part of the PFP system have been discounted by 50 percent and the impact of the lower PFP funding is reflected here.

Fuel Costs

\$2.5 million

An additional \$2,532,509 in General Fund support over the FY 2008 Adopted Budget Plan is included to address higher fuel prices and related Department of Vehicle Services' charges as a result of market conditions. Countywide fuel and fuel-related expenditures for FY 2009 are funded at \$33.4 million, an increase of \$8.0 million or 31.3 percent over the FY 2008 Adopted Budget Plan total of \$25.5 million and an increase of \$13.3 million or 66.2 percent over the FY 2007 Actual of \$20.1 million. The dramatic increase is due to the actual price pattern seen in the fall of 2007, especially as it pertains to diesel fuel. The FY 2009 recommended budget assumes an average agency per gallon price of \$3.32 - a 78-cent, or over 30 percent, increase over the FY 2008 Adopted Budget Plan level and also allows room for moderate growth in overall number of gallons consumed. The General Fund impact of this increase is \$2.5 million as the remainder of the increase is being absorbed by Fairfax County Public Schools, non-General Fund supported entities such as the Solid Waste funds, and the increase attributable to FAIRFAX CONNECTOR is being covered by the new sources of transportation funding available to the County.

New Facilities Operations

\$1.6 million

An increase of \$1,592,315 in the Facilities Management Department for increased custodial, utility, repair and maintenance, and landscaping costs is associated with new facilities opening in FY 2009. These facilities include the West Ox Bus Operations Garage, Forensics Facility, McConnell Public Safety and Transportation Operations Center (MPSTOC) and the Girls Probation House. Combined these facilities account for an additional 203,160 square feet to the inventory maintained by the Facilities Management Department.

Benefits

Funding for Fringe Benefits totals \$209.3 million, an increase of \$8.6 million or 4.3 percent over the *FY 2008 Revised Budget Plan* level, primarily due to the following:

- **Health Insurance**

\$2.2 million

Health Insurance funding is increased \$2.2 million, or 3.5 percent, over the *FY 2008 Revised Budget Plan*. The increase is based on a projected average increase of 5.0 percent for all County health insurance plans, effective January 1, 2009. The large percentage increases experienced by most employers earlier this decade have somewhat mitigated, and the County's experience mirrors this trend. However, advances in medical technology, the increasing cost of medical malpractice and liability insurance, and increased utilization will continue to drive increases in medical costs.

Fairfax County Government offers its employees and retirees several health insurance alternatives, with the intent of offering employees options that are both comprehensive and cost effective. Self-insured plan options include point of service, preferred provider option, and an open access plan (OAP), which combines aspects of both a point of service and preferred provider option plan. A fully-insured Health Maintenance Organization (HMO) is also available. The County's current selection of health insurance



alternatives is a result of revisions enacted in FY 2007. The County partnered with Fairfax County Public Schools and undertook a selection process in calendar year 2006 to choose new providers for all health insurance products in order to leverage the County's position in the marketplace and achieve competitive rates. In addition to implementing the self-insured OAP option effective January 1, 2007, enhanced vision benefits were also instituted across all health insurance plans as a result of the selection process. It should be noted that the County also intends to examine plans related to Medicare Part D to aid in finalizing an approach to the implementation of this new prescription drug benefit product.

Budget Highlights

It should also be noted that the self-insured health insurance choices are administered through Fund 506, Health Benefits Trust Fund. For a more detailed discussion of the County's self-insured health trust fund, refer to Fund 506 in Volume 2 of the FY 2009 Advertised Budget Plan.

- **Dental Insurance** **\$0.2 million**
Dental Insurance funding reflects a net increase of \$0.2 million or 8.7 percent over the *FY 2008 Revised Budget Plan* based on a projected premium increase of 5.0 percent, effective January 1, 2009, and increased employee participation. The County contributes 50 percent of the premium for this benefit with the employee paying the remainder of the cost.
- **Social Security (FICA)** **\$4.1 million**
Social Security funding reflects a net increase of \$4.1 million or 9.8 percent over the *FY 2008 Revised Budget Plan*. The increase includes \$3.9 million associated with salary adjustments necessary to support the County's compensation program for merit increases and pay for performance and to reflect the change in the federally set maximum pay base against which contributions are calculated and \$0.2 million based on the FY 2009 Market Index of 1.48 percent included for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2009. It should be noted that the Social Security wage base increases from \$97,500 to \$102,000 as of January 1, 2008 for the 6.20 percent base contribution rate. The wage base against which the 1.45 percent rate for Medicare is applied remains unlimited. The overall Social Security rate remains unchanged at 7.65 percent. The wage base and/or rate change for January 1, 2009 is not yet known; any subsequent adjustments to the Social Security wage base with a fiscal impact will be included at a quarterly review during FY 2009 as necessary.
- **Retirement** **\$2.2 million**
Retirement funding (Fairfax County Employees', Uniformed, and Police) reflects a net increase of \$2.2 million or 2.4 percent over the *FY 2008 Revised Budget Plan*. The increase includes \$1.6 million associated with salary adjustments necessary to support the County's compensation program for merit increases and pay for performance; \$1.0 million based on the FY 2009 Market Index of 1.48 percent included for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2009; and \$1.4 million based on projected increases in the employer contribution rates, partially offset by a decrease of \$1.8 million based on projected savings in FY 2008.

The increase in rates for FY 2009 follows the current effective actuarial funding policy whereby contribution rates are adjusted to fund approved benefit enhancements and/or to recognize funding adjustments required when the funding ratio is below 90 percent or above 120 percent.

Adjustments Associated with the Corridor

As a result of the June 30, 2007 actuarial valuation, based on the investment returns experienced by the fund and actuarial losses related to liabilities, the funding ratio for the Employees' system increased slightly from 85.2 to 85.5 percent. However, no change was warranted in the employer contribution rate. The Police Officers and Uniformed systems remain within the corridor at 93.3 percent and 92.6 percent respectively, with no adjustment to the contribution rate.

Increases Associated with Benefit Enhancements

The employer contribution rate for the Police Officers system is required to increase by 1.34 percentage points. An increase of 0.45 percentage points is based on a retiree cost of living increase benefit enhancement approved by the system's Board of Trustees effective July 1, 2007. An additional increase in the employer contribution rate of 0.89 percentage points is the result of a decrease in the employee contribution rate of 1.00 percentage point, from 11.00 percent to 10.00 percent of pay. This decrease in the employee contribution rate will reduce Police Officers' out-of-pocket costs and make the Police benefits package more competitive with surrounding jurisdictions. It is anticipated that additional adjustments will be made in subsequent years to continue to reduce the employee contribution rate for the Police Officers system.

Budget Highlights

- \$0.3 million**

Retiree Health Insurance
 Retiree Health Insurance increases \$0.3 million or 5.9 percent over the *FY 2008 Revised Budget Plan* level of \$5.5 million to \$5.8 million and is due to a projected increase in the number of retirees receiving the health insurance subsidy in FY 2009. This is being supported in FY 2009 by one time or limited savings in employer health plan contributions available due to lower than anticipated actual cost growth experience and excess employer contributions. The County's retiree health benefit subsidy was previously funded out of Fund 500, Retiree Health Benefits; however, as part of the FY 2009 Advertised Budget Plan, the benefit and administrative costs related to the subsidy will be paid from Fund 603 as a result of implementation of GASB 45. The County provides monthly subsidy payments to eligible retirees to help pay for health insurance. The current monthly subsidy, approved in FY 2006, commences at age 55 and varies by length of service as detailed in the following table. It should be noted that the retiree health benefit subsidy is provided to retirees on a discretionary basis, and the Board of Supervisors reserves the right to reduce or eliminate the benefit in the future if the cost of the subsidy becomes prohibitive or an alternative is chosen to aid retirees in meeting their health insurance needs.

| Retiree Health Benefit Subsidy | |
|---------------------------------------|------------------------|
| Years of Service at Retirement | Monthly Subsidy |
| 5 to 9 | \$30 |
| 10 to 14 | \$65 |
| 15 to 19 | \$155 |
| 20 to 24 | \$190 |
| 25 or more | \$220 |

The current subsidy structure became effective January 1, 2006 and includes a temporary 25 percent increase approved by the Board of Supervisors in response to the implementation of the new Medicare Part D prescription drug benefit. This increase qualified the County's self-insured health insurance plan to be deemed as actuarially equivalent to the Medicare Part D program. Employers who offer an actuarially equivalent program are eligible to receive a subsidy from the Centers for Medicare and Medicaid Services (CMS) based on retiree enrollment in their plans. The County receives the CMS subsidy on retirees and spouses enrolled in the County's self-insured health plan who do not enroll in Medicare Part D. The federal funding from CMS is expected to completely offset the cost of the 25 percent increase to the retiree subsidy. In addition to the increase, the subsidy structure was changed so that retirees no longer receive a reduced subsidy upon reaching the age of Medicare eligibility. County staff are continuing to work on developing a long-term County strategy for Medicare Part D, which may include elimination of the 25 percent increase in the subsidy at some point in the future. Final recommendations regarding Medicare Part D options will be presented to the Board of Supervisors upon a thorough examination of Medicare Part D plans.

- \$8.2 million**

GASB 45 Liability Reserve
 Beginning in FY 2008 the County's financial statements were required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits. This standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits. Fund 603, OPEB Trust Fund, has been created in order to capture long-term investment returns and make progress towards reducing the unfunded actuarial accrued liability under GASB 45 and funds the cost of other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees, such as the County's retiree health benefit subsidy. As of July 1, 2007, the Annual Required Contribution (ARC) to Fund 603 has been calculated at approximately \$32 million. In FY 2009, the County's contribution towards the ARC of \$8.2 million will be made through a transfer from Fund 506, Health Benefits Trust Fund, as a result of excess revenues received from employer contributions. Any future balances identified in Fund 506 as a result of excess revenues received from employer contributions will also be considered for possible transfer to Fund 603 to assist in addressing the County's unfunded OPEB liability which has been calculated at nearly \$380 million, excluding schools.

Budget Highlights

▪ **Wellness Initiative**

A new Health Promotion and Wellness Initiative is supported by anticipated savings in County health plans. The goal of the initiative is to significantly improve employees' overall health and well-being, while also serving to curb rising health care costs. Components of the new program included in Fund 506, Health Benefits Trust Fund, include:

- *Health Risk Assessments (HRAs) and Targeted Programming.* Health Risk Assessments gather information on participants' personal medical history, preventative services, and emotional health and lifestyle choices. Health plan participants can use the HRA in order to help determine their personal health risks and take preventative measures, while allowing the County to use aggregate data to create targeted programming towards health conditions that most affect County employees. As part of the new Health Promotion and Wellness Initiative, HRAs will be available for health plan participants so that they may elect to utilize this tool.
- *Enhancement of the County's disease management program.* Disease management programs are utilized to detect chronic conditions early and provide assistance to those affected to help manage their disease, resulting in a healthier outcome. Participants receive direct support from health care professionals and are assisted with coordination of physician care, medication reviews, standards of care reminders, assessments, screenings, and action plans. Although some health conditions were already included under the County's disease management program, the enhanced program will cover eleven additional conditions which affect County employees and retirees and impact County claims expenses, including Osteoporosis, Osteoarthritis, Fibromyalgia, and Low Back Pain.
- *Reduced membership fees at County RECenters.* In response to employee demand, as well as to promote the importance of overall physical health, a 50 percent subsidy for annual memberships at County RECenters is included in the new program. Workplace sites for employees are spread throughout the County; thus, all employees do not enjoy convenient access to the Employee Fitness and Wellness Center (EFWC) located in the Government Center. This benefit enhancement will allow merit employees and retirees to utilize all nine County RECenters at a reduced rate.
- *Influenza vaccinations for employees and retirees.* Providing flu shots to employees is a simple mechanism to reduce absenteeism due to flu outbreaks, as well as protect the overall health of employees and retirees.

A comprehensive wellness program is expected to reduce the rate of escalation of health care costs, resulting in savings for self-insured plans through cost avoidance. As such, expenses related to the new Health Promotion and Wellness Initiative are included in Fund 506 as it is anticipated that increases in self-insured claims expenses will be impacted as benefits of the program begin to materialize.

Enterprise Information Technology System Project

\$7.0 million

Funding of \$7.0 million, from a transfer from Fund 506, Health Benefits Trust Fund, is included for a multi-year, joint initiative between the County and the Schools to modernize the County's enterprise information technology systems that support finance, human resources and payroll, budget, procurement and related applications. This FY 2009 funding is available from savings in employer contributions for health insurance and will be used to offset the costs of Phase I of the project which will replace the County's Human Resources and Payroll system. Previous assessments of these aging corporate systems revealed that they are past their projected useful lifecycle, no longer comply with today's technology standards, and do not meet the demands of resource and financial management and decision-making. Short-term changes made to make the systems functional have resulted in increased risk for fraud and security flaws. Due to their age, many of these systems have no vendor support and rely on senior in-house staff for maintenance. The systems are written in technical code that is outdated, not practiced by the vast majority of the industry labor pool, and thus are unable to be integrated with future mandated requirements. Of these systems, the County government's Personnel Resource Information System Management (PRISM) is the most vulnerable to immediate obsolescence issues. It is over 20 years old and highly customized based on historical County operational practices to the extent that it cannot be further enhanced. Further, attrition of in-house technical staff as they approach retirement age is jeopardizing future support for maintaining this legacy application with the other systems approaching a similar expert support dilemma. FY 2009 funding, followed by future-year investments, will allow for the award of software and systems implementer contracts.

Budget Highlights

FEE ADJUSTMENTS

New User Fees

As part of the development of the FY 2009 budget, a thorough review of the County's General Fund fees and user charges was conducted. Fees were compared to state maximum rates and to those of surrounding jurisdictions. As a result of this review, General Fund fee increases, totaling \$4.5 million in revenue, are included in the FY 2009 Advertised Budget Plan. The bulk of the additional revenue is the result of a proposed increase to the Emergency Medical Services (EMS) Transport Fee structure, which is expected to generate an additional \$3.5 million in FY 2009. Current General Fund fees to be raised also include Fire Marshal fees, parking garage fees, various parking violation fines, police report and photo fees, and taxi cab licenses. These increases will raise cost recovery in FY 2009, while maintaining consistency with surrounding jurisdictions.

BOARD PRIORITY:



**Revenue Diversification to
Reduce the Burden on
Homeowners**

Refuse Collection Fee

Residents within Sanitary Refuse Collection Districts who receive County refuse collection service are charged an annual service fee through the semiannual property tax bill for regular trash pick-up and recycling. These districts are created by the Board of Supervisors upon citizen petition, which has been increasing in recent years. Due to increasing disposal fees, rising personnel expenses and lower fund balances, the annual fee was increased from \$315 in FY 2007 to \$330 in FY 2008, which was still consistent with rates charged by private sector haulers. In order to cover anticipated expenditures in FY 2009 and maintain essential reserves, an increase in the annual fee to \$345 is required for approximately 44,000 customers who receive this service. This increase is based on increasing disposal tipping fees, maintenance and fuel charges, as well as accelerated equipment replacement costs. The accelerated equipment replacement program is anticipated to result in future maintenance savings, as well as reduce equipment downtime.

BOARD PRIORITY:



**Environmental
Protection**

Sewer Fees

As noted under the *Practicing Environmental Stewardship* heading, the Availability Fee charged to new customers for initial access to the system will increase from \$6,506 to \$6,896 for single-family homes based on current projections of capital requirements, which is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2007 through June 30, 2012.

The Sewer Service Charge will increase from \$3.74 to \$4.10 per 1,000 gallons of water consumption in FY 2009. This equates to a rate increase of approximately 9.75 percent and a cost increase of \$27.36 to the typical household. The Sewer Service Charge is billed to all existing customers and is used to fully recover operating and maintenance costs, debt service payments and capital project funding primarily attributable to improving wastewater treatment effluent standards as mandated by federal and state agencies.

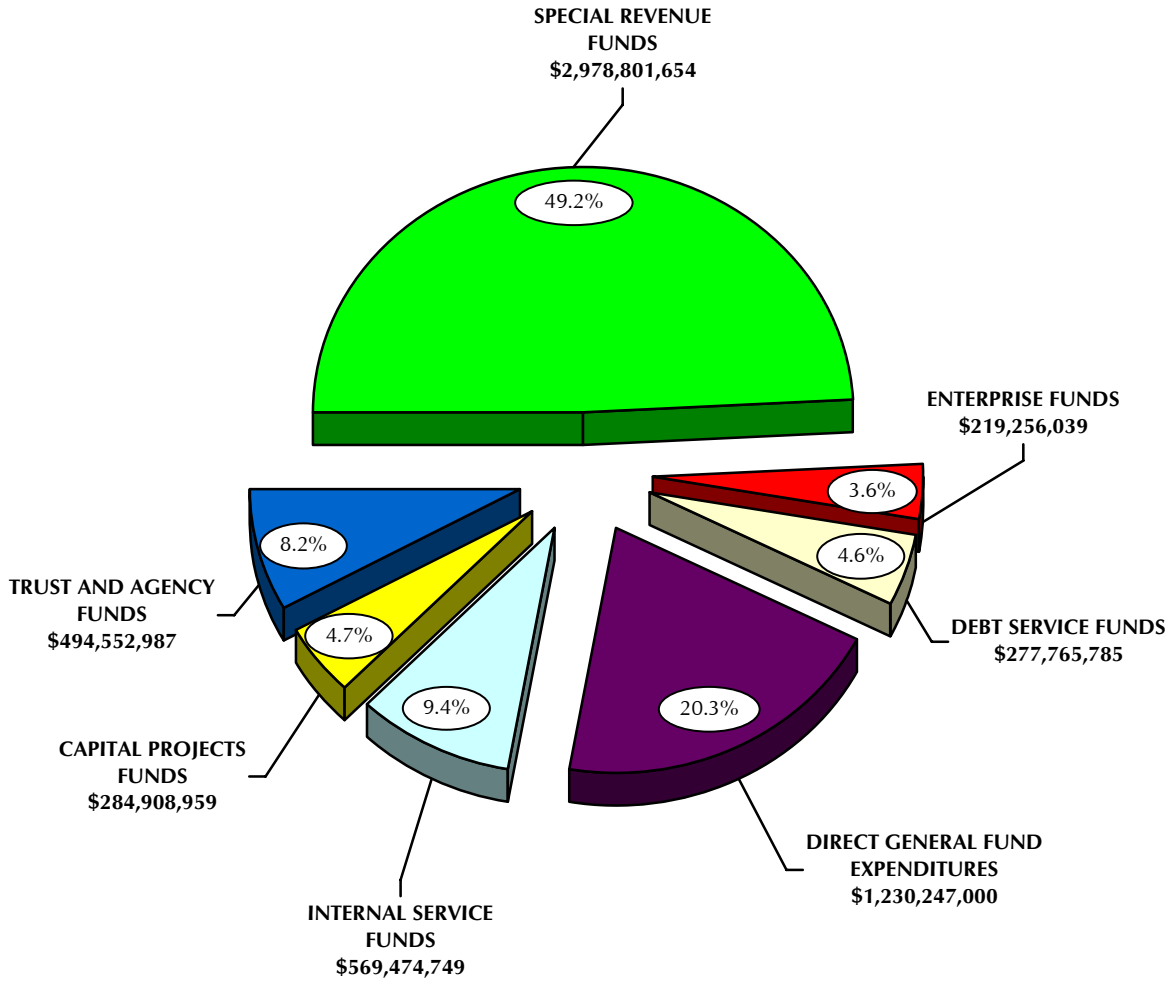
McLean Community Center Special Property Tax District

Facilities and operations of the McLean Community Center (MCC) are supported primarily by revenues from a special property tax collected from all residential and commercial properties within Small District 1, Dranesville. The Small District 1 real estate tax rate for FY 2009 is recommended for reduction by \$0.002 from \$0.028 to \$0.026 per \$100 of assessed property value. It should be noted that this two-tenths of a penny reduction reflects a savings of just under \$20 on the average Small District 1 residential tax bill.

Commercial Real Estate Tax

The Commercial Real Estate Tax for County transportation projects is recommended to be \$0.12 per \$100 of assessed value. This tax will be levied on all commercial and industrial properties in the County and is in addition to the real estate tax rate of \$0.89 per \$100 of assessed value.

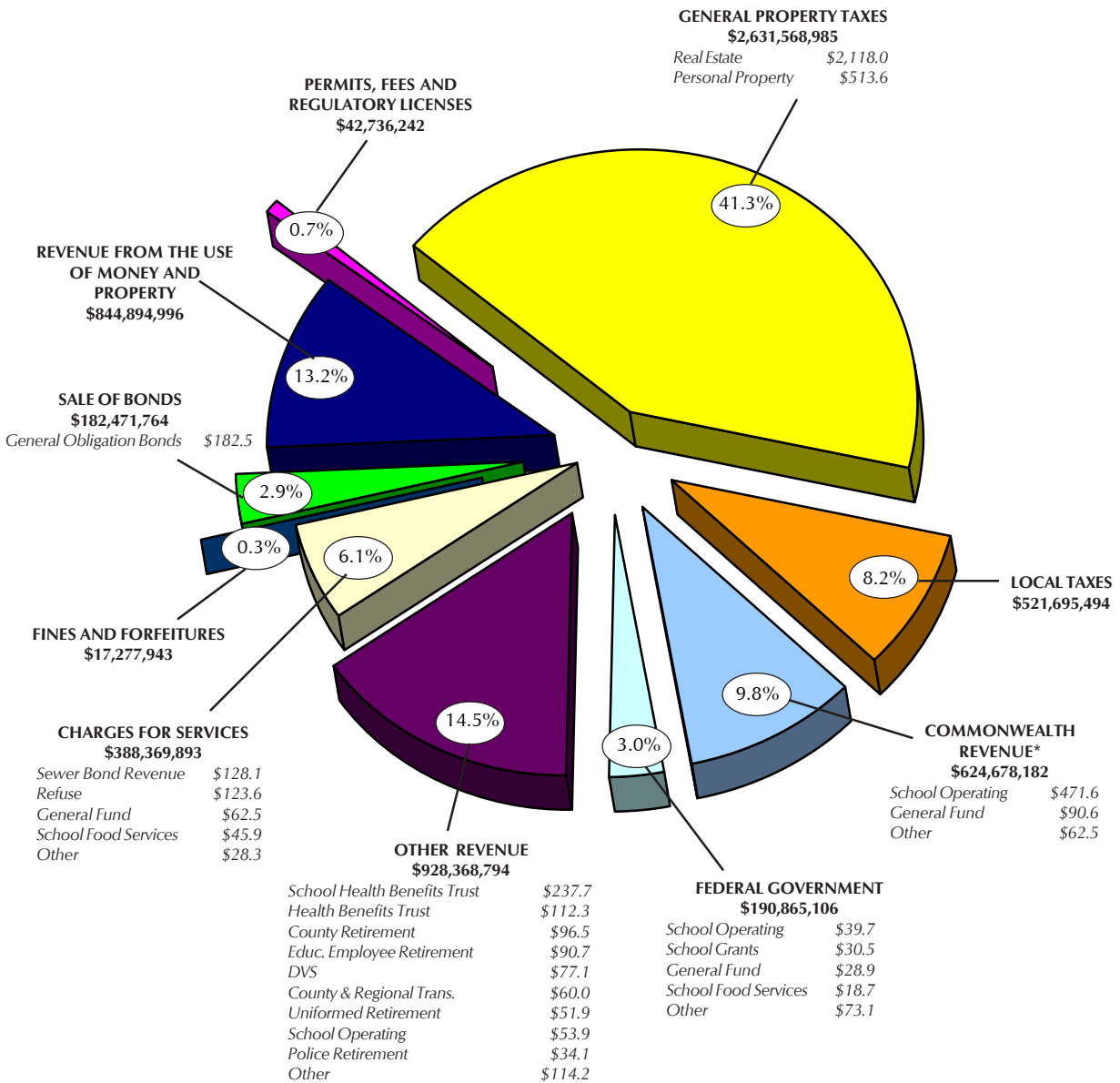
FY 2009 EXPENDITURES ALL FUNDS



TOTAL EXPENDITURES = \$6,055,007,173

FY 2009 REVENUE ALL FUNDS

(subcategories in millions)



TOTAL REVENUE = \$6,372,927,399

* For presentation purposes, Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes category.



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County of Fairfax, Virginia

Strategic Linkages



This section includes:

- **Overview Strategic Linkages Summary (Page 50)**
- **Key County Indicators (Page 54)**
- **Fairfax County Public Schools Strategic Governance (Page 69)**

FY 2009
Advertised Budget Plan

Strategic Linkages

Context and Background

Fairfax County has been working on a number of initiatives in recent years to strengthen decision making and infuse a more strategic approach into the way business is performed. These initiatives include developing an employee Leadership Philosophy and Vision Statement, identifying the priorities of the Board of Supervisors, implementing a coordinated agency strategic planning process, incorporating Performance Measurement and benchmarking into the budget process, implementing a countywide Workforce Planning initiative, redesigning the Budget Process, converting to Pay for Performance, and initiating a Balanced Scorecard at the agency level. The process has been challenging and has required a shift in organizational culture; however, the benefit of these efforts is a high-performing government in Fairfax County, which is more accountable, forward-thinking and better able to further its status as one of the premier local governments in the nation.

Strategic Thinking

Among the first steps Fairfax County took to improve strategic thinking was to build and align leadership and performance at all levels of the organization through discussions and workshops among the County Executive, senior management and County staff. This initiative included the development of an employee Leadership Philosophy and Vision Statement to help employees focus on the same core set of concepts. This dialogue among the County Executive, senior management and staff has continued over several years and culminated in the development of seven "Vision Elements" for the County, which are consistent with the priorities of the Board of Supervisors. These Vision Elements are intended to describe what success will look like as a result of

the County's efforts to protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County by:

Employee Vision Statement

As Fairfax County Employees we are committed to excellence in our work. We celebrate public service, anticipate changing needs and respect diversity. In partnership with the community, we shape the future.

We inspire integrity, pride, trust and respect within our organization. We encourage employee involvement and creativity as a source of new ideas to continually improve service. As stewards of community resources, we embrace the opportunities and challenges of technological advances, evolving demographics, urbanization, revitalization, and the changing role of government. We commit ourselves to these guiding principles: Providing Superior Service, Valuing Our Workforce, Respecting Diversity, Communicating Openly and Consistently, and Building Community Partnerships.

Employee Leadership Philosophy

We, the employees of Fairfax County, are the stewards of the County's resources and heritage. We are motivated by the knowledge that the work we do is critical in enhancing the quality of life in our community. We value personal responsibility, integrity and initiative. We are committed to serving the community through consultative leadership, teamwork and mutual respect.



Maintaining Safe and Caring Communities: The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need, and are willing and able to give back to their community.



Building Livable Spaces: Together, we encourage distinctive "built environments" that create a sense of place, reflect the character, history, and natural environment of the community, and take a variety of forms - from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play, and connect with others.



Connecting People and Places: Transportation, technology, and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe, and convenient manner.

Strategic Linkages



Maintaining Healthy Economies: Investments in the workforce, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.



Practicing Environmental Stewardship: Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County's natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.



Creating a Culture of Engagement: Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships, and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.



Exercising Corporate Stewardship: Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.

Vision Element posters are prominently placed in County facilities to continue to foster the adoption of these concepts at all levels of the organization and to increase their visibility to citizens as well.

Strategic Planning

Strategic planning furthers the County's commitment to high performance by helping agencies focus resources and services on the most strategic needs. The County process directs all agencies to strengthen the linkage between their individual missions and goals, as well as to the broader County vision laid out in the seven countywide vision elements.

Fairfax County implemented its countywide strategic planning effort in spring 2002. By 2006, many County agencies were beginning to update their second phase of strategic plans. Agencies developed their plans after performing an agency-wide environmental scan to determine which factors influenced service delivery and customer demands, identified business areas within each agency to more specifically define the services provided, aligned the specific tasks performed by business areas within the agency and vision element framework, and refine goals to meet the countywide vision elements and agency mission. The strategic planning effort involved a cross-section of employees at all levels and in all areas of the organization. The County Executive continues to meet annually with specific agencies to discuss progress on their strategic plans and performance measures.

In 2007 the County Executive directed agencies to build upon the strategic planning process with the development in 2008 of a Balanced Scorecard, including strategy maps and an accompanying scorecard. The balanced scorecard approach is a framework that helps organizations translate strategy into operational objectives that drive both behavior and performance. It is also a management tool to fully align strategy and performance throughout the organization. The balanced scorecard is based on developing a strategy map around the following four perspectives:

- ◆ Customer
- ◆ Financial
- ◆ Internal Process
- ◆ Learning and Growth

The rationale is that strategies will be 'balanced' around those various perspectives instead of being overly oriented to one or another at the expense of the others.

Strategic Linkages

In addition to the Strategic Planning process and the Balanced Scorecard, strategic planning efforts in Fairfax County have been reinforced by four ongoing efforts – performance measurement, pay-for-performance, workforce planning and technology enhancements. These efforts help the County assess agency success, maintain a top quality workforce and fund County programs and technology improvements, often despite budget reductions:

Performance Measurement: Since 1997, Fairfax County has used performance measurement to gain insight into, and make judgments about, the effectiveness and efficiency of its programs, processes and employees. While performance measures do not in and of themselves produce higher levels of effectiveness, efficiency and quality, they do provide data that can help to reallocate resources or realign strategic objectives to improve services. Each Fairfax County agency decides which indicators will be used to measure progress toward strategic goals and objectives, gathers and analyzes performance measurement data, and uses the results to drive improvements in the agency.

Fairfax County also uses benchmarking, the systematic comparison of performance with other jurisdictions, in order to discover best practices that will enhance performance. The County has participated in the International City/County Management Association's (ICMA) benchmarking effort since 2000. According to ICMA, 220 cities and counties provide comparable data annually in the following service areas: Police, Fire/EMS, Library, Parks and Recreation, Youth Services, Code Enforcement, Refuse Collection/Recycling, Housing, Fleet Management, Facilities, Information Technology, Human Resources, Risk Management and Purchasing, although not every participating jurisdiction completes every template. ICMA performs extensive data cleaning to ensure the greatest accuracy and comparability of data. In service areas that are not covered by ICMA's effort, agencies rely on various sources of comparative data prepared by the state, professional associations and/or nonprofit/research organizations. It is anticipated each year that benchmarking presentations will be enhanced based on the availability of information. Cost per capita data for each program area, (e.g., public safety, health and welfare, community development, etc.) has also been included at the beginning of each program area summary in Volume 1 of the FY 2009 Advertised Budget Plan. The Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually. The jurisdictions selected for comparison are the Northern Virginia localities, as well as those with a population of 100,000 or more elsewhere in the state. It should be noted that Fairfax County's cost per capita in each of the program areas is quite competitive with other Northern Virginia and large jurisdictions in the state.

Pay for Performance: In FY 2001, Fairfax County implemented a new performance management system for non-public safety employees. Based on ongoing dialogue between employees and supervisors regarding performance and expectations, the system focuses on using countywide behaviors and performance elements for each job class to link employees' performance with variable pay increases. FY 2002 was the last year for automatic step increases and cost-of-living adjustment for over 8,000 non-public safety employees, so annual compensation adjustments are now based solely on performance. Consistent with the County's ongoing assessment of its compensation philosophy and policy, staff undertook a review of the pay for performance system during FY 2004, the fourth year of the program. As part of this analysis, other jurisdictions with pay for performance systems were surveyed for best practices. As a result, the County Executive recommended changes to the system for FY 2005, to better align the pay for performance system with the County's goals and competitive marketplace practices. Efforts will continue to update employee performance elements and assure their linkage to departmental strategic plans and performance measures. Countywide training for employees and managers will continue to be a priority, as will the expansion of options for multi-rater feedback as part of the performance management process.

As an integral part of the transition to pay for performance, and in order to ensure that pay scales remain competitive with the market, non-public safety pay scales are increased in accordance with the annual market index, which is calculated based on data from the Consumer Price Index (CPI); the Employment Cost Index, which includes private sector, state and local government salaries; and the Federal Wage adjustment. This is designed to keep County pay scales from falling below the marketplace, requiring a large-scale catch-up every few years. It is important to note that employees do not receive this adjustment as they did in the past through a cost-of-living increase. Pay increases can only be earned through performance. By adjusting the pay scales, however, employees' long-term earning potential remains competitive with the market.

Strategic Linkages

During FY 2007 a further review of County compensation practices, including the pay for performance system, was undertaken. The Board of Supervisors approved changes during their deliberations on the FY 2008 budget. These changes are anticipated to correct the current disconnect between an employee rated as "fully proficient" who receives a 1.7 percent pay raise. The current five rating levels were expanded to seven rating levels in response to focus group feedback that greater rating flexibility was needed in the rating process. The rating labels were also removed. With the exception of the disconnect between "fully proficient" and the 1.7 percent pay increase, the consultant found the County's rating distribution (a basic bell curve but leaning to the higher end of ratings) to be consistent with that of a high performing workforce. As a result of budget constraints in FY 2009 budget, the pay award to be received as part of pay for performance will be reduced by 50 percent.

Workforce Planning: The County's workforce planning effort began in FY 2002 to anticipate and integrate the human resources response to agency strategic objectives. Changes in agency priorities such as the opening of a new facility, increased demand for services by the public, the receipt of grant funding, or budget reductions can greatly affect personnel needs. Given these varying situations, workforce planning helps agency leadership to retain employees and improve employee skill sets needed to accomplish the strategic objectives of the agency. Effective workforce planning is a necessary component of an organization's strategic plan, to provide a flexible and proficient workforce able to adapt to the changing needs of the organization.

In FY 2008, Fairfax County added a Succession Planning component to workforce planning. The Succession Planning process provides managers and supervisors with a framework for effective human resources planning in the face of the dramatic changes anticipated in the workforce over the next five to ten years. It is a method for management to identify and develop key employee competencies, encourage professional development and contribute to employee retention.

Information Technology Initiatives: The County is committed to providing the necessary investment in information technology, realizing the critical role it plays in improving business processes and customer service. Fund 104, Information Technology Fund, was established to accelerate the redesign of business processes to achieve large-scale improvements in service quality and to provide adequate enterprise-wide technological infrastructure. Consequently, the County is consolidating its investments to accommodate and leverage technological advancements and growth well into the 21st century. Management continues to explore and monitor all areas of County government as potential candidates for further information technology enhancements and/or modifications.

Strategic Planning Links to the Budget

Since FY 2005 the annual budget has included links to the comprehensive strategic initiatives described above. To achieve these links, agency budget narratives include discussions of Countywide Vision Elements and agency strategic planning efforts; program area summaries include cross-cutting efforts and benchmarking data; and the Key County Indicator presentation in this section demonstrates how the County is performing as a whole. As a result, the budget information is presented in a user-friendly format and resource decisions are more clearly articulated to Fairfax County residents.

- **Agency Narratives:** Individual agency narratives identify strategic issues, which were developed during the agency strategic planning efforts, link new initiatives and recent accomplishments as well as core services to the Vision Elements and expand the use of performance measures to clearly define how well the agency is delivering a specific service. Agency narratives are included in budget Volumes 1 and 2.

Positive Outcomes of Strategic Planning Links to the Budget

Resource Decisions

- Enables funding of priorities that directly support agency strategic goals and the County's Vision elements
- Clearly articulates funding decisions to County citizens

Performance Measurement

- Creates measures of Countywide success in meeting the County's Vision Elements
- Improves tracking of agency progress toward desired outcomes
- Identifies common goals that cross over agencies
- Benchmarks the County's performance in key areas to other jurisdictions

Budget Format

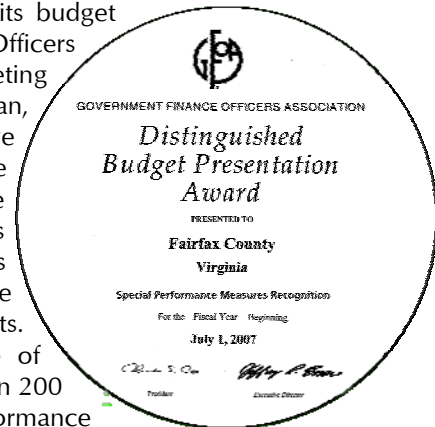
- Presents budget information in a more user-friendly format, which improves readability

Strategic Linkages

- **Program Area Summaries:** Summaries by Program Area (such as Public Safety, Health and Welfare, Judicial Administration, etc.) provide a broader perspective of the strategic direction of several related agencies and how they are supporting the County Vision Elements. This helps to identify common goals and programs that may cross over departments. In addition, benchmarking information is included on Program Area services to demonstrate how the County performs in relation to other comparable jurisdictions. Program area summaries are included in budget Volumes 1 and 2.
- **Key County Indicators:** The Key County Indicator presentation provides several performance measurement indicators for each Vision Element. The presentation gives the reader a high-level perspective on how the County is doing as a whole to reach its service vision. The presentation of Key County Indicators will continue to be refined to ensure that the measures best represent the needs of the community. A detailed presentation and discussion of the FY 2009 Key County Indicators is included following this discussion.
- **Schools:** The Fairfax County Public Schools provide an enormous contribution to the community and in an effort to address the County's investment in education and the benefits it provides, a list of Fairfax County School Systemwide Targets is included following the Key County Indicator presentation.

Next Steps

The development of the County's leadership philosophy and emphasis on strategic planning is an ongoing process that will continue to be refined in the coming years. The County budget is extremely well received within the County and nationally. As a measure of the quality of its budget preparation, Fairfax County was awarded the Government Finance Officers Association's Distinguished Budget Presentation Award by meeting rigorous criteria for the budget as a policy document, financial plan, operations guide, and communications device for the 22nd consecutive year. In addition, Fairfax County was one of only 21 jurisdictions in the United States and Canada that received the Government Finance Officers Association (GFOA) "Special Performance Measures Recognition" in 2007. The County will continue to build on this success for future budget documents in order to enhance the accountability, transparency, and usefulness of the budget documents. In October 2007, Fairfax County was awarded ICMA's Certificate of Distinction, their highest level of recognition. Only 24 out of more than 200 jurisdictions participating in ICMA's Center for Performance Measurement initiative earned the prestigious Certificate of Distinction in 2007.



Key County Indicators

Introduction

The Key County Indicator presentation includes several measures of countywide performance for each of the seven Vision Elements. The Indicators were compiled by a diverse team of Fairfax County senior management and agency staff through a series of meetings and workshops. Indicators were chosen if they are reliable and accurate, represent a wide array of County services, and provide a strong measure of how the County is performing in support of each Vision Element. The County is committed to continue to refine and improve the Key County Indicator presentation each year, to ensure it best communicates the County's progress on each of the Vision Elements. Benchmarking data, providing a high-level picture of how Fairfax County is performing compared to other jurisdictions of its size, is currently discussed in program area summaries in budget Volumes 1 and 2.

Key County Indicators—How is Fairfax County performing on its seven Vision Elements?

- ✓ Maintaining Safe and Caring Communities
- ✓ Practicing Environmental Stewardship
- ✓ Building Livable Spaces
- ✓ Maintaining Health Economies
- ✓ Connecting People and Places
- ✓ Creating a Culture of Engagement
- ✓ Exercising Corporate Stewardship

Strategic Linkages

The following presentation lists the Key County Indicators for each of the Vision Elements, provides actual data from FY 2005, FY 2006, and FY 2007 where available, and includes a discussion of how the Indicators relate to their respective Vision Elements. Additional estimates for FY 2008 and FY 2009 are presented for the Corporate Stewardship Vision Element in order to present data related to the current budget and proposed FY 2009 budget. For some indicators, FY 2006 is the most recent year in which data are available, and actuals will be updated in a future document. All of the indicator data are for Fairfax County only, listed by Fiscal Year, unless otherwise noted in the text.



Maintaining Safe and Caring Communities: The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need, and are willing and able to give back to their community.

| Key County Indicators | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual |
|--|-------------------|-------------------|-------------------|
| Ratio of Part I Index Crimes (Violent Criminal Offenses) to 100,000 County Population (Calendar Year) | 97.70 | 98.08 | NA ¹ |
| Clearance rate of Part I Index Crimes (Violent Criminal Offenses) (Calendar Year) | 48.41% | 49.80% | NA ¹ |
| Percent of time Advanced Life Support (ALS) transport units on scene within 9 minutes | 94.87% | 95.91% | 95.69% |
| Fire suppression response rate for engine company within 5 minutes | 57.10% | 54.78% | 49.58% |
| Percent of low birth weight babies (under 5 lbs 8 oz) | 6.6% | 6.6% | NA ¹ |
| Immunizations: completion rates for 2 year olds | 77.0% | 78.0% | 77.0% |
| High School graduation rates | 83.9% | 81.9% | NA |
| Children in foster care per 1,000 in total youth population | 1.69 | 1.52 | 1.64 |
| Percent of seniors, adults with disabilities and/or family caregivers who express satisfaction with community-based services that are provided by Fairfax County to help them remain in their home/community | 96.0% | 91.4% | 88.1% |
| Percent of restaurants operating safely | 92.8% | 93.0% | 95.5% |

¹ This data is reported on a calendar year basis. Data will be provided in the [FY 2009 Adopted Budget Plan](#).

Fairfax County is one of the nation's safest jurisdictions in which to live and work. The County expects to maintain its low crime rate. In Calendar Year 2006, the Fairfax County **ratio of Part I Index Crimes** remained low at 98.08 violent crimes per 100,000 population, as compared to the 338.0 per 100,000 average in the nation's metropolitan counties. The very slight rise in the 2006 ratio over 2005 was primarily due to an increase in robbery cases. The County also continues to show a relatively consistent case **clearance rate for Part I crimes**, which is an index of four major crimes (murder, rape, robbery, and aggravated assault). The annual Fairfax County case clearance rate of 49.8 percent is higher than the national average of 45.5 percent for violent crimes, according to the Federal Bureau of Investigations' 2005 Uniform Crime Reporting Program.



The Fairfax County Fire and Rescue Department Advanced Life Support (ALS) and fire unit measures are standards set by the National Fire Protection

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Association (NFPA). The five minute fire suppression response standard of the NFPA was met 49.58 percent of the time in FY 2007, a decrease from FY 2006 due to the impact of increasing traffic congestion in the County. It also reflects an NFPA adjustment to the 5 minute response standard to apply it to structure fires only, and not other events such as alarm bells, odors, and gas leaks. The County met a second NFPA suppression response standard 90.28 percent of the time (not noted in the chart above), which requires 14 Fire and Rescue personnel to be on site within nine minutes. The complement of responding personnel may be greater than 14 and is appropriate to the incident and structure type, and the response may include response from engine, truck, heavy rescue, EMS units and other specialty units. The average countywide fire suppression response time is just below six minutes, at 5 minutes 43 seconds. Advanced Life Support (ALS) transport units arrived on the scene within 9 minutes 95.69 percent of the time in FY 2007, which is slightly lower than FY 2006 but above FY 2005 levels.

The health and well-being of children in Fairfax County is evident in the low percentage of children born with **low birth weight** and the high **immunization completion rates** for two-year-olds. (Note: Recent prior year actuals on the percent of low birth weight babies are provided by the Annie E. Casey Foundation and are not typically available in time for budget publication). The County's FY 2006 incidence rate of 6.6 percent of low birth weight babies compares favorably against the state average of 8.3 percent. In FY 2007, 77 percent of two year olds had been immunized, which is comparable to recent years. Fairfax County also funds numerous programs to help children stay in school and provides recreational activities in after-school programs. These services contribute to the County's **graduation rate** of 81.9 percent. (Note: The FY 2006 Actuals shown for the County's graduation rate have been calculated according to No Child Left Behind methodologies. The State is still verifying the FY 2007 graduation rates.) In FY 2007, the **ratio of children in foster care per 1,000** in the total population of children 0-19 years old was 1.64. While this is low compared to the statewide ratio of 3.89, Fairfax County remains committed to further decreasing the number of children in foster care as well as reducing the time spent in foster care through intensive prevention and early intervention efforts and a stronger emphasis on permanent placements of children in foster care who are unable to return safely to their families.

The County continues to be successful in **caring for older adults and persons with disabilities by helping them stay in their homes** as indicated by the 88.1 percent combined satisfaction rating for two support programs: Adult Day Health Care (ADHC) and congregate meals programs. ADHC satisfaction improved slightly from 95 percent in FY 2006 to 96 percent in FY 2007. Congregate meals satisfaction declined from 92 percent in FY 2006 to 87 percent in FY 2007, possibly due to an increasing ethnic client population with different food and nutritional needs, preferences, and expectations. Department of Family Services staff is working with the food vendors to improve meals to better meet the needs of clients receiving Home-Delivered Meals and Congregate Meals (Note: home-based care and center-based Saturday respite, which had satisfaction surveys included in prior year performance measures, no longer conduct separate satisfaction surveys. Therefore, this data is not included for FY 2007. However, it should be noted that of 6,578 total community-based services clients in FY 2007, a positive impact is realized because 98 percent remained in their home one year later).



The Fairfax County Health Department is committed to protecting the health of County residents by ensuring restaurants operate safely.

Fairfax County is committed to protecting the health of its residents, and in FY 2007, 95.5 percent of **restaurants operated safely**. This measure reflects restaurants that do not present a health hazard to the public and are determined to be safe at the time of inspection, otherwise the operating permit would be suspended and the restaurant would be closed. For routine monitoring of these risk factors, the Commonwealth of Virginia mandates that each public food establishment is, at a minimum, inspected at least once every 6 months. In FY 2007, the Food Safety Section inspected 96.0 percent of the 3,108 food establishments every six months during the fiscal year.

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Building Livable Spaces: Together, we encourage distinctive “built environments” that create a sense of place, reflect the character, history, and natural environment of the community, and take a variety of forms – from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play, and connect with others.

| Key County Indicators | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual |
|---|-------------------|-------------------|-------------------|
| Acres of park land held in public trust | 38,905 | 39,127 | 39,365 |
| Miles of trails and sidewalks maintained by the County | 570 | 616 | 628 |
| Annual number of visitations to libraries, park facilities and recreation and community centers | 11,293,902 | 11,665,175 | 11,483,236 |
| Value of construction authorized on existing residential units | \$330,517,900 | \$257,190,108 | \$213,669,972 |
| Percent of dwelling units within business or transit centers as measured by zoning approvals | 38.7% | 88.0% | 96.0% |
| Percent of people in the labor force who both live and work in Fairfax County | 52.5% | 52.4% | 51.6% |
| Number of affordable rental senior housing units | 2,618 | 2,854 | 2,854 |

Many of the indicators above capture some aspect of quality of life for Fairfax County residents and focus on the sustainability of neighborhoods and the community. The **acres of park land held in public trust** continue to increase each year and this preservation of open space enhances the County’s appeal as an attractive place to live. In addition, the availability of trails and sidewalks supports pedestrian friendly access, and accessibility for non-motorized traffic. This indicator is measured by the **miles of trails and sidewalks** that are maintained by the Department of Public Works and Environmental Services (DPWES). A GIS-based walkway inventory now provides a more accurate estimate of miles. By the end of FY 2007, DPWES maintained 628 miles of trails and sidewalks. In addition to miles maintained by the County, approximately 1,600 miles are maintained by the Virginia Department of Transportation (VDOT) and approximately 300 miles are contained within County parks. In addition, over 1,700 miles of walkway are maintained by private homeowners associations. The increasing number of walkways in the County contributes to the sense of community and connection to places. Continued County development of trails and walkways is anticipated in FY 2009 through the use of new funding available, pursuant to the General Assembly’s passage of House Bill 3202, providing new revenue sources for transportation and pedestrian improvements.



The County maintains nearly 628 miles of trails and sidewalks in addition to the nearly 1,600 miles of trails and sidewalks maintained by the Virginia Department of Transportation within Fairfax County’s boundaries.

Availability and **use of libraries, parks and recreation facilities** is often used as a "quality-of-life" indicator and is cited as a major factor in a family’s decision for home location and a company’s decision for site location. Data for FY 2005 through FY 2007 demonstrate a high level of participation at County facilities. With the addition of the Oakton Library in FY 2008, a continued moderate increase in the number of future visitations is expected.

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Resident investment in their own residences reflects the perception of their neighborhood as a “livable community.” While many residents have moved forward with home renovations despite the slowdown of the real estate market and economic uncertainty, many other residents have delayed renovation plans, resulting in the County receiving fewer construction permit applications. FY 2006 and FY 2007 data reflects the decline in the **value of construction authorized on existing residential units** resulting from fewer permits. It is projected that the total value of issued construction permits will rise in the future as the housing market strengthens.

The measure for the **percent of dwelling units within business or transit centers as measured by zoning approvals** provides a sense of the quality of built environments in the County and the County’s annual success in promoting mixed use development. The Comprehensive Plan encourages built environments suitable for work, shopping and leisure activities. The County requires Business Centers to include additional residential development to facilitate an appropriate mix of uses. In FY 2007, a very significant 96 percent of rezoned units were within business or transit centers. This follows on the strong performance of 88 percent in FY 2006. These high percentages are due to the FY 2006 approval of several major applications including rezonings in Vienna and Tysons, and the FY 2007 approval of major rezonings in Merrifield, Tysons, and the Dulles Suburban Center. It is anticipated that the level of FY 2008 and FY 2009 rezonings in business or transit centers will normalize somewhat, since many business center rezonings were accomplished in FY 2006 and FY 2007.

The **percentage of employed people who both live and work in Fairfax County** is currently above 50 percent and may be linked to both quality of life and access to mixed use development in the County. Additional residential development in business centers also increases the potential for the members of the workforce to live in proximity to their place of work. In addition, the County is actively promoting the creation and preservation of affordable dwelling units to support those who both live and work within the County.

Continued production of **affordable senior housing** by the Fairfax County Redevelopment and Housing Authority (FCRHA) and others, as well as FCRHA preservation efforts, are helping to offset the loss of affordable senior rental units on the market. As of the close of FY 2007, the County maintained an inventory of 2,854 affordable housing units, including both publicly and privately owned rental apartment complexes. The number of units is expected to increase in FY 2008 due to the anticipated delivery of the new 97-unit Chesterbrook Residences, now under construction.



Connecting People and Places: Transportation, technology, and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe and convenient manner.

| Key County Indicators | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual |
|---|-------------------|-------------------|-------------------|
| Number of times County information and interactive services are accessed electronically (millions) | 39.8 | 45.6 | 52.0 |
| Percent change in number of times County information and interactive services accessed electronically | 2.1% | 14.6% | 14.1% |
| Library materials circulation per capita | 10.6 | 10.5 | 11.0 |
| Percent of library circulation represented by materials in languages other than English | 1.7% | 1.4% | 1.5% |
| Percent change in transit passengers | 6.1% | 3.3% | (1.59%) |

An important measure of a community’s quality of life is whether or not its residents are connected to the community. Do residents have, or can they easily, conveniently and safely access information, services and activities that are of interest to them? Fairfax County effectively and efficiently leverages technology and transportation to serve this end. Technology, for example, provides most residents of Fairfax County with 24-hour access to the County’s Web site, which is continually being enhanced and expanded to include more and more useful information. Not only does the Web site provide information on County services, but it also enables residents to transact business with the County. Residents no longer have to appear in person, during normal business hours, at a County facility. They now can pay parking tickets, request special pickup for bulk

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and brush debris, sign up to testify at public hearings, and register for various programs, such as those offered by the Park Authority, online. Given hectic schedules, traffic congestion, an aging population and the sheer geographic size of the County, being able to access information 24 hours a day at home, the office or the local library is a highly valued convenience. Not only does it broaden how many people can access County government and services, but it also enhances that interaction. For example, technology is enabling the provision of information that was not readily available before. As a result, citizens can become better informed and better served by the County. Evidence of the County's success in providing useful and convenient access to information and services is found in the FY 2007 14.1 percent increase in **electronic access to County information and interactive services**. This indicator measures the change in the number of people using the County's Web site and County kiosks, where residents can get quick answers for commonly asked questions regarding County programs via easy-to-use touch-screens, as well as the use of interactive services such as online payment of personal property taxes.

For residents of Fairfax County who do not have access to a computer at home or at work, or who do not possess the technical skills or are not able to utilize technology due to language barriers, the County utilizes other methods and media to connect them with information and services. Libraries, for example, are focal points within the community and offer a variety of brochures, flyers and announcements containing information on community activities and County services. Evidence of the heavy utilization of Fairfax County libraries is demonstrated by the **library materials circulation per capita**, which was 11.0 in FY 2007. It should be noted that this number is well above the FY 2006 mean published by ICMA for comparably sized jurisdictions, of 7.8 materials per capita. This high circulation rate indicates a desire among Fairfax County residents for information and the holdings of the Library system. To better reach residents of high-growth areas, the County opened the new Oakton Library in the fall of 2007. For additional information on benchmarks, please refer to the Parks, Recreation and Libraries Program Area Summary in Volume 1.

As previously mentioned, Fairfax County is becoming an increasingly diverse community in terms of culture and language. As of 2006, 32.9 percent of Fairfax County residents spoke a language other than English at home. In an attempt to better serve the non-English speaking population, the Fairfax County Public Library has dedicated a portion of its holdings to language appropriate materials for this portion of the community. In FY 2007, **1.5 percent of library circulation was represented by materials in languages other than English**. While estimates were previously used to report this indicator, new computerized tracking of non-English materials now allows the reporting of a more precise percentage, and the data reported for FY 2005 through FY 2007 has been updated for consistency with the computerized tracking system. With a circulation of over 11 million items by Fairfax County Public Library (FCPL) customers in FY 2007, the 1.5 percent reported for the circulation of non-English materials represents a significant number of materials being used by a multi-language population.



Another important aspect of connecting people and places is actually moving them from one place to another. While transportation funding and improvements to date have been largely a state function, the County also has supported a large portion of local transportation projects in an effort to reduce congestion and increase safety. The County will expand its efforts to improve roadways, enhance pedestrian mobility, and significantly expand mass transit through new funding available beginning in the second half of FY 2008 resulting from the General Assembly's passage of House Bill 3202. The County contributes funding to Metro and the Virginia Railway Express (VRE); supports the County's CONNECTOR bus system, including support for the new West Ox Bus Operations Center and associated new bus services in the second half of FY 2009; and provides FASTRAN services to seniors, individuals who are mobility-impaired and clients of the County's human services agencies. The **percent change in transit passengers** measures the impact both of County efforts, as well as Metro and the VRE. In FY 2007, an overall 1.59 **decrease in transit passengers**

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within Fairfax County was experienced. This decrease reflects data reported by on the estimated number of passengers at Metro stations serving Fairfax County. Metro is currently seeking to improve the reliability of the Metrorail system, and Metro’s proposed FY 2009 budget includes funding for more trains, an overhaul of escalators, and facility improvements. Metro, regional and County efforts to promote mass transit, supported in part by new funding available under House Bill 3202, are expected to have a positive impact on mass transit availability, reliability and usage in the future.



Maintaining Healthy Economies: Investments in the work force, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.

| Key County Indicators | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual |
|--|-------------------|-------------------|--------------------|
| Total employment (Total All Industries, All Establishment Sizes, equaling the total number of jobs in Fairfax County) ¹ | 571,601 | 582,213 | 592,242 |
| Growth rate | 4.2% | 1.9% | 1.7% |
| Unemployment rate (not seasonally adjusted) ² | 2.8% | 2.4% | 2.3% |
| Commercial/Industrial percent of total Real Estate Assessment Base | 18.20% | 17.36% | 17.22% |
| Gross County Product (in billions) – (not adjusted for inflation) | \$82.789 | \$89.397 | \$95.558 |
| Growth rate | 8.5% | 8.0% | 6.9% |
| Percent of persons living below the federal poverty line (Calendar Year) | 4.4% | 5.0% | 5.3% |
| Percent of homeowners that pay 30.0 percent or more of household income on housing (Calendar Year) | 27.8% | 32.8% | 35.4% |
| Percent of renters that pay 30.0 percent or more of household income on rent (Calendar Year) | 45.3% | 42.0% | 46.5% |
| Direct (excludes sublet space) office space vacancy rate (Calendar Year) | 7.8% | 7.7% | 8.5% (Mid-Year) |

¹ Source: “Quarterly Census of Employment and Wages” cited by the U.S. Department of Labor, Bureau of Labor Statistics web site (February 8, 2008)

² Source: “Local Area Unemployment Statistics” cited by the U.S. Department of Labor, Bureau of Labor Statistics web site (February 8, 2008); Series ID : LAUPA51095003

Maintaining a healthy economy is critical to the sustainability of any community. In addition, many jurisdictions have learned that current fiscal health does not guarantee future success. Performance in this area affects how well the County can respond to the other six Vision Elements. The above eight indicators shown for the Healthy Economies Vision Element were selected because they are perceived as providing the greatest proxy power for gauging the overall health of Fairfax County’s economy.

Total employment was selected as an indicator to illustrate the magnitude of Fairfax County’s jobs base. The growth rate in total employment slowed to 1.7 percent in FY 2007, down from 1.9 percent in FY 2006. For context, there are more jobs in Fairfax County than there are people in the entire state of Wyoming. Dr. Stephen Fuller of the Center for Regional Analysis at George Mason University provides this data for *Fairfax County’s Economic Index* monthly newsletter. While related to the number of jobs, the **unemployment rate** is also included because it shows the proportion of the County’s population out of work. Fairfax County enjoys a relatively low unemployment rate in comparison to state and national trends. While the County’s rate was 2.3 percent for FY 2007, the Commonwealth of Virginia experienced 3.2 percent unemployment (not seasonally adjusted) for calendar year 2006 (most recent year reported by the Bureau of Labor Statistics). The strength of the County’s economy is even more apparent when compared to the national unemployment rate of 4.6 percent for calendar year 2007.

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The **Commercial/Industrial percent of total Real Estate Assessment Base** is a benchmark identified by the Board of Supervisors, which places priority on a diversified revenue base. The target is 25 percent of the assessment base. From FY 2001 to FY 2007, this percentage declined from 25.37 percent to 17.22 percent in part due to vacant office space early in this period and further exacerbated by the booming housing market attributable to record low mortgage rates that resulted in double-digit residential real estate assessment increases for several consecutive years until FY 2008 when the housing market began to slow down. This imbalance increased the burden on the residential component to finance government services. The Commercial/Industrial percentage of the County's FY 2009 Real Estate Tax base is projected at 21.06 percent, a gain of 1.83 percentage points over the FY 2008 level of 19.23 percent and the second consecutive increase. Commercial/Industrial property values as a percentage of the Real Estate Tax base have increased as a result of new office construction, rising nonresidential values and declines in residential property values.

According to the County's contracted economist, Dr. Fuller, **gross county product** is the overall best measure of how well the County economy is performing because it captures the value of goods and services produced in Fairfax County and can be expressed in dollars, as well the **growth rate**, which indicates an upward trend even in years when the national economy is not performing strongly.

While it was recognized that **percent of persons living below the federal poverty line** is an imperfect measure due to the unrealistic level set by the federal government, i.e., \$20,000 for a family of four, it is a statistic that is regularly collected and presented in such a way that it can be compared to other jurisdictions as well as tracked over time to determine improvement. In relative terms, Fairfax County's 5.3 percent poverty rate in FY 2007 is better than most, yet it still translates to over 50,000 persons living below the federal poverty level. *(Note: Census data is reported based upon the calendar year (CY) rather than the fiscal year and is typically available on a one-year delay. FY 2007 data represents CY 2006 data. CY 2007 data will be provided as part of the FY 2010 Advertised Budget Plan.)*

The next two measures, **percent of homeowners that pay 30 percent or more of household income on housing** and **percent of renters that pay 30 percent or more of household income on rent**, are included in the Key Indicators because they relate the cost of housing to income and provide an indication of the relative affordability of living in Fairfax County. That capacity has an effect on other aspects of the County's economy. For example, if housing is so expensive that businesses cannot attract employees locally, they may choose to relocate from Fairfax County, thus resulting in a loss of jobs. In CY 2006, 35.4 percent of homeowners paid 30 percent or more of their household income on housing, while a substantially greater number of renters, 46.5 percent, paid 30 percent or more of their household income on rent. *(Note: Census data is reported based upon the calendar year rather than the fiscal year and is typically available on a one-year delay. FY 2007 data represents CY 2006 data. CY 2007 data will be updated as part of the FY 2010 Advertised Budget Plan.)*

Finally, the **direct (excludes sublet space) office space vacancy rate** is included because it reflects yet another aspect of the health of the business community. In recessionary conditions, businesses contract and use less space. The FY 2007 direct vacancy rate (mid-year rate) increased to 8.5 percent, up from 7.7 percent in FY 2006. Fairfax County devotes considerable resources to attracting and maintaining businesses that will contribute to the revenue base through income and jobs, which helps to ensure a healthy local economy. It should be noted that Income growth does not affect Fairfax County tax revenues directly because localities in Virginia do not tax income; however, revenues are indirectly affected because changes in income impact the County's economic health.

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Practicing Environmental Stewardship: Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County's natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.

| Key County Indicators | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual |
|--|-------------------|-------------------|-------------------|
| Unhealthy Air Days recorded on Fairfax County monitors, based on the EPA Air Quality Index (Calendar Year) | 12 | 11 | 7 |
| Overall Level of Stream Quality as a weighted index of overall watershed/ stream conditions on a scale of 5 (Excellent) to 1 (Very Poor) | 2.55 | 1.95 | 2.75 |
| Percent of Tree Coverage in County | 43.0% | 42.0% | 41.1% |
| Number of homes that could be powered as a result of County alternative power initiatives | 63,000 | 67,901 | 67,000 |
| Solid Waste Recycled as a percentage of the waste generated within the County (Calendar Year) | 30% | 35% | 35% |

The Environmental Stewardship Vision Element demonstrates the County's continued commitment to the environment. Rapid growth and development since the 1980's have created new challenges for environmental preservation and stewardship. In recent years, Fairfax County has sought greater integration of environmental issues into all levels of agency decision-making and a proactive approach in preventing environmental problems and associated costs. Success in this area continues to be demonstrated by the County's Solid Waste Management Program and the Department of Vehicle Services, having earned the Virginia Department of Environmental Quality's designation as Environmental Enterprises, or E2, in accordance with Virginia's Environmental Excellence Program. The Wastewater Management Program achieved Exemplary Environmental Enterprise (E3) rating. These designations are given if a facility has a record of significant compliance with environmental laws and requirements and can demonstrate its commitment to improving environmental quality and evaluating the facility's environmental impacts. In addition, in FY 2006, the County was presented with a National Association of Counties Achievement Award (NACo) for its efforts to improve air quality.



In FY 2006, the County was presented with a National Association of Counties Achievement Award (NACo) for its efforts to improve air quality.

On June 21, 2004 the Board of Supervisors adopted the Environmental Excellence 20-year Vision Plan (Environmental Agenda). The Environmental Agenda is organized into six areas: growth and land use; air quality and transportation; water quality; solid waste; parks, trails and open space; and environmental stewardship. The underlining principles of the Environmental Agenda include: the conservation of limited natural resources being interwoven into all governmental decisions; and the County commitment to provide the necessary resources to protect the environment. By adopting the Environmental Agenda, the Board of Supervisors endorsed the continued staff effort to support the Environmental Stewardship Vision Element. In addition, the Environmental Coordinating Committee developed the Environmental Improvement Program (EIP) to support the Board's Environmental Agenda. The EIP is a tactical plan with concrete strategies, programs and policies that directly support the goals and objectives of the Board's Environmental Agenda. In FY 2007 the County was presented with a NACo achievement award for its Environmental Agenda and EIP Programs.

Fairfax County partnered with a select group of counties across the United States and the Sierra Club to create a template for local governments to begin reducing their greenhouse gas emissions in favor of more environmentally friendly practices. This "Cool Counties" initiative was inaugurated at the NACo annual conference in July 2007. It identifies specific strategies and actions for the nation's 3,000 counties to adopt as part of the regional, national and global effort to pursue smarter, cleaner energy solutions. A number of "Cool County" strategies have already been implemented in Fairfax County, including the purchase of hybrid vehicles (now totaling approximately 100 vehicles), the promotion of green buildings for both public and

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private facilities (the Fairfax Center and Crosspointe Fire Stations, for example), the purchase of wind power for County facilities (the County entered into a three-year contract with 3 Phases Climate Solutions, Incorporated to purchase 5 percent of its electricity as wind energy in FY 2007, approximately 7.5 percent in FY 2008, and 10 percent in FY 2009), and the utilization of telework (Fairfax County was the first jurisdiction in the metropolitan region to achieve the goal of having 20 percent of its workforce teleworking one day a week). Other on-going environmental initiatives are detailed below, include minimizing unhealthy air days, enhancing stream quality, expanding tree coverage, exploring alternative forms of energy, and recycling.

In support of the regional goal of attaining the federal standard for ozone levels, Fairfax County is committed to minimizing **unhealthy air days** as measured and defined by all criteria pollutants. The Environmental Protection Agency (EPA) has set National Ambient Air Quality Standards for these criteria pollutants: ground-level ozone, particulate matter including both coarse and fine particulates (PM₁₀ and PM_{2.5}), lead, carbon monoxide, sulfur dioxide, and nitrogen dioxide. The **EPA Air Quality Index** for the criteria pollutants assigns colors to levels of health concern, code orange indicating unhealthy for sensitive groups; code red - unhealthy; purple - very unhealthy; and maroon - hazardous. The Key County Indicator on Unhealthy Air Days includes all of these color levels. In 2005, EPA revoked the one-hour ozone standard and completed the transition from the one-hour standard to a more stringent eight-hour ozone standard. Fairfax County, along with the metropolitan Washington region, has been classified as being in moderate non-attainment of the eight-hour ground-level ozone standard and was experiencing increased **unhealthy air days** during FY 2005 and FY 2006. In FY 2007 the **unhealthy air days** decreased to 7 days in part due to the County continuing effort to implement additional control strategies. These strategies include partnerships with area jurisdictions, the purchase of wind energy, reducing County vehicle emissions through the purchase of hybrid vehicles, diesel retrofits and the use of ultra low sulfur fuel, transportation strategies including free FAIRFAX CONNECTOR bus rides on Code Red Days, teleworking, use of low Volatile Organic Compound (VOC) paints, County building energy efficiency programs, tree canopy and planting activities, green building actions, community outreach, vigilant monitoring efforts, and maintaining standards and procedures that promote healthy air. The County's Environmental Coordinating Committee has been examining the adequacy of current air pollution measures and practices, education and notification processes, codes and regulations, and assessing the impact on air quality of the County's comprehensive plan. Further air pollution reduction initiatives have already been started as a result of these efforts. Fairfax County continues its membership with Clean Air Partners, a volunteer, non-profit organization chartered by the Metropolitan Washington Council of Governments (COG) and the Baltimore Metropolitan Council (BMC). Since FY 2005 to present, the County has participated as a media sponsor for the group's public awareness campaign.

Stream quality in the County affects County residents' recreational use of streams, as well as the regional goal of removing the Chesapeake Bay from the national list of impaired bodies of water. Fairfax County is moving aggressively to develop and implement watershed management plans for the County's designated 30 watersheds in order to meet the Chesapeake Bay 2000 goal of having watershed plans completed for two-thirds of the basin before 2010. The 30 watersheds are currently grouped into 15 watershed planning projects. The Little Hunting Creek Watershed Management Plan was completed in FY 2005. The Popes Head Creek Watershed Management Plan was completed in FY 2006, and during FY 2007 plans for four more watersheds were completed including Cameron Run, Cub Run, Bull Run and Difficult Run. Plans for Pimmit Run, Bull Neck Run, Scotts Run, Dead Run, and Turkey Run watersheds are expected to be completed during FY 2008. Plans for the remaining County watersheds were initiated during FY 2007 and FY 2008. As Watershed Management Plans are completed throughout the County, the list of stormwater management projects is updated. Implementation strategies and goals are developed on a watershed and a countywide basis. Since 2004, a stratified random sampling procedure has been used to assess and report the conditions in the County's streams. A stream quality indicator was developed from the benthic macro-invertebrate monitoring data to establish overall watershed/stream conditions countywide. The stream quality indicator is an index value ranging from 5 to 1, with the following qualitative interpretations associated with the index values: 5 (Excellent), 4 (Good), 3 (Fair), 2 (Poor) to 1 (Very Poor). The stream quality index has fluctuated in recent years from 2.55 in FY 2005, to 1.95 in FY 2006 and 2.75 in FY 2007. The FY 2007 stream quality index value is approaching the goal of reaching a future average **stream quality index value** of 3 or greater (Fair to Good stream quality) by 2010 and is associated with meeting Chesapeake Bay requirements. The EPA recognized Fairfax County as a Charter 2003 Clean Water Partner for its leadership role in the protection of the Chesapeake Bay (April 2003). Fairfax County continues to work collaboratively with other area jurisdictions toward the common goal of a cleaner Chesapeake Bay.

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Tree coverage contributes to healthy air, clean water, preservation of habitat for birds and other wildlife, and quality and enjoyment of the environment by County residents. County planning and land development processes emphasize tree preservation and integrate this concern into new land development projects when possible. **Tree coverage** in the County is expressed as the percent of the County's land mass covered by the canopies of trees. The latest data were collected over a one-year period between the fall of 2002 and 2003 through the interpretation of high-resolution satellite imagery. Annual estimates of **tree coverage** in the County for individual years are premised on statistical analyses and knowledge of recent development activities in the County. Satellite analysis is typically done once every five years with staff estimating annual changes based on interim surveys. Despite intense development in the County over the last 20 years, the County's Urban Forest Management Division estimates that the County has a **tree coverage** level of 41.1 percent. This percentage compares favorably to the average levels reported by the U.S. Forest Service for urbanized areas of Virginia (35.3 percent) and Maryland (40.1 percent). The County's **tree coverage** level is above the percentage recommended by American Forests (40 percent) as the level needed to sustain an acceptable quality of life. In 2006, the County improved its ability to sustain its **tree coverage** through the completion of the Tree Action Plan which is a strategic document that will help guide the community's efforts to conserve and manage tree and forest resources over the next 20 years. In October 2007, the Board of Supervisors approved a 30-year Tree Canopy Goal of 45 percent. This goal will require the community to plant over 2 million trees over the next 30-years and for continued protection and management of existing native forest communities. In recent years, the County has partnered with several non-profit organizations that leverage the use of volunteers, and provide significant opportunities for community involvement and environmental awareness associated with tree planting projects. These tree planting projects are consistent with the overall stormwater goals to re-establish native plant buffers and increase the natural absorption of stormwater runoff associated with ground imperviousness.

Alternative power initiatives highlight County efforts to contribute to lowering pollution through the generation, procurement and/or use of cleaner, more efficient energy sources. These initiatives go to the heart of environmental stewardship. County **alternative power initiatives** are expressed as the equivalent number of homes that could be powered by energy realized from alternative sources, such as the energy from the County's Energy/Resource Recovery Facility (E/RRF) and from methane recovery at the County landfill. Locally, average energy use per home equals 800 Kilowatt-hours (kWh) per month. Current electric sales from the County's resource recovery facility are approximately 51,822,750 kWh/month. Methane project sales are 2,500,000 kWh/month. FY 2007 reflected consistent energy output by the E/RRF and the methane projects as alternative power sources and the facility was available to operate at peak efficiency for consistent periods of time. In FY 2007 the facility operated efficiently with minimum down time for repairs. It is anticipated that FY 2008 will reflect the same level of production or increase when the proposed methane project at I-66 Transfer Station comes on line.

Solid waste management is a key environmental responsibility, and waste reduction through reuse and **recycling** is considered the most desirable method of waste management at all government levels. Fairfax County manages trash and recycling through the County's 20-year Solid Waste Management Plan approved by the Board of Supervisors in May 2004. This plan, mandated by state legislation and administered by the Virginia Department of Environmental Quality, documents the County's integrated management system and provides long-range planning for waste and recycling for the next 20 years. A number of new recycling initiatives were implemented under this plan for FY 2008 and will continue into FY 2009. These new initiatives include requirements for recycling of paper and cardboard at all nonresidential properties and multi-family residential properties in the county. Additionally, all construction and demolition projects in the County are now required to recycle cardboard generated from those projects. The intent of requiring this additional recycling is to maximize the amount of paper and cardboard removed from the waste stream to ensure capacity for waste in the county's disposal system. The annual countywide **recycling rate** of 35 percent exceeds the State-mandated requirement of 25 percent. The rate includes data about recyclables collected by: 1) the County's collection operations; 2) permitted, privately-owned refuse and recycling companies; and 3) a variety of businesses located within the County. Recycling information is collected under the authority of Fairfax County Code, Chapter 109.1, specifically Section 109.1-2-4. Solid waste collectors and certain businesses operating in the County are required to prepare an annual report to the County by March 1 of each year on the quantity of materials collected for recycling. The County's recycling rate is calculated on a calendar year basis according to state regulations and is due to the Virginia Department of

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Environmental Quality on April 30 of each calendar year. Therefore, the recycling rate reported here for FY 2007 is an estimate and will be updated when the actual recycling rate calculation has been completed.

The county's **recycling rate** for calendar 2006 was 35 percent of the total municipal solid waste stream (which includes all solid waste collected from any source in the county). The calendar year 2006 recycling rate exceeded the state-mandated requirement of 25 percent. Similar levels are anticipated in FY 2007 and FY 2008. This rate is calculated using a formula specified in state regulations. The amount of **solid waste recycled** measures material no longer of value to its owner, which would have been disposed of if not diverted to a recycling activity. Revenue is generated from the sale of recyclable materials, partially offsetting expenditure requirements. Expenditures are further reduced when materials are recycled, since disposal costs for that material are avoided.



Creating a Culture of Engagement: Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships, and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.

| Key County Indicators | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual |
|--|-------------------|-------------------|-------------------|
| Volunteerism for Public Health and Community Improvement (Medical Reserve Corps (MRC), Community Health Partners and Volunteer Fairfax) | 5,854 | 6,935 | 8,400 |
| Volunteer hours leveraged by the Consolidated Community Funding Pool (CCFP) | 277,182 | 359,315 | 397,205 |
| Residents completing educational programs about local government (includes Citizens Police Academy, Neighborhood College Program, and Fairfax County Youth Leadership Program) | 227 | 251 | 276 |
| Percent of registered voters who voted in general and special elections | 73.8% | 44.8% | 55.2% |
| Percent of Park Authority, Fairfax County Public Schools, and Community and Recreation Services athletic fields adopted by community groups | 36.1% | 28.3% | 32.5% |

Volunteerism for Public Health and Community Improvement is strongly evident in three County programs: Medical Reserve Corps (MRC), Community Health Partners (CHP) and Volunteer Fairfax. Fairfax County benefits greatly from citizens who are knowledgeable about and actively involved in community programs and initiatives. In February 2002, the Bioterrorism Medical Action Teams (B-MAT) Task Force was created to recruit teams of medical and non-medical volunteers to assist the Health Department in dispensing vaccines or medication to residents of Fairfax County and the cities of Fairfax and Falls Church in the event of a public health emergency. Since its reorganization in 2004 under the **Medical Reserve Corps** (a national program sponsored by the Office of the Surgeon General), Fairfax County's Medical Reserve Corps grew significantly. In the last two years, volunteer numbers have leveled off at approximately 3,550 volunteers with new volunteers exceeding attrition by a small margin. Key accomplishments in FY 2007 included expanding the role of MRC volunteers to assist in Medical Needs Shelters, Family Assistance Centers, planning for the Cities Readiness Initiative and operating a spontaneous volunteer mobilization center. The Cities Readiness Initiative (CRI) is a plan originally developed by the Centers for Disease Control for the largest metropolitan areas in the country to quickly dispense medicine during a public health emergency. For Fairfax County, the Cities Readiness Initiative plan enables the county to quickly dispense medication to all of its residents within 48 hours. The spontaneous volunteer mobilization center will help the Health Department to quickly credential and train spontaneous volunteers in the early phases of a potential health emergency. The focus in FY 2008 will continue to be recruitment of volunteers to fill MRC leadership roles, training for the Cities Readiness Initiative, and to offer more "hands-on" training in the form of emergency exercises for volunteers. The Health Department's MRC membership goal is to recruit 4,600 volunteers by the end of FY 2008, an increase of

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1,100 over FY 2007. The **Community Health Partners** is a sub-group of MRC volunteers that assist in ongoing community health outreach initiatives. The Community Health Partners have proven invaluable in staffing public outreach initiatives, MRC recruiting events, and public education courses. While a number of MRC volunteers continue to be identified as Community Health Partners with a specific role in community outreach, our focus has shifted to better integrate community-based organizations in communicating public health preparedness and prevention messaging. Finally, **Volunteer Fairfax**, a private, nonprofit corporation (created in 1975) to promote volunteerism through a network of over 700 nonprofit agencies, has mobilized people and other resources to meet regional community needs. Volunteer Fairfax connects individuals, youth, seniors, families and corporations to volunteer opportunities; honors volunteers for their hard work and accomplishments, and educates the nonprofit sector on best practices in volunteer and nonprofit management. The increase of over 1,400 volunteers in FY 2007 was due to a major corporate project and the largest *VolunteerFest* ever, with many volunteers participating in the Cities Readiness Drill at the Patriot Center at George Mason University in Fairfax City on October 27, 2008.

Volunteerism not only reflects a broad-based level of engagement with diverse organizations and residents throughout Fairfax County, but also greatly benefits citizens through the receipt of expertise and assistance at minimal cost to the County. As indicated by the number of volunteer hours garnered by the **Consolidated Community Funding Pool** (CCFP), there is a strong nucleus and core of volunteers who feel empowered to freely participate in vital community programs and they make a difference in our community. Numbers fluctuate from year to year since new and revamped programs are funded every two years. The increase in FY 2007 volunteerism to 397,205 hours was due in part to an increase in the number of volunteers providing valuable time to the 115 programs funded in FY 2007-2008.

In addition to its many volunteer opportunities, Fairfax County has designed several programs to educate citizens about local government. The **Citizens Police Academy** is a 35-hour program designed to provide a unique “glimpse behind the badge” as students learn about departmental resources, programs, and the men and women who comprise an organization nationally recognized as a leader in the law enforcement community. Students learn about the breadth of resources involved in preventing and solving crime and the daily challenges faced by police officers. Annually, approximately 80-90 residents complete this course. The **Neighborhood College Program** aims to promote civic engagement by preparing residents to participate in local government and in their neighborhoods and communities. Participants are encouraged to utilize the knowledge, skills, and access gained from the class to engage in activities that will contribute to healthy neighborhoods and strong communities. The program provides information on local government, services, the community, and opportunities for involvement through presentations, panels, activities, group discussion, and fieldwork. This program has experienced significant growth, rising from 41 residents in FY 2003 to 153 in FY 2007. The **Fairfax County Youth Leadership Program** is designed to educate and motivate high school students to become engaged citizens and leaders in the community. This is a very selective program with approximately 40 students or one to two students from each of the County's 25 high schools represented. The students are chosen based on a range of criteria including student activities and awards, written essays and recommendations. During a one-year period, the program includes a series of monthly sessions about County government, work assignments related to each session, a summer internship in a County agency and a presentation to 8th grade civics students. The goal of this initiative is to inspire young people to become citizens who will share their ideas and bring their energy to local government.

Fairfax County has a civic-minded population. Voter participation levels in Fairfax County reflect a community that is well informed, engaged, and involved with local government to address community needs and opportunities. The **percent of Fairfax County residents voting** in recent elections generally has approximated or surpassed state averages. The County's voting percentage in the November 2005 General Election (FY 2006) for races in the Commonwealth of Virginia for Governor, Lieutenant Governor, Attorney General and the 17 General Assembly House of Delegates' seats wholly or partially located in Fairfax County, was 44.8 percent compared to the statewide average of 44.9 percent. In the November 2006 General and Special Elections (FY 2007), 55.2 percent of County registrants voted in races for the U.S. Senate and three U.S. House of Representative seats partially located in Fairfax County, exceeding the statewide turnout of 52.7 percent. The November 2007 General Election (FY 2008) consisted of several races, namely, all members of the Fairfax County Board of Supervisors, all members of the Fairfax County School Board, Sheriff, Circuit Court Clerk, Commonwealth's Attorney, members of the Virginia State Senate and House of Delegates, and

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the directors for the Soil and Water Conservation District. The turnout in Fairfax County for the November 2007 General Election was 33.3 percent.

Another aspect of an engaged community is the extent to which residents take advantage of opportunities to improve their physical surroundings and to maintain the facilities they use. The **percent of athletic field adoptions** – 32.5 percent in FY 2007 – by community groups is solid and evidenced by the consistent community support of approximately one-third of total fields over the recent period. **Athletic field adoptions** reduce the County’s financial burden to maintain these types of public facilities. Organizations in Fairfax County annually provide approximately \$1 million in support for facility maintenance and development. In addition to natural turf field maintenance, community organizations continue to develop synthetic turf fields by partnering with the county and funding the development independently. Community and Recreation Services, Fairfax County Park Authority, and Fairfax County Public Schools (FCPS) continue to work with a very involved athletic community to design and implement the FCPS diamond field maintenance plan. This plan established an enhanced level of consistent and regular field maintenance at school softball and baseball game-fields. This benefits both scholastic users as well as community groups that are reliant upon use of these fields to operate their sports programs throughout the year.



Exercising Corporate Stewardship: Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.

| Key County Indicators | FY 2005 Actual ¹ | FY 2006 Actual ¹ | FY 2007 Actual | FY 2008 Estimate | FY 2009 Estimate |
|---|--------------------------------|--------------------------------|-------------------|---------------------|---------------------|
| Average tax collection rate for Real Estate Taxes, Personal Property Taxes and Business, Professional, and Occupational License Taxes | 99.20% | 99.24% | 99.59% | 99.42% | 99.42% |
| County direct expenditures per capita | \$978 | \$1,031 | \$1,101 | \$1,205 | \$1,171 |
| Percent of household income spent on residential Real Estate Tax | 4.27% | 4.52% | 4.64% | 4.43% | 4.11% |
| County (merit regular) positions per 1,000 citizens | 11.23 | 11.34 | 11.48 | 11.51 | 11.49 |
| Number of consecutive years receipt of highest possible bond rating from major rating agencies (Aaa/AAA/AAA) | 27 | 28 | 29 | 30 | 31 |
| Cumulative savings from both County bond sales as compared to the Bond Buyer Index and County refundings (in millions) | \$323.11 | \$343.94 | \$346.31 | \$358.40 | \$358.40 |
| Number of consecutive years receipt of unqualified audit | 24 | 25 | 26 | 27 | 28 |

(1) The FY 2005 and FY 2006 actuals have been adjusted for County direct expenditures per capita, County positions per 1,000 citizens, and percent of household income spent on residential real estate tax based on revised population estimates and household income data.

The Corporate Stewardship Vision Element is intended to demonstrate the level of effort and success that the County has in responsibly and effectively managing the public resources allocated to it. The County is well regarded for its strong financial management as evidenced by its long history of high quality financial management and reporting (See chart above for “**number of consecutive years receipt of highest possible bond rating**” and “**unqualified audit**”). The Board of Supervisors adopted *Ten Principles of Sound Financial Management* on October 22, 1975, to ensure prudent and responsible allocation of County resources. These principles, which are reviewed, revised and updated as needed to keep County policy and practice current, have resulted in the County receiving and maintaining a Aaa bond rating from Moody's Investors Service in 1975, AAA from Standard and Poor's Corporation in 1978 and AAA from Fitch Investors Services in 1997. Maintenance of the highest rating from the major rating agencies has resulted in significant flexibility for the County in managing financial resources generating **cumulative savings from County bond sales and refundings** of \$358.40 million since 1978. This savings was achieved as a result of the strength of County

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credit as compared to other highly rated jurisdictions on both new money bond sales and refundings of existing debt at lower interest rates. This means that the interest costs that need to be funded by County revenues are significantly lower than they would have been if the County was not so highly regarded in financial circles as having a thoughtful and well implemented set of fiscal policies.

This strong history of corporate stewardship was also key to the naming of Fairfax County as "one of the best managed jurisdictions in America" by *Governing* Magazine and the Government Performance Project (GPP). In 2001, the GPP completed a comprehensive study evaluating the management practices of 40 counties across the country and Fairfax County received an overall grade of "A-," one of only two jurisdictions to receive this highest grade. Recent recognitions of sound County management include continuing annual recognition by the Government Finance Officers Association (GFOA) for excellence in financial reporting and budgeting, and receipt of the International City/County Management Association (ICMA) 2007 Certificate of Distinction, for the County's use of performance data from 14 different government service areas (such as police, fire and rescue, libraries, etc) to achieve improved planning and decision-making, training, and accountability. Fairfax County was one of only 21 jurisdictions in the United States and Canada that received the Government Finance Officers Association (GFOA) "Special Performance Measures Recognition" in 2007. The County will continue to build on this success for future budget documents in order to enhance the accountability, transparency, and usefulness of the budget documents.

The success in managing County resources has been accompanied by the number of **merit regular positions per 1,000 citizens** being managed very closely. Since FY 1992 the ratio has declined from 13.57 to 11.49 in FY 2009. This long term decline indicates a number of things - success in utilizing technology, best management processes and success in identifying public-private partnerships and/or contractual provision of service.

The County consistently demonstrates success in maintaining high **average tax collection rates**, which results in equitable distribution of the burden of local government costs to fund the wide variety of County programs and services beneficial to all residents.

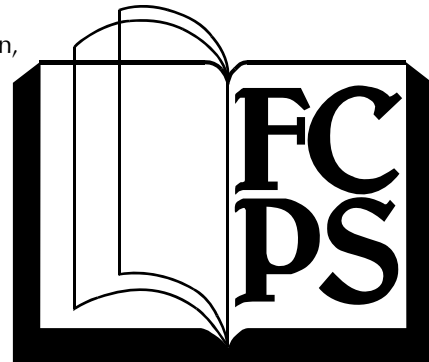
County direct expenditures per capita generally are increasing between FY 2005 and FY 2009. The FY 2009 decline from the FY 2008 Estimate is due to one-time carryover expenditures as well as other actions proposed in the FY 2009 Advertised Budget Plan due to budget constraints, including consolidations, the use of non- General Fund revenue sources to support existing expenditures, and additional personnel services reductions. The primary drivers of normal year to year increases in County costs are salaries and benefits which continue to rise throughout the nation. Continuing in FY 2009, cost per capita data showing how much Fairfax County spends in each of the program areas, e.g., public safety, health and welfare, community development, etc. is included at the beginning of each program area section in Volume 1 of the FY 2009 Advertised Budget Plan. The jurisdictions selected for comparison are the Northern Virginia localities as well as those with a population of 100,000 or more elsewhere in the state (the Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually). Fairfax County's cost per capita in each of the program areas is highly competitive with others in the state.

The **percent of household income spent on residential Real Estate Tax** has also increased during the period of FY 2005 to FY 2007 as the County experienced double-digit increases in residential real estate assessments. However, in both FY 2008 and FY 2009, the percent spent on the Real Estate Tax declined, reflecting a decline in residential property values while household income of Fairfax County residents continued to grow. It is noted that Fairfax County continues to rely on the Real Estate Tax at least in part due to the lack of tax diversification options for counties in Virginia. In FY 2009 real property taxes total approximately 60.0 percent of total General Fund revenues.

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Fairfax County Public Schools (FCPS) Strategic Governance

The School Board strategic governance initiative includes beliefs, vision, and mission statements, and student achievement goals to provide a more concentrated focus on student achievement and to establish clearer accountability. In addition to specifying the results expected for students, the Board has stated departmental operational expectations that are reasonable for the Superintendent and staff members to work within. The strategic governance initiative includes those operational expectations as well as student achievement goals as measures of school system success.



Beliefs

- We Believe in Our Children.
- We Believe in Our Teachers.
- We Believe in Our Public Education System.
- We Believe in Our Community.

Vision

- Looking to the Future
- Commitment to Opportunity
- Community Support
- Achievement
- Accountability

Mission

Fairfax County Public Schools, a world-class school system, inspires, enables, and empowers students to meet high academic standards, lead ethical lives, and demonstrate responsible citizenship.

Student Achievement Goals

1. Academics
2. Essential Life Skills
3. Responsibility to the Community

Fairfax County Public Schools' beliefs, vision, mission, and student achievement goals are discussed in more detail on the school's web site at:

<http://www.fcps.edu/schlbld/sg/index.htm>

School system performance will be monitored regularly throughout the year by the School Board to assure that reasonable progress is being made toward achieving the student achievement goals and that the system is complying with the Board's operational expectations.

FY 2009 projected approved enrollment is 167,392.

91% of FCPS graduates continue to post secondary education.

FCPS are in the top 3 percent of all high schools in the nation based on the 2007 Newsweek rankings.

U.S. News and World Report ranked Thomas Jefferson High School for Science and Technology as the number one gold medal school in the nation. Langley and Oakton High Schools were also named in the top 100 list.

FCPS ranks 5th when compared to other local districts in average cost per pupil.

\$13,407 in FY 2008

FCPS students scored an average of 1639 on the SAT, exceeding both the State and national average for 2007:

| | |
|----------------------|--------------------|
| <i>FCPS</i> | <i>1639</i> |
| <i>VA</i> | <i>1520</i> |
| <i>Nation</i> | <i>1511</i> |



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County of Fairfax, Virginia

General Fund Statement

This section includes:

- General Fund Statement (Page 72)
- General Fund Direct Expenditures by Agency (Page 75)



FY 2009
Advertised Budget Plan

FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase (Decrease) Over Revised | % Increase/ (Decrease) over Revised |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|---|
| Beginning Balance ¹ | \$168,890,407 | \$94,122,140 | \$184,198,079 | \$89,989,607 | (\$94,208,472) | (51.15%) |
| Revenue ² | | | | | | |
| Real Property Taxes | \$1,896,010,205 | \$1,968,062,309 | \$1,968,586,616 | \$1,978,548,858 | \$9,962,242 | 0.51% |
| Personal Property Taxes ³ | 310,006,170 | 302,154,885 | 303,761,145 | 302,294,454 | (1,466,691) | (0.48%) |
| General Other Local Taxes | 480,451,990 | 483,128,815 | 484,656,558 | 501,920,190 | 17,263,632 | 3.56% |
| Permit, Fees & Regulatory Licenses | 30,778,483 | 33,530,341 | 27,412,072 | 27,737,101 | 325,029 | 1.19% |
| Fines & Forfeitures | 14,834,607 | 14,321,557 | 15,943,295 | 17,275,488 | 1,332,193 | 8.36% |
| Revenue from Use of Money & Property | 95,618,646 | 92,018,072 | 85,465,436 | 68,427,596 | (17,037,840) | (19.94%) |
| Charges for Services | 58,088,619 | 57,326,303 | 58,000,761 | 62,469,561 | 4,468,800 | 7.70% |
| Revenue from the Commonwealth ³ | 303,283,509 | 300,770,518 | 301,927,521 | 301,945,009 | 17,488 | 0.01% |
| Revenue from the Federal Government | 40,081,951 | 28,176,462 | 28,596,423 | 28,874,721 | 278,298 | 0.97% |
| Recovered Costs/Other Revenue | 7,450,514 | 7,612,840 | 7,909,194 | 7,482,007 | (427,187) | (5.40%) |
| Total Revenue | \$3,236,604,694 | \$3,287,102,102 | \$3,282,259,021 | \$3,296,974,985 | \$14,715,964 | 0.45% |
| Transfers In | | | | | | |
| 105 Cable Communications | \$2,408,050 | \$2,530,299 | \$2,530,299 | \$2,216,089 | (\$314,210) | (12.42%) |
| Total Transfers In | \$2,408,050 | \$2,530,299 | \$2,530,299 | \$2,216,089 | (\$314,210) | (12.42%) |
| Total Available | \$3,407,903,151 | \$3,383,754,541 | \$3,468,987,399 | \$3,389,180,681 | (\$79,806,718) | (2.30%) |
| Direct Expenditures | | | | | | |
| Personnel Services | \$647,721,194 | \$696,054,817 | \$699,061,114 | \$708,852,961 | \$9,791,847 | 1.40% |
| Operating Expenses | 349,744,574 | 347,884,362 | 399,192,799 | 361,601,887 | (37,590,912) | (9.42%) |
| Recovered Costs | (40,340,034) | (43,417,066) | (43,617,066) | (50,553,104) | (6,936,038) | 15.90% |
| Capital Equipment | 3,531,415 | 1,390,738 | 3,723,049 | 999,425 | (2,723,624) | (73.16%) |
| Fringe Benefits | 184,256,436 | 200,318,913 | 200,791,993 | 209,345,831 | 8,553,838 | 4.26% |
| Total Direct Expenditures | \$1,144,913,585 | \$1,202,231,764 | \$1,259,151,889 | \$1,230,247,000 | (\$28,904,889) | (2.30%) |

FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase (Decrease) Over Revised | % Increase/ (Decrease) over Revised |
|---|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|---|
| Transfers Out | | | | | | |
| 090 Public School Operating ⁴ | \$1,533,218,089 | \$1,586,600,722 | \$1,586,600,722 | \$1,586,600,722 | \$0 | 0.00% |
| 100 County Transit Systems | 30,995,510 | 34,667,083 | 34,667,083 | 34,667,083 | 0 | 0.00% |
| 102 Federal/State Grant Fund | 4,476,204 | 4,293,491 | 4,293,491 | 1,093,694 | (3,199,797) | (74.53%) |
| 103 Aging Grants & Programs | 3,537,163 | 3,783,440 | 3,783,440 | 3,923,597 | 140,157 | 3.70% |
| 104 Information Technology | 13,499,576 | 12,360,015 | 12,360,015 | 11,802,510 | (557,505) | (4.51%) |
| 106 Fairfax-Falls Church Community Services Board | 97,935,840 | 101,091,229 | 101,091,229 | 102,557,018 | 1,465,789 | 1.45% |
| 109 Refuse Collection and Recycling Operations | 90,000 | 0 | 0 | 0 | 0 | - |
| 110 Refuse Disposal | 2,500,000 | 2,500,000 | 2,500,000 | 1,250,000 | (1,250,000) | (50.00%) |
| 112 Energy Resource Recovery (ERR) Facility | 1,365,637 | 0 | 1,491,162 | 0 | (1,491,162) | (100.00%) |
| 118 Consolidated Community Funding Pool | 8,324,073 | 8,720,769 | 8,720,769 | 8,970,687 | 249,918 | 2.87% |
| 119 Contributory Fund | 12,226,230 | 13,037,140 | 13,137,140 | 13,553,053 | 415,913 | 3.17% |
| 120 E-911 Fund | 8,892,287 | 9,181,598 | 9,181,598 | 10,333,260 | 1,151,662 | 12.54% |
| 141 Elderly Housing Programs | 1,695,052 | 1,536,659 | 1,536,659 | 1,524,282 | (12,377) | (0.81%) |
| 200 County Debt Service | 110,691,161 | 113,374,133 | 113,374,133 | 113,167,674 | (206,459) | (0.18%) |
| 201 School Debt Service | 142,269,368 | 147,858,704 | 147,858,704 | 154,633,175 | 6,774,471 | 4.58% |
| 303 County Construction | 30,102,427 | 18,555,230 | 17,852,350 | 10,529,411 | (7,322,939) | (41.02%) |
| 304 Transportation Improvements | 1,000,000 | 0 | 0 | 0 | 0 | - |
| 307 Pedestrian Walkway Improvements | 505,000 | 0 | 0 | 0 | 0 | - |
| 309 Metro Operations & Construction | 20,316,309 | 20,316,309 | 20,316,309 | 17,509,851 | (2,806,458) | (13.81%) |
| 311 County Bond Construction | 3,400,000 | 0 | 500,000 | 0 | (500,000) | (100.00%) |
| 312 Public Safety Construction | 7,605,150 | 4,820,972 | 4,820,972 | 800,000 | (4,020,972) | (83.41%) |
| 317 Capital Renewal Construction | 5,641,000 | 868,321 | 1,943,321 | 0 | (1,943,321) | (100.00%) |
| 340 Housing Assistance Program | 1,285,000 | 935,000 | 514,625 | 515,000 | 375 | 0.07% |
| 500 Retiree Health Benefits Fund | 4,070,579 | 4,610,988 | 4,610,988 | 0 | (4,610,988) | (100.00%) |
| 501 County Insurance Fund | 20,233,541 | 13,148,743 | 13,148,743 | 14,334,038 | 1,185,295 | 9.01% |
| 504 Document Services Division | 2,900,000 | 2,900,000 | 2,900,000 | 2,900,000 | 0 | 0.00% |
| 505 Technology Infrastructure Services | 1,816,291 | 1,814,103 | 1,814,103 | 1,814,103 | 0 | 0.00% |
| 506 Health Benefits Trust Fund | 8,200,000 | 8,200,000 | 8,200,000 | 0 | (8,200,000) | (100.00%) |
| Total Transfers Out | \$2,078,791,487 | \$2,115,174,649 | \$2,117,217,556 | \$2,092,479,158 | (\$24,738,398) | (1.17%) |
| Total Disbursements | \$3,223,705,072 | \$3,317,406,413 | \$3,376,369,445 | \$3,322,726,158 | (\$53,643,287) | (1.59%) |

FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase (Decrease) Over Revised | % Increase/ (Decrease) over Revised |
|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|---|
| Total Ending Balance | \$184,198,079 | \$66,348,128 | \$92,617,954 | \$66,454,523 | (\$26,163,431) | (28.25%) |
| Less: | | | | | | |
| Managed Reserve | \$65,779,947 | \$66,348,128 | \$67,527,389 | \$66,454,523 | (\$1,072,866) | (1.59%) |
| Reserve utilized to balance the FY 2008 budget | \$28,342,193 | | | | | |
| Reserve for Board consideration as part of the FY 2009 budget ⁵ | | | \$22,462,218 | | | |
| Reserve for FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development ⁶ | | | \$2,628,347 | | | |
| Total Available | \$90,075,939 | \$0 | \$0 | \$0 | \$0 | - |

¹ The *FY 2008 Revised Budget Plan* Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2007 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2008 Revised Beginning Balance reflects a net increase of \$11.03 million based on an increase of \$10.76 million in FY 2007 revenues and a decrease of \$0.28 million in FY 2007 expenditures. Details of the FY 2007 audit adjustments will be included in the FY 2008 Third Quarter Package.

² *FY 2008 Revised Budget Plan* revenues reflect a net decrease of \$8.41 million based on revised revenue estimates as of fall 2007. The *FY 2008 Third Quarter Review* will contain a detailed explanation of these changes.

³ Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

⁴ In accordance with the Board adopted guidelines for the FY 2009 Budget, the proposed County General Fund transfer for school operations in FY 2009 totals \$1,586,600,722, a 0% increase over the FY 2008 Adopted Budget Plan level. It should be noted that the actual transfer request approved by the School Board on February 14, 2008 reflects a General Fund transfer of \$1,650,347,739, an increase of 4.0% or \$63,747,017 over the FY 2008 Adopted Budget Plan.

⁵ As part of the *FY 2007 Carryover Review*, the Board of Supervisors set aside funding of \$22.5 million to be held in reserve to address the development of the FY 2009 Budget. It should be noted that as part of the FY 2009 Advertised Budget Plan this reserve has been utilized to balance the budget.

⁶ A reserve of \$2,628,347 has been set aside to address FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development. This reserve includes the net increase as a result of audit adjustments of \$11,034,259 offset by a net decrease of \$8,405,912 in revenue as a result of the Midyear Revenue estimate. Based on more recent revenue information it is anticipated that additional revenue reductions will be required for FY 2008 and it is anticipated that this balance as well as agency budget reductions will result in a net impact of \$0

FY 2009 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|--|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| Legislative-Executive Functions / Central Services | | | | | | | |
| 01 | Board of Supervisors | \$4,268,219 | \$5,091,964 | \$5,091,964 | \$5,243,721 | \$151,757 | 2.98% |
| 02 | Office of the County Executive | 7,037,362 | 7,975,255 | 9,329,492 | 9,201,991 | (127,501) | (1.37%) |
| 04 | Department of Cable Communications and Consumer Protection | 1,284,041 | 1,521,666 | 1,712,833 | 1,503,525 | (209,308) | (12.22%) |
| 06 | Department of Finance | 8,403,354 | 8,903,962 | 9,420,428 | 9,351,548 | (68,880) | (0.73%) |
| 11 | Department of Human Resources | 6,613,117 | 6,927,860 | 7,053,221 | 7,075,538 | 22,317 | 0.32% |
| 12 | Department of Purchasing and Supply Management | 4,952,828 | 5,090,522 | 5,140,480 | 5,511,810 | 371,330 | 7.22% |
| 13 | Office of Public Affairs | 1,323,891 | 1,501,734 | 1,758,782 | 1,509,151 | (249,631) | (14.19%) |
| 15 | Office of Elections | 2,843,533 | 3,164,028 | 3,547,865 | 3,281,582 | (266,283) | (7.51%) |
| 17 | Office of the County Attorney | 5,857,041 | 6,206,542 | 6,414,052 | 6,488,957 | 74,905 | 1.17% |
| 20 | Department of Management and Budget | 2,885,223 | 3,189,498 | 3,349,267 | 3,038,813 | (310,454) | (9.27%) |
| 37 | Office of the Financial and Program Auditor | 214,543 | 234,791 | 234,791 | 241,800 | 7,009 | 2.99% |
| 41 | Civil Service Commission | 224,821 | 483,778 | 483,778 | 617,607 | 133,829 | 27.66% |
| 57 | Department of Tax Administration | 23,090,695 | 23,570,203 | 24,958,961 | 24,403,172 | (555,789) | (2.23%) |
| 70 | Department of Information Technology | 25,209,270 | 28,188,478 | 31,675,044 | 28,292,366 | (3,382,678) | (10.68%) |
| Total Legislative-Executive Functions / Central Services | | \$94,207,938 | \$102,050,281 | \$110,170,958 | \$105,761,581 | (\$4,409,377) | (4.00%) |
| Judicial Administration | | | | | | | |
| 80 | Circuit Court and Records | \$9,850,565 | \$10,450,912 | \$11,209,706 | \$10,536,610 | (\$673,096) | (6.00%) |
| 82 | Office of the Commonwealth's Attorney | 1,977,395 | 2,321,460 | 2,323,092 | 2,793,835 | 470,743 | 20.26% |
| 85 | General District Court | 2,155,841 | 2,285,064 | 2,362,595 | 2,346,081 | (16,514) | (0.70%) |
| 91 | Office of the Sheriff | 17,836,981 | 16,863,902 | 17,967,066 | 20,780,786 | 2,813,720 | 15.66% |
| Total Judicial Administration | | \$31,820,782 | \$31,921,338 | \$33,862,459 | \$36,457,312 | \$2,594,853 | 7.66% |
| Public Safety | | | | | | | |
| 04 | Department of Cable Communications and Consumer Protection | \$967,333 | \$984,443 | \$985,216 | \$992,897 | \$7,681 | 0.78% |
| 31 | Land Development Services | 10,515,739 | 10,738,283 | 11,069,505 | 10,810,765 | (258,740) | (2.34%) |
| 81 | Juvenile and Domestic Relations District Court | 20,368,905 | 21,279,447 | 21,886,633 | 21,596,255 | (290,378) | (1.33%) |
| 90 | Police Department | 165,188,968 | 169,214,279 | 174,041,915 | 174,266,521 | 224,606 | 0.13% |
| 91 | Office of the Sheriff | 38,699,827 | 40,591,199 | 40,238,035 | 40,512,205 | 274,170 | 0.68% |
| 92 | Fire and Rescue Department | 162,161,420 | 167,904,105 | 174,763,378 | 172,065,540 | (2,697,838) | (1.54%) |
| 93 | Office of Emergency Management | 1,646,424 | 1,922,027 | 1,981,075 | 2,138,841 | 157,766 | 7.96% |
| Total Public Safety | | \$399,548,616 | \$412,633,783 | \$424,965,757 | \$422,383,024 | (\$2,582,733) | (0.61%) |
| Public Works | | | | | | | |
| 08 | Facilities Management Department | \$42,329,615 | \$47,610,896 | \$49,683,729 | \$49,762,545 | \$78,816 | 0.16% |
| 25 | Business Planning and Support | 380,304 | 414,712 | 448,012 | 425,356 | (22,656) | (5.06%) |
| 26 | Office of Capital Facilities | 10,124,619 | 11,519,146 | 11,456,301 | 11,130,272 | (326,029) | (2.85%) |
| 29 | Stormwater Management | 11,025,602 | 10,473,543 | 11,697,812 | 6,844,310 | (4,853,502) | (41.49%) |
| 87 | Unclassified Administrative Expenses | 658,618 | 503,925 | 503,925 | 503,925 | 0 | 0.00% |
| Total Public Works | | \$64,518,758 | \$70,522,222 | \$73,789,779 | \$68,666,408 | (\$5,123,371) | (6.94%) |

FY 2009 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|---|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| Health and Welfare | | | | | | | |
| 67 | Department of Family Services | \$185,285,050 | \$185,351,734 | \$195,617,604 | \$190,951,339 | (\$4,666,265) | (2.39%) |
| 68 | Department of Administration for Human Services | 10,599,510 | 11,166,523 | 11,552,121 | 11,051,123 | (500,998) | (4.34%) |
| 69 | Department of Systems Management for Human Services | 5,337,405 | 5,992,082 | 6,130,587 | 5,870,104 | (260,483) | (4.25%) |
| 71 | Health Department | 43,579,757 | 46,404,057 | 50,129,133 | 46,836,523 | (3,292,610) | (6.57%) |
| | Total Health and Welfare | \$244,801,722 | \$248,914,396 | \$263,429,445 | \$254,709,089 | (\$8,720,356) | (3.31%) |
| Parks, Recreation and Libraries | | | | | | | |
| 50 | Department of Community and Recreation Services | \$18,401,731 | \$21,864,006 | \$24,370,584 | \$21,857,906 | (\$2,512,678) | (10.31%) |
| 51 | Fairfax County Park Authority | 25,800,947 | 26,110,649 | 26,542,429 | 26,374,302 | (168,127) | (0.63%) |
| 52 | Fairfax County Public Library | 33,817,927 | 33,536,725 | 35,384,328 | 33,120,997 | (2,263,331) | (6.40%) |
| | Total Parks, Recreation and Libraries | \$78,020,605 | \$81,511,380 | \$86,297,341 | \$81,353,205 | (\$4,944,136) | (5.73%) |
| Community Development | | | | | | | |
| 16 | Economic Development Authority | \$6,628,339 | \$6,673,818 | \$6,673,818 | \$6,704,900 | \$31,082 | 0.47% |
| 31 | Land Development Services | 14,508,179 | 15,500,045 | 16,813,382 | 15,623,845 | (1,189,537) | (7.07%) |
| 35 | Department of Planning and Zoning | 10,024,375 | 11,078,263 | 12,672,624 | 11,514,606 | (1,158,018) | (9.14%) |
| 36 | Planning Commission | 645,829 | 751,226 | 751,226 | 768,624 | 17,398 | 2.32% |
| 38 | Department of Housing and Community Development | 6,335,631 | 7,014,265 | 7,733,639 | 7,074,891 | (658,748) | (8.52%) |
| 39 | Office of Human Rights | 1,094,120 | 1,332,472 | 1,345,216 | 1,943,187 | 597,971 | 44.45% |
| 40 | Department of Transportation ¹ | 6,346,673 | 7,460,910 | 10,930,838 | 0 | (10,930,838) | (100.00%) |
| | Total Community Development | \$45,583,146 | \$49,810,999 | \$56,920,743 | \$43,630,053 | (\$13,290,690) | (23.35%) |
| Nondepartmental | | | | | | | |
| 87 | Unclassified Administrative Expenses | \$0 | \$1,050,000 | \$4,200,000 | \$5,400,000 | \$1,200,000 | 28.57% |
| 89 | Employee Benefits | 186,412,018 | 203,817,365 | 205,515,407 | 211,886,328 | 6,370,921 | 3.10% |
| | Total Nondepartmental | \$186,412,018 | \$204,867,365 | \$209,715,407 | \$217,286,328 | \$7,570,921 | 3.61% |
| Total General Fund Direct Expenditures | | \$1,144,913,585 | \$1,202,231,764 | \$1,259,151,889 | \$1,230,247,000 | (\$28,904,889) | (2.30%) |

¹ As part of the FY 2009 Advertised Budget Plan, all funding for staff, programs, and operations of the Department of Transportation is moved to Fund 124, County and Regional Transportation Projects.

County of Fairfax, Virginia

General Fund Revenue Overview

This section includes:

- **Summary of General Fund Revenue (Page 78)**
- **Major Revenue Sources (Page 81)**
- **Real Estate Tax (Page 82)**
- **Personal Property Tax (Page 89)**
- **Local Sales Tax (Page 93)**
- **Business, Professional and Occupational License Tax (Page 97)**

FY 2009
Advertised Budget Plan

General Fund Revenue Overview

SUMMARY OF GENERAL FUND REVENUE

| Category | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan ¹ | FY 2009 Advertised Budget Plan | Over the FY 2008 Revised Budget Plan | |
|--|------------------------|-----------------------------------|--|--------------------------------------|---|-------------------|
| | | | | | Increase/ (Decrease) | Percent Change |
| Real Estate Taxes - Current and Delinquent | \$1,896,010,205 | \$1,968,062,309 | \$1,968,586,616 | \$1,978,548,858 | \$9,962,242 | 0.51% |
| Personal Property Taxes - Current and Delinquent ² | 522,348,807 | 513,468,829 | 515,075,089 | 513,608,398 | (1,466,691) | -0.28% |
| Other Local Taxes | 480,451,990 | 483,128,815 | 484,656,558 | 501,920,190 | 17,263,632 | 3.56% |
| Permits, Fees and Regulatory Licenses | 30,778,483 | 33,530,341 | 27,412,072 | 27,737,101 | 325,029 | 1.19% |
| Fines and Forfeitures | 14,834,607 | 14,321,557 | 15,943,295 | 17,275,488 | 1,332,193 | 8.36% |
| Revenue from Use of Money/Property | 95,618,646 | 92,018,072 | 85,465,436 | 68,427,596 | (17,037,840) | -19.94% |
| Charges for Services | 58,088,619 | 57,326,303 | 58,000,761 | 62,469,561 | 4,468,800 | 7.70% |
| Revenue from the Commonwealth and Federal Governments ² | 131,022,823 | 117,633,036 | 119,210,000 | 119,505,786 | 295,786 | 0.25% |
| Recovered Costs/ Other Revenue | 7,450,514 | 7,612,840 | 7,909,194 | 7,482,007 | (427,187) | -5.40% |
| Total Revenue | \$3,236,604,694 | \$3,287,102,102 | \$3,282,259,021 | \$3,296,974,985 | \$14,715,964 | 0.45% |
| Transfers In | 2,408,050 | 2,530,299 | 2,530,299 | 2,216,089 | (314,210) | -12.42% |
| Total Receipts | \$3,239,012,744 | \$3,289,632,401 | \$3,284,789,320 | \$3,299,191,074 | \$14,401,754 | 0.44% |

¹ FY 2008 revenue estimates were revised as part of a fall 2007 review of revenues. Explanations of these changes can be found in the following narrative. The *FY 2008 Third Quarter Review* will contain further adjustments, as necessary.

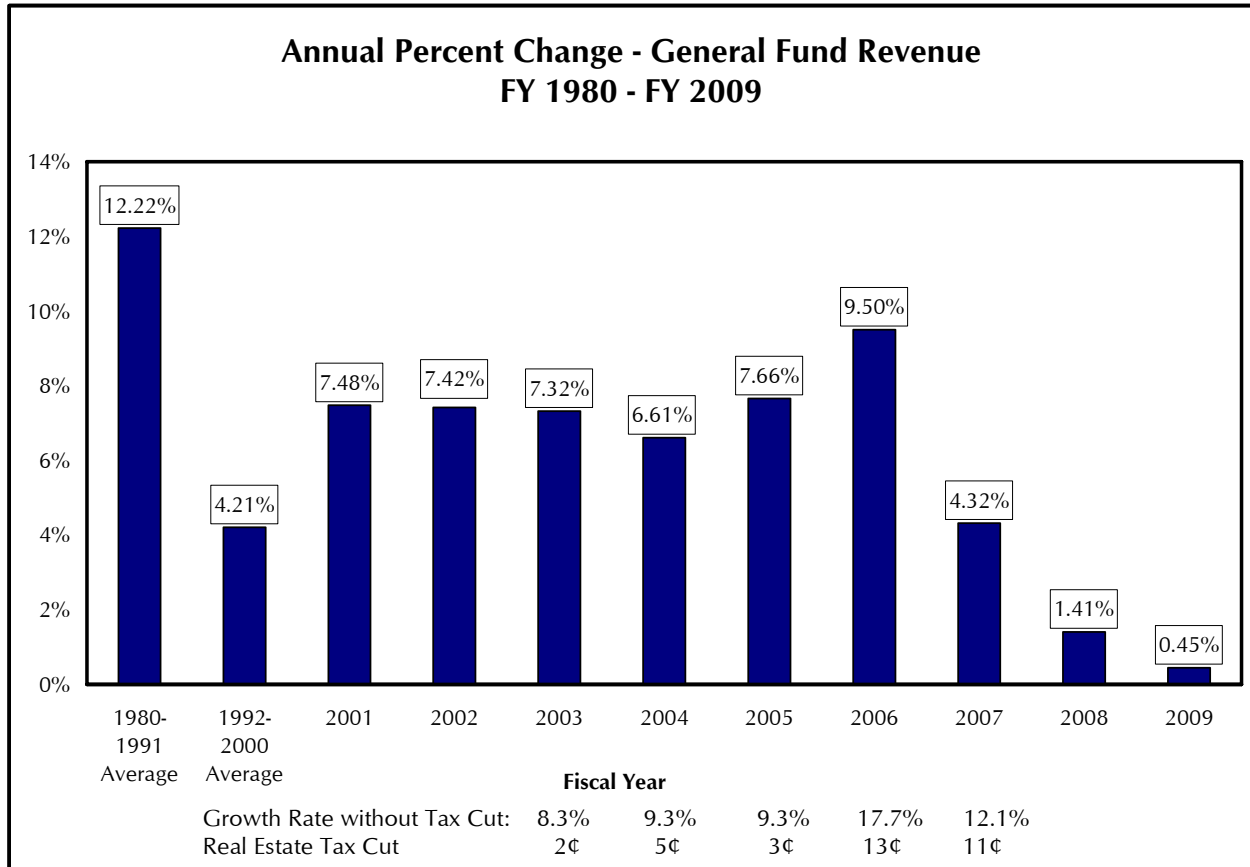
² The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

As reflected in the preceding table, FY 2009 General Fund revenues are projected to be \$3,296,974,985, an increase of \$14,715,964, or 0.45 percent, over the *FY 2008 Revised Budget Plan*. This net increase is primarily due to a 3.6 percent increase in Other Local Taxes and a 0.5 percent increase in Real Estate Tax revenue. Offsetting these increases is a decrease in Revenue from the Use of Money and Property due to a projected reduction in the yield earned on County investments. In addition to the Real Estate Tax revenue shown above, the projected value of one penny of the Real Estate Tax rate (\$22.8 million) is allocated to Fund 318, Stormwater Management Program, and Fund 319, The Penny for Affordable Housing Fund.

Incorporating Transfers In, FY 2009 General Fund receipts are anticipated to be \$3,299,191,074. The Transfers In to the General Fund reflects \$2.2 million from Fund 105, Cable Communications for use of County rights of way and indirect support provided by the County's General Fund agencies.

General Fund Revenue Overview

The following chart shows General Fund revenue growth since FY 1980. From FY 1980 to FY 1991, average annual General Fund revenue growth exceeded 12 percent per year. From FY 1992 to FY 2000, however, General Fund revenues grew at an average annual rate of only 4.2 percent. Moderate growth rates ranging from 6.6 percent to 7.7 percent were experienced during the period from FY 2001 to FY 2005. General Fund revenue rose 9.5 percent in FY 2006 due to the strong overall economy – the real estate market, business spending, and a nearly 160 percent increase in interest on investments. Revenue growth moderated in FY 2007 to 4.3 percent as the housing market experienced an abrupt turnaround. FY 2008 revenue is projected to decelerate further to 1.4 percent and a substantial slowing is estimated for FY 2009 due to a decrease in residential assessments. The growth rates below are after Real Estate Tax rate reductions totaling 34 cents from FY 2002 through FY 2007.



Fees and Charges Review

A thorough review of the County’s fees and charges in the General Fund was conducted during the fall of 2008. Fees and user charges were compared to state maximum rates and to those of surrounding jurisdictions. As a result of this review, General Fund fee increases, totaling \$4.5 million in revenue, are included in the FY 2009 Budget. The bulk of the additional revenue is the result of a proposed increase to the Emergency Medical Services (EMS) Transport Fee structure, which is expected to generate an additional \$3.5 million in FY 2009. Current General Fund fees to be raised also include Fire Marshal Fees, parking garage fees, various parking violation fines, police report and photo fees, and taxi cab licenses. These increases will raise cost recovery in FY 2009, while maintaining consistency with surrounding jurisdictions. A more detailed discussion of these adjustments can be found in the following narrative.

Economic Indicators

Recent indicators suggest that the national economy has slowed considerably and may be headed toward recession. Fourth quarter real Gross Domestic Product increased at a weak annual rate of 0.6 percent. Economists expect that the first quarter of 2008 may fall into negative territory. The U.S. economy lost 17,000

General Fund Revenue Overview

jobs in January 2008, the first monthly decline since August 2003 and initial claims for unemployment insurance rose.

To stimulate the economy, the Federal Reserve cut the federal funds rate by 75 basis points to 3.5 percent on January 22, 2008. Just eight days later, the Fed lowered the rate a half a point to 3.0 percent. The 75 basis point reduction was the largest cut in nearly 24 years and it was also the first time since immediately after September 11, 2001 that the Federal Reserve took action outside of a regularly scheduled meeting. More rate cuts are likely as there is an expectation of continued slow growth.

Despite the housing slowdown, the local economy continued to expand in 2007. Gross County Product (GCP), adjusted for inflation, grew at an estimated 4.2 percent rate in 2007, the lowest rate of growth in five years. The economy is expected to slow further in 2008, expanding at a rate of 3.7 percent. The County's Coincident Index, which represents the current state of the County's economy, fell in November 2007 from its same month 2006 value for the first loss in 49 months. The County's Leading Index also lost ground in November 2007 compared to the November 2006. According to Dr. Stephen Fuller of George Mason University, "the Leading Index is presenting an unambiguous signal that the County's economic expansion will be slower or could stop all together over the coming several months".

Housing Market

The slowdown in the County's residential housing market which began in mid-2006 worsened in 2007. The number of homes sold dropped to under 14,000 from 16,314 in 2006. In most months, the average and median sales price fell from the same month the prior year. Based on preliminary Metropolitan Regional Information System (MRIS) data, the overall average sales price is expect to fall approximately 1.0 from 2006. The number of homes for sale each month stabilized in 2007. On average, there were approximately 7,300 homes for sale each month of 2006 and 2007. This level represents over twice as many homes for sale compared to 2005. While the number of homes on the market leveled off, the time it took to sell a home was higher in each month of 2007 compared to the same month of 2006. In December 2007, a home in Fairfax County was on the market an average of 112 days according to MRIS, compared to 97 days in December 2006 and to just 38 days in December 2005.

Nonresidential Market

The nonresidential real estate market began to soften in 2007. Leasing activity during the first six months of 2007 in Fairfax County rose a modest 2.4 percent over the last half of 2006 but was down 26 percent compared to the first six months of 2006. Nearly 1.6 million square feet of office space was delivered in the first half of 2007 bringing the total County inventory to 106.3 million square feet. Due to the additional office space, the County's direct office vacancy rose from the year-end 2006 rate of 7.7 percent to 8.5 percent at mid-year 2007. Including sublet space, the mid-year 2007 overall office vacancy rate was 10.2 percent, up 1 percentage point over the 9.2 percent at year-end 2006. An additional 4.7 million square feet of new space in 25 buildings was under construction at mid-year 2007 and the office vacancy rate is likely to rise further as this space comes on-line. However, construction activity has declined from the 31 buildings with 5.8 million square feet of space that was under construction at the end of 2006. This is the first decrease in new construction activity since year-end 2005. According to the Economic Development Authority (EDA), 18 of the 25 buildings under construction were 100 percent speculative. EDA anticipates that new building starts will be limited to build-to-suit, or preleased projected until most of the current speculative building is absorbed.

Real Estate Tax Revenue

Current and Delinquent Real Estate Tax revenue comprises 60 percent of total County General Fund revenues and residential real estate makes up nearly three quarters of the total real estate base. As such, the decline in the residential market is the driving force in the overall revenue change. FY 2009 Real Estate property values were established as of January 1, 2008 and reflect market activity through calendar year 2007. The Real Estate Tax base is projected to increase 0.51 percent in FY 2009, and is made up of a 1.02 percent decrease in total equalization (reassessment of existing residential and non-residential properties), and an increase of 1.53 percent for new construction. The FY 2008 and FY 2009 General Fund revenue estimates discussed in this section are based on a review of all relevant indicators, including the Fairfax County Economic Index, consultations with the County's economic advisor, Dr. Stephen Fuller, actual FY 2007 collections, and FY 2008 year-to-date trends.

General Fund Revenue Overview

MAJOR REVENUE SOURCES

The following major revenue categories comprise over 98 percent of total FY 2009 General Fund revenue and are discussed in this section. Unless otherwise indicated, comparative data are presented relative to the *FY 2008 Revised Budget Plan*. The revenue estimates for all General Fund Revenue categories are shown in the Summary Schedule of General Fund Revenues in the section of this volume entitled "Financial, Statistical and Summary Tables."

| Category | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan ¹ | FY 2009 Advertised Budget Plan | Change from the FY 2008 Revised Budget Plan | |
|--|------------------------|-----------------------------------|--|--------------------------------------|--|-------------------|
| | | | | | Increase/ (Decrease) | Percent Change |
| Real Estate Tax - Current | \$1,884,685,393 | \$1,956,346,853 | \$1,956,688,592 | \$1,966,650,834 | \$9962,242 | 0.51% |
| Personal Property Tax - Current ² | 508,315,189 | 501,264,953 | 506,220,900 | 504,754,209 | (1,466,691) | -0.29% |
| Paid Locally | 297,001,245 | 289,951,009 | 294,906,956 | 293,440,265 | (1,466,691) | -0.50% |
| Reimbursed by Commonwealth | 211,313,944 | 211,313,944 | 211,313,944 | 211,313,944 | 0 | 0.00% |
| Local Sales Tax | 159,224,006 | 164,139,098 | 164,139,098 | 170,704,662 | 6,565,564 | 4.00% |
| Recordation/Deed of Conveyance Taxes | 41,658,070 | 33,304,953 | 33,304,953 | 33,304,953 | 0 | 0.00% |
| Gas & Electric Utility Taxes | 45,367,938 | 45,936,936 | 45,936,936 | 46,600,265 | 663,329 | 1.44% |
| Telephone Utility & Mobile Telephone Taxes | 27,802,828 | 0 | 0 | 0 | 0 | -- |
| Communications Sales Tax | 20,847,380 | 53,949,026 | 56,872,048 | 56,872,048 | 0 | 0.00% |
| Transient Occupancy Tax | 25,110,144 | 20,912,038 | 20,912,038 | 21,957,640 | 1,045,602 | 5.00% |
| Business, Professional and Occupational License Tax- Current | 132,541,948 | 137,999,352 | 138,903,962 | 145,154,640 | 6,250,678 | 4.50% |
| Cigarette Tax | 9,818,764 | 10,381,450 | 9,818,764 | 9,818,764 | 0 | 0.00% |
| Permits, Fees and Regulatory Licenses | 30,778,483 | 33,530,341 | 27,412,072 | 27,737,101 | 325,029 | 1.19% |
| Fines and Forfeitures | 14,834,607 | 14,321,557 | 15,943,295 | 17,275,488 | 1,332,193 | 8.36% |
| Interest on Investments | 92,075,833 | 88,777,592 | 82,086,892 | 65,044,789 | (17,042,103) | -20.76% |
| Charges for Services | 58,088,619 | 57,326,303 | 58,000,761 | 62,469,561 | 4,468,800 | 7.70% |
| Revenue from the Commonwealth and Federal Governments ² | 131,022,823 | 117,633,036 | 119,210,000 | 119,505,786 | 295,786 | 0.25% |
| Total Major Revenue Sources | \$3,182,172,025 | \$3,235,823,488 | \$3,235,450,311 | \$3,247,850,740 | \$12,400,429 | 0.38% |

¹FY 2008 revenue estimates were revised as part of a fall 2007 review of revenues. Explanations of these changes can be found in the following narrative. The FY 2008 Third Quarter Review will contain further adjustments, as necessary.

²The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

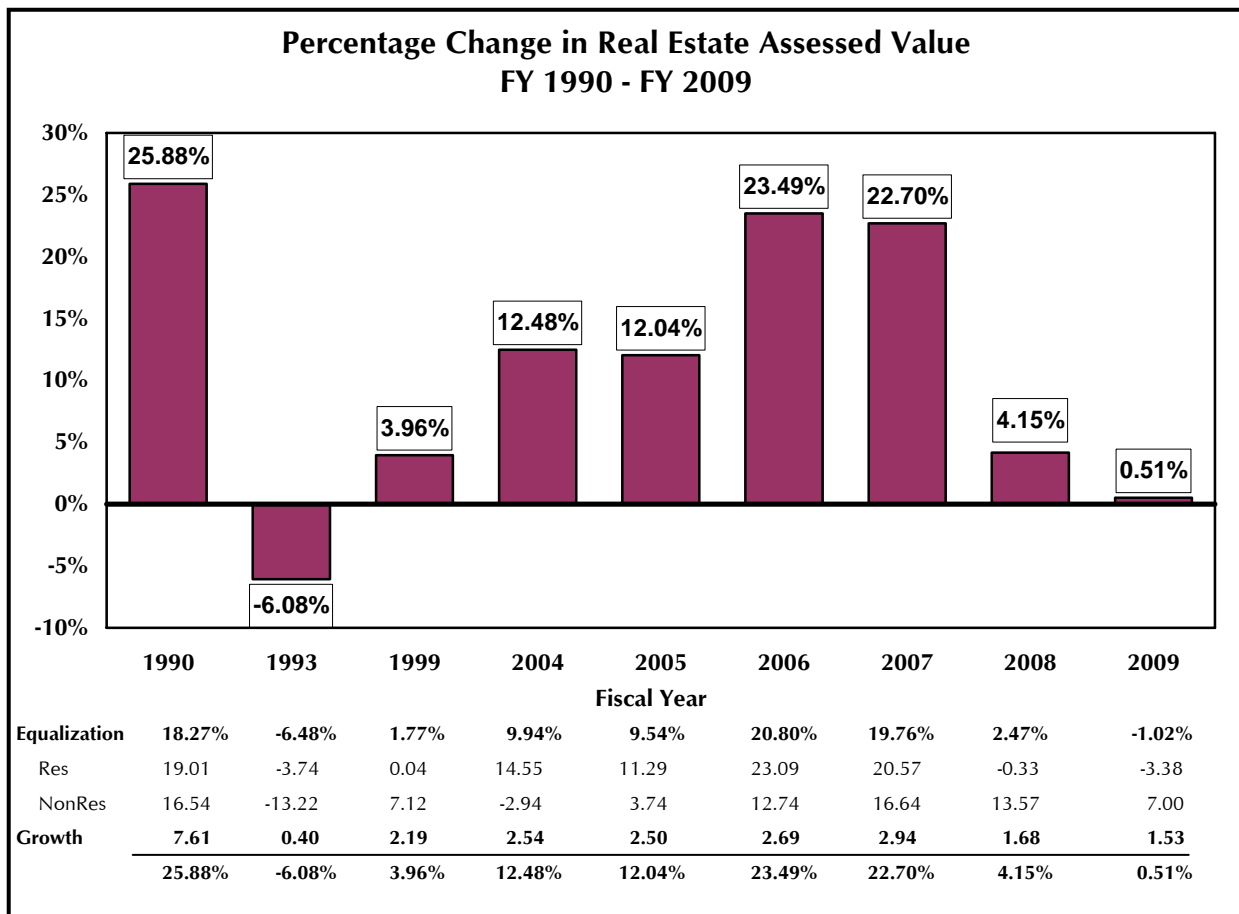
General Fund Revenue Overview

REAL ESTATE TAX-CURRENT

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$1,884,685,393 | \$1,956,346,853 | \$1,956,688,592 | \$1,966,650,834 | \$9,962,242 | 0.51% |

The FY 2009 Advertised Budget Plan estimate for Current Real Estate Taxes is \$1,966,650,834 and represents an increase of \$9,962,242, or 0.5 percent over the FY 2008 Revised Budget Plan. The FY 2009 value of assessed real property represents an increase of 0.51 percent, as compared to the FY 2008 Real Estate Land Book and is comprised of a net decrease in equalization of 1.02 percent offset with an increase of 1.53 percent in new growth. The FY 2009 figures reflected in this document are based on final assessments for Tax Year 2008 (FY 2009), which were established as of January 1, 2008. In addition to the revenue shown in the table above, the projected value of one penny on the real estate tax rate (\$22.8 million) is allocated to both the Stormwater Management Program and The Penny for Affordable Housing Fund. Throughout FY 2009, Real Estate Tax revenues will be adjusted as necessary to reflect changes in exonerations, tax abatements, and supplemental assessments, as well as, any differences in the projected collection rate of 99.61 percent

The following chart shows changes in the County's assessed value base in FY 1990, FY 1993, FY 1999, and from FY 2004 to FY 2009.



General Fund Revenue Overview

The FY 2009 **Main Assessment Book Value** is \$229,669,844,640 and represents an increase of \$1,170,608,080, or 0.51 percent, over the FY 2008 main assessment book value of \$228,499,236,560. The modest rise in FY 2009 continues the deceleration trend that began in FY 2008. Dramatic changes in assessment growth have occurred before. Following a 25.88 percent increase in FY 1990, the assessment base rose 16.8 percent in FY 1991 but then declined 0.96 percent in FY 1992. Assessments continued to fall in FY 1993 and FY 1994, at rates of 6.08 percent and 1.38 percent, respectively. After the recession, the value of real property increased at modest annual rates, averaging 2.5 percent from FY 1995 through FY 1999. During this period, growth in assessments just slightly exceeded the corresponding 2.2 percent average annual rate of inflation. It was not until FY 1999 that the assessment base exceeded its FY 1991 level. In FY 2000 and FY 2001, assessments grew at moderate rates of 6.3 percent and 8.9 percent, respectively. From FY 2002 through FY 2007, the assessment base experienced double digit advances.

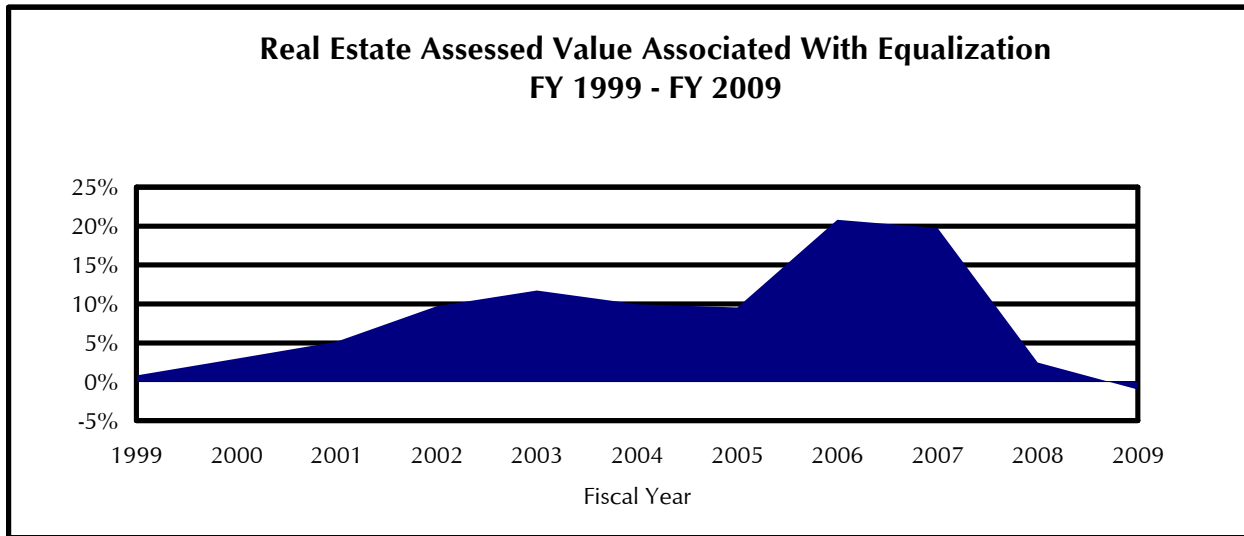
The overall increase in the assessment base includes **equalization**, the reassessment of existing properties, and **normal growth**, which is associated with construction of new properties in Fairfax County. The FY 2009 assessment base reflects a decrease of 3.38 percent in the values of existing residential properties and a 7.00 percent increase in nonresidential properties. The decline in residential properties is the second consecutive decrease. Residential property experienced modest 0.77 percent growth due to new construction, while new growth in nonresidential properties increased 4.11 percent. As a result of these changes, the residential portion of the total assessment base dropped from 77.2 percent in FY 2008 to 74.84 percent in FY 2009. The table below reflects changes in the Real Estate Tax assessment base from FY 2002 through FY 2009.

Main Real Estate Assessment Book Base Changes
(in millions)

| Assessed Base Change Due To: | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|------------------------------|-----------|------------|------------|------------|------------|------------|-----------|-------------|
| Equalization | \$8,522.9 | \$11,699.8 | \$11,428.5 | \$12,322.2 | \$30,124.7 | \$35,328.9 | \$5,410.2 | (\$2,332.0) |
| % Change | 9.70% | 11.72% | 9.94% | 9.54% | 20.80% | 19.76% | 2.47% | -1.02% |
| Residential | 11.26% | 16.27% | 14.55% | 11.29% | 23.09% | 20.57% | -0.33% | -3.38% |
| Nonresidential | 5.92% | 0.52% | -2.94% | 3.74% | 12.74% | 16.64% | 13.57% | 7.00% |
| Normal Growth | \$3,456.3 | \$3,409.4 | \$2,916.1 | \$3,235.4 | \$3,889.0 | \$5,258.1 | \$3,683.6 | \$3,502.6 |
| % Change | 3.94% | 3.42% | 2.54% | 2.50% | 2.69% | 2.94% | 1.68% | 1.53% |
| Residential | 2.83% | 3.01% | 2.60% | 2.49% | 2.62% | 3.01% | 1.00% | 0.77% |
| Nonresidential | 6.63% | 4.41% | 2.36% | 2.54% | 2.93% | 2.67% | 4.38% | 4.11% |
| Total | | | | | | | | |
| % Change | 13.64% | 15.14% | 12.48% | 12.04% | 23.49% | 22.70% | 4.15% | 0.51% |

Equalization, or reassessment of existing residential and nonresidential property, represents a net decline in value of \$2,331,973,980, or 1.02 percent, in FY 2009. The decline in total equalization is due to a decrease in residential property partially offset with an increase in nonresidential property values. FY 2009 is the second consecutive year that existing residential properties fell in value compared to the prior year. The reduction in residential values corresponds to a persistent deterioration of the residential housing market that began in calendar year 2006. The slide in the number of homes sold continued and median and average home sale prices fell lower than 2006. Changes in the Fairfax County housing market mirror the changes experienced in the region and the nation. Changes in the assessment base as a result of equalization are shown in the following graph. The reduction in the tax levy associated with the overall 1.02 percent decrease in equalization is \$20,754,568 based on a tax rate of \$0.89 per \$100 of assessed value.

General Fund Revenue Overview



Residential equalization declined notably from FY 1992 through FY 1994 due to the recession and then remained essentially flat from FY 1995 through FY 2000. Following a moderate increase in FY 2001 of 5.13 percent, residential equalization rose at double digit rates from FY 2002 through FY 2007 due to strong demand but a limited supply of housing. Strong job growth, the easy availability of credit and profit lead speculation contributed to price appreciation in the local housing market. In FY 2008 and FY 2009, overall residential equalization declined 0.33 percent and 3.38 percent, respectively, as the inventory of homes for sale grew and home prices fell in the County as they did throughout the Northern Virginia area. In FY 2009, the majority of residential properties in the County will receive a reduction in value; however, a few neighborhoods maintained value or rose modestly. It should be noted that the County's median assessment to sales ratio is in the low 90 percent range, well within professional standards that assessments should be between 90 percent to 110 percent of the sales prices experienced in a neighborhood.

Overall, single family property values declined 3.12 percent FY 2009. The value of single family homes has the most impact on the total residential base because they represent over 71 percent of the total. The value of condominium properties fell 4.54 percent in FY 2009 due in part to an overabundance of new condos in the area. The value of townhouse properties in FY 2009 fell 4.96 percent after rising slightly in FY 2008. Changes in residential equalization by housing type since FY 2004 are shown in the following table. It should be noted that changes represented in this chart are for the category as a whole. Individual neighborhoods and properties may have increased or decreased by different percentages based on neighborhood selling prices.

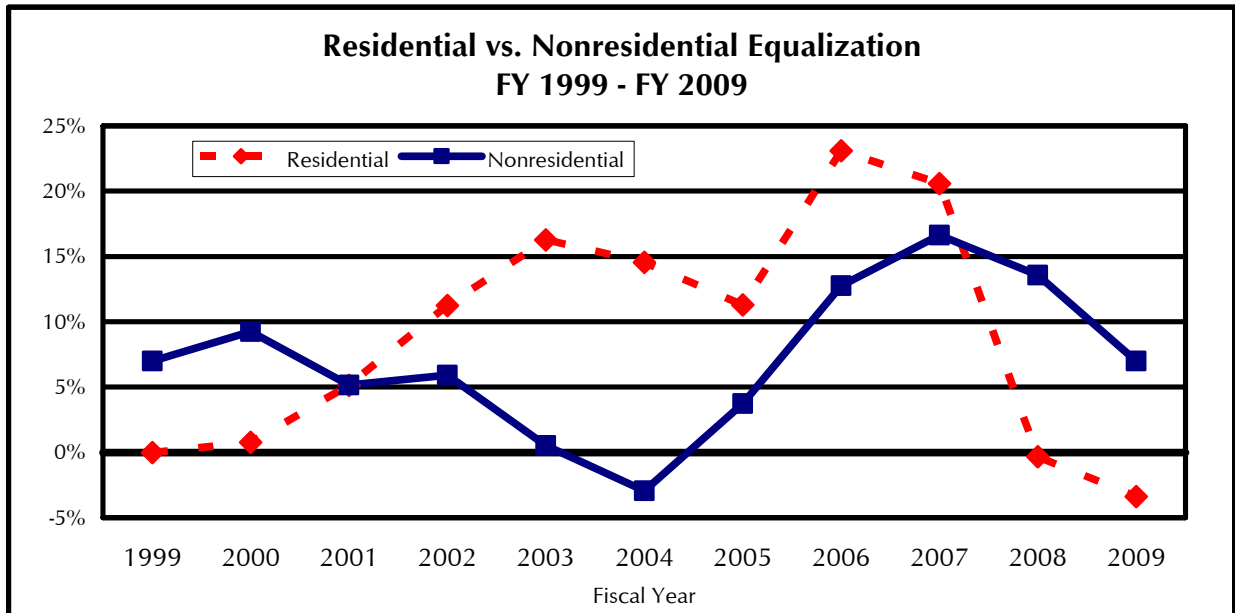
Residential Equalization Changes

| Housing Type/ (Percent of Base) | FY 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Single Family (71.2%) | 14.15% | 11.20% | 22.21% | 20.37% | -0.43% | -3.12% |
| Townhouse/Duplex (19.7%) | 17.00% | 12.99% | 26.08% | 22.69% | 0.64% | -4.96% |
| Condominiums (8.3%) | 20.09% | 16.24% | 33.49% | 25.97% | -2.23% | -4.54% |
| Vacant Land (0.6%) | 23.23% | 15.19% | 26.32% | 25.44% | 3.86% | 7.66% |
| Other (0.2%) ¹ | 2.58% | 4.89% | 5.30% | 9.67% | 2.97% | 6.46% |
| Total Residential Equalization (100%) | 14.55% | 11.29% | 23.09% | 20.57% | -0.33% | -3.38% |

¹ Includes, for example, affordable dwelling units, recreational use properties, and agricultural and forestal land use properties.

As a result of the decline in residential equalization, the mean assessed value of all residential property in the County is \$524,076. This is a decrease of \$18,333 from the FY 2008 value of \$542,409. At the current Real Estate tax rate of \$0.89 per \$100 of assessed value, the typical residential annual tax bill will decrease, on average, \$163.16 in FY 2009 to \$4,664.28.

General Fund Revenue Overview



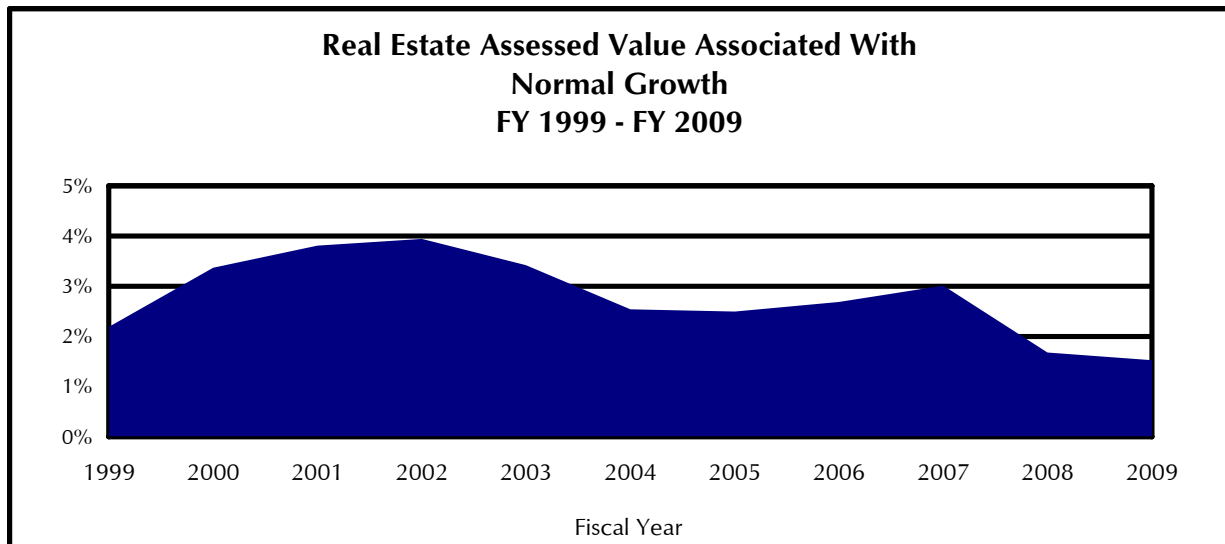
Nonresidential equalization rose at a reduced pace of 7.00 percent in FY 2009, down from 13.57 percent in FY 2008. Office Elevator properties (mid- and high-rises), which comprise 39.2 percent of the total nonresidential tax base increased 5.68 percent. This compares to an increase of 15.93 percent in FY 2008. The deceleration reflects the rise in office vacancy rates over the year. The County's direct office vacancy rate as of mid-year 2007 was 8.5 percent up from 7.7 percent at the end of 2006 according to the Fairfax County Economic Development Authority. Including sublet space, the mid-year 2007 office vacancy rate was 10.2 percent, a full percentage point higher than year-end 2006. Hotel property values were the only category to rise at a higher rate in FY 2009 than in FY 2008, accelerating from 9.58 percent in FY 2008 to 11.28 percent in FY 2009. While the Retail category increased a moderate 7.76 percent in FY 2009, the value of Regional Malls increased a tepid 1.86 percent. Nonresidential equalization changes by category since FY 2004 are presented in the following table.

Nonresidential Equalization Changes

| Category (Percent of Base) | FY 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | 2009 |
|---|---------------|--------------|---------------|---------------|---------------|--------------|
| Apartments (17.4%) | 3.86% | 1.86% | 11.21% | 11.65% | 22.59% | 6.41% |
| Office Condominiums (3.8%) | 15.63% | 13.59% | 18.01% | 1.96% | 13.76% | 4.78% |
| Industrial (6.4%) | -1.29% | 5.26% | 8.89% | 12.61% | 14.34% | 14.08% |
| Retail (11.4%) | 2.91% | 7.91% | 10.99% | 18.56% | 7.56% | 7.76% |
| Regional Malls (3.2%) | 6.95% | 3.00% | 4.06% | 2.24% | 12.90% | 1.86% |
| Office Elevator (39.2%) | -10.73% | 3.27% | 18.81% | 24.16% | 15.93% | 5.68% |
| Office - Low Rise (4.4%) | -6.27% | 5.42% | 17.56% | 23.94% | 10.18% | 9.16% |
| Vacant Land (5.0%) | -6.55% | 7.15% | 10.07% | 21.88% | 14.99% | 7.67% |
| Hotels (3.9%) | -6.23% | 4.48% | 15.34% | 25.54% | 9.58% | 11.28% |
| Other (5.3%) | 6.00% | 5.15% | 8.52% | 12.19% | 10.05% | 7.63% |
| Nonresidential Equalization (100%) | -2.94% | 3.74% | 12.74% | 16.64% | 13.57% | 7.00% |

General Fund Revenue Overview

Normal Growth of \$3,502,582,060 or 1.53 percent, over the FY 2008 assessment book value results from new construction, new subdivisions, and rezonings. This level of growth is similar to the 1.68 percent experienced in FY 2008 but lower than that experienced the last 13 years and is a result of the low level of new residential construction due to the softening housing market. In FY 2009, the residential property base experienced a 0.77 percent increase due to new construction; while nonresidential properties rose 4.11 percent as a result of new construction. The rate of new nonresidential construction growth is the highest in four years. For the 10 years prior to FY 1998, the value of property added to the tax base due to new residential and nonresidential construction ranged from 1.93 percent to 3.94 percent (see the graph below).



In addition to the final equalization and normal growth adjustments in the Main Assessment Book, the following projected adjustments were made to the FY 2009 Real Estate Tax revenue estimate:

Additional Assessments expected to be included in the new Real Estate base are prorated assessments under the Norfolk Plan of \$648.9 million and additional supplemental assessments of \$100.0 million. The Norfolk Plan assessments are supplemental assessments, which are made during the year for new construction that is completed subsequent to finalizing the original assessment book. Supplemental assessments may also result due to changes in ownership or tax exempt status. The total value of the supplemental assessments will be closely monitored based on new construction and building permit activity.

Exonerations, Certificates and Tax Abatements are anticipated to reduce the Real Estate assessment base by \$1,275.5 million in FY 2009, a slight increase of \$0.3 million over FY 2008. Each \$100.0 million change in the level of exonerations, certificates and tax abatements is equivalent to a change of \$0.9 million in tax levy.

Tax Relief for the Elderly and Disabled is projected to reduce the Real Estate assessment base in FY 2009 by \$3,210.8 million. The reduction in revenue due to the Tax Relief program is approximately \$28.6 million at the 0.89/\$100 tax rate. In FY 2009, the income limits of the Tax Relief program provide 100 percent exemption for elderly and disabled taxpayers with incomes up to \$52,000; 50 percent exemption for eligible applicants with income between \$52,001 and \$62,000; and 25 percent exemption if income is between \$62,001 and \$72,000. The allowable asset limit in FY 2008 is \$340,000 for all ranges of tax relief. The Board of Supervisors expanded the Real Estate Tax Relief Program for the Elderly and Disabled in each year from FY 2001 through FY 2006. In addition, since FY 2005, tax relief benefits are prorated based on the portion of the year an applicant is 65 or becomes disabled. The table below shows income and asset thresholds for the Tax Relief Program for the Elderly and Disabled since FY 2000.

General Fund Revenue Overview

| Real Estate Tax Relief for the Elderly and Disabled | | | |
|--|---------------------------|--------------------|-----------------------|
| | Income Limit | Asset Limit | Percent Relief |
| FY 2000 | Up to \$30,000 | \$150,000 | 100% |
| | Over \$30,000 to \$35,000 | | 50% |
| | Over \$35,000 to \$40,000 | | 25% |
| FY 2001 | Up to \$35,000 | \$150,000 | 100% |
| | Over \$35,000 to \$40,000 | | 50% |
| | Over \$40,000 to \$46,000 | | 25% |
| FY 2002 | Up to \$40,000 | \$150,000 | 100% |
| | Over \$40,000 to \$46,000 | | 50% |
| | Over \$46,000 to \$52,000 | | 25% |
| FY 2003 | Up to \$40,000 | \$160,000 | 100% |
| | Over \$40,000 to \$46,000 | | 50% |
| | Over \$46,000 to \$52,000 | | 25% |
| FY 2004 | Up to \$40,000 | \$190,000 | 100% |
| | Over \$40,000 to \$46,000 | | 50% |
| | Over \$46,000 to \$52,000 | | 25% |
| FY 2005 | Up to \$40,000 | \$240,000 | 100% |
| | Over \$40,000 to \$46,000 | | 50% |
| | Over \$46,000 to \$52,000 | | 25% |
| FY 2006 through FY 2009 | Up to \$52,000 | \$340,000 | 100% |
| | Over \$52,000 to \$62,000 | | 50% |
| | Over \$62,000 to \$72,000 | | 25% |

The **FY 2008 local assessment base** of \$225,932,374,832 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of \$2,010,798,136 is calculated using a tax rate of \$0.89 per \$100 of assessed value. Based on an expected local collection rate of 99.61 percent, revenue from local assessments is estimated to be \$2,002,956,023. In FY 2009, every 0.01 percentage point change in the collection rate on the locally assessed Real Estate Tax levy yields a revenue change of \$0.2 million, while every penny on the tax rate yields \$22.8 million in revenue.

Added to the local assessment base is an estimated \$1,044,360,753 in assessed value for Public Service Corporations (PSC) property. Using a rate of \$0.89 per \$100 of assessed value, the tax levy on PSC property is \$9,294,811. The collection rate on PSC property is expected to be 100.0 percent.

The total assessment base, including Public Service Corporations, is \$226,976,735,585 with a total tax levy of \$2,020,092,947 at the \$0.89 per \$100 assessed value tax rate. Estimated FY 2009 revenue from the Real Estate Tax, including receipts from Public Service Corporations, totals \$2,002,956,023 at the \$0.89 per \$100 assessed value rate. Of this amount, the value of one cent on the Real Estate Tax rate, \$22,800,000, has been directed to Fund 318, Stormwater Management Program, and \$22,800,000 has been directed to Fund 319, The Penny for Affordable Housing Fund. Total General Fund revenue from the Real Estate Tax is \$1,966,650,834 which reflects an overall collection rate of 99.61 percent. The total collection rates experienced in this category since FY 1994 are shown in the following table:

General Fund Revenue Overview

Real Estate Tax Collection Rates

| Fiscal Year | Collection Rate | Fiscal Year | Collection Rate |
|-------------|-----------------|-------------------------------|-----------------|
| 1994 | 99.15% | 2002 | 99.65% |
| 1995 | 99.32% | 2003 | 99.67% |
| 1996 | 99.47% | 2004 | 99.61% |
| 1997 | 99.56% | 2005 | 99.62% |
| 1998 | 99.54% | 2006 | 99.62% |
| 1999 | 99.50% | 2007 | 99.64% |
| 2000 | 99.63% | 2008 (estimated) | 99.61% |
| 2001 | 99.53% | 2009 (estimated) ¹ | 99.61% |

¹ In FY 2009, every 0.1 percentage point change in the collection rate yields a revenue change of \$2,010,798.

The Commercial/Industrial percentage of the County's FY 2009 Real Estate Tax base is 21.06 percent, a gain of 1.83 percentage points over the FY 2008 level and the second consecutive increase. Commercial/Industrial property values as a percentage of the Real Estate Tax base have increased as a result of new office construction, rising nonresidential values and declines in residential property values. The Commercial/Industrial percentage is based on Virginia land use codes and excludes multi-family rental apartments, which make up 4.1 percent of the County's Real Estate Tax base in FY 2009. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

Commercial/Industrial Percentages

| Fiscal Year | Percentage | Fiscal Year | Percentage |
|-------------|------------|-------------|------------|
| 1994 | 20.94% | 2002 | 24.84% |
| 1995 | 19.59% | 2003 | 21.97% |
| 1996 | 19.04% | 2004 | 19.14% |
| 1997 | 19.56% | 2005 | 18.20% |
| 1998 | 20.47% | 2006 | 17.36% |
| 1999 | 21.84% | 2007 | 17.22% |
| 2000 | 24.32% | 2008 | 19.23% |
| 2001 | 25.37% | 2009 | 21.06% |

General Fund Revenue Overview

PERSONAL PROPERTY TAX-CURRENT

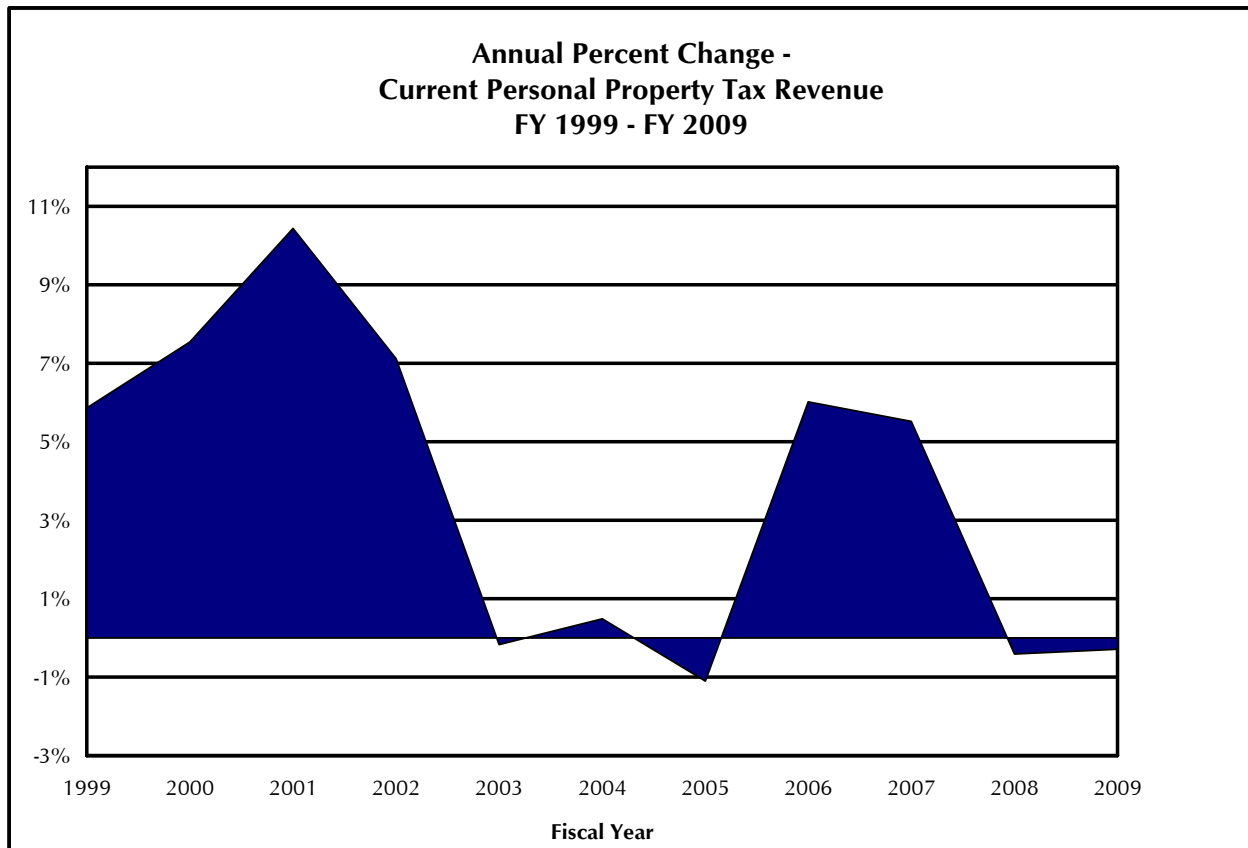
| | FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|----------------------------|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| Paid Locally | \$297,001,245 | \$289,951,009 | \$294,906,956 | \$293,440,265 | (\$1,466,691) | -0.50% |
| Reimbursed by State | 211,313,944 | 211,313,944 | 211,313,944 | 211,313,944 | 0 | 0.00% |
| Total | \$508,315,189 | \$501,264,953 | \$506,220,900 | \$504,754,209 | (\$1,466,691) | -0.29% |

The FY 2009 Advertised Budget Plan estimate for Personal Property Tax revenue of \$504,754,209 represents a decrease of \$1,466,691, or 0.3 percent, from the *FY 2008 Revised Budget Plan* estimate. This decrease is primarily the result of a projected decline in the number of vehicle purchases by County residents partially offset by an increase in business personal property revenue.

The vehicle portion of the Personal Property Tax is comprised of two parts, that which is paid by citizens locally and that which is reimbursed by the Commonwealth of Virginia to the County as a result of the Personal Property Tax Relief Act (PPTRA) of 1998. The PPTRA reduces the Personal Property Tax paid on the first \$20,000 of the value for vehicles owned by individuals. In FY 1999, the first year of implementation, taxpayers were billed for the entire amount of tax levy and received a refund of 12.5 percent of the tax on the first \$20,000 of the value of their personal vehicle from the Commonwealth of Virginia. Vehicles valued less than \$1,000 were refunded 100 percent. From FY 2000 to FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 27.5 percent, 47.5 percent, and 70 percent, respectively with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. However, due to the State's lower than anticipated General Fund revenue growth, the reimbursement rate remained at 70 percent in FY 2003 and held this rate through FY 2006. The 2004 General Assembly approved legislation that capped statewide Personal Property Tax reimbursements at \$950 million in FY 2007 and beyond. Fairfax County's allocation has been set at \$211.3 million based on the County's share of statewide tax year 2005 collections. Each year County staff must determine the reimbursement percentage based on the County's fixed reimbursement of and an estimate of the number and value of vehicles that will be eligible for tax relief. As the number and value of vehicles in the County vary, the percentage attributed to the state will vary. Based on a County staff analysis, the effective state reimbursement percentage was 66.67 percent and 67.00 percent in FY 2007 and FY 2008, respectively and will be set at 68.50 percent in FY 2009. The reimbursement percent has increased in FY 2009 due to fewer new vehicle purchases which has reduced the projected total value of vehicles in the County's tax base.

The Personal Property Tax consists of two major components: vehicles and business personal property. Both components are sensitive to changes in the national and local economies. The vehicle component represents about 74 percent of the Personal Property Tax base in FY 2009. Annual percentage changes in total Personal Property Tax revenues are shown in the following graph.

General Fund Revenue Overview



Total Personal Property Tax revenues experienced average annual growth of 5.0 percent from FY 1999 to FY 2004. In FY 2004, Personal Property Taxes increased a modest 0.5 percent, which was due to the stalled economy coupled with an enhanced computer depreciation schedule that reduced business levy. In FY 2005, Personal Property Tax revenue fell 1.1 percent from the FY 2004 level as a result of faster depreciation of vehicles and a decrease in the business levy due to a reduced equipment purchases. FY 2006 Personal Property recovered and receipts grew 6.0 percent. Average vehicle levy rose a robust 8.4 percent due to strong new car purchases in 2005. FY 2007 Personal Property receipts increased 5.5 percent because of a higher than projected collection rate due in part to the change in the method of receiving the State's share of the tax. FY 2007 was the first year that the State's share of the Personal Property Tax was capped at \$211.3 million. One hundred percent of these funds are received in scheduled installments and reimbursement is no longer linked to the payment by the individual taxpayer. Prior to the cap, the State's share was only reimbursed to the County after the bill had been paid by the taxpayer.

During the fall 2007 revenue review, the FY 2008 estimate for Personal Property Tax receipts was increased \$3,918,698 primarily due an increase in the projected collection rate based on FY 2007 experience partially offset by a drop in the average vehicle levy. The projected net collection rate was raised to 1.5 percentage points 98.9 percent during the fall review partly based on a change to the method of receiving the State's share of the tax. However, purchases of new vehicles fell during 2007 and the projected average levy of a vehicle is expected to fall 1.4 percent in FY 2008. Overall, Personal Property Tax receipts are expected to decrease 0.4 percent in FY 2008.

Personal Property Tax revenue is projected to drop in FY 2009, as well. The vehicle component, which comprises over 74 percent of total Personal Property levy, is the cause of this decrease. Vehicle volume is forecast to drop 1.2 percent in FY 2009. Current economic conditions are impacting purchases. The Virginia Automobile Dealers Association reported that new model vehicle registrations in Fairfax County fell 8.8 percent in 2007. Consumers are less able to finance vehicles with home equity lines of credit or mortgage refinancing due to the housing downturn. Because fewer new vehicles are being purchased and

General Fund Revenue Overview

existing vehicles in the County's tax base have depreciated, the average vehicle levy is expected to increase just 0.5 percent based on an analysis of vehicles in the County valued with information from the National Automobile Dealers' Association (NADA). Incorporating changes in volume and average vehicle levy, the overall vehicle component of the Personal Property Tax base is expected to fall 0.9 percent in FY 2009. Changes in vehicle volume and levy since FY 2000 are shown in the following table.

Personal Property Vehicles

| Fiscal Year | Growth in Vehicle Volume | Average Vehicle Levy | Growth in Average Levy |
|----------------|--------------------------|----------------------|------------------------|
| FY 2000 | 4.2% | \$336 | 4.9% |
| FY 2001 | 4.5% | \$359 | 6.9% |
| FY 2002 | 2.3% | \$369 | 2.8% |
| FY 2003 | 3.0% | \$372 | 0.8% |
| FY 2004 | -0.7% | \$389 | 4.6% |
| FY 2005 | 1.4% | \$379 | -2.6% |
| FY 2006 | -0.9% | \$411 | 8.4% |
| FY 2007 | -0.6% | \$431 | 4.9% |
| FY 2008 (est.) | 0.7% | \$424 | -1.6% |
| FY 2009 (est.) | -1.2% | \$426 | 0.5% |

Business Personal Property, which is partially offsetting the vehicle component's decline, is primarily comprised of assessments on furniture, fixtures and computer equipment. Due to continued but slowing economic growth in the County, business levy is expected to increase a modest 1.3 percent in FY 2009.

In accordance with assessment principles and the Code of Virginia, which require that property is taxed at fair market value, the Department of Tax Administration (DTA) annually reviews the depreciation rate schedule for computer hardware due to the speed with which computer values change. To reflect market trends, the computer depreciation schedule was adjusted in each year from FY 1999 to FY 2001, in FY 2003, and again in FY 2004. Based on current trends, the computer depreciation schedule was not adjusted in FY 2005 through FY 2008 and will not be adjusted in FY 2009. Previous and current computer depreciation schedules are shown in the following table. The percentages from the depreciation schedule are applied to the original purchase price of the computer equipment to determine its fair market value. Personal Property Taxes are then levied on this value. Fairfax County's FY 2009 computer depreciation schedule reduces the value upon which the tax is levied more rapidly than any other Northern Virginia locality.

Computer Depreciation Schedules

FY 1998 - FY 2009

Percent of Original Purchase Price Taxed

| Year of Acquisition | FY 2001 and FY 2002 | | | | | FY 2004 through FY 2009 | |
|---------------------|---------------------|---------|---------|---------|---------|-------------------------|---------|
| | FY 1998 | FY 1999 | FY 2000 | FY 2002 | FY 2003 | FY 2004 | FY 2009 |
| 1 | 80% | 65% | 60% | 60% | 55% | 50% | 50% |
| 2 | 55% | 45% | 40% | 40% | 35% | 35% | 35% |
| 3 | 35% | 30% | 30% | 25% | 20% | 20% | 20% |
| 4 | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 5 or more | 10% | 2% | 2% | 2% | 2% | 2% | 2% |

Personal Property Tax revenue estimates are based on a tax rate of \$4.57 per \$100 of valuation for vehicles and business property, and a recommended rate of \$0.89 per \$100 of valuation for mobile homes and non-vehicle Public Service Corporations properties. The following table details the estimated assessed value and associated levy for components of the Personal Property Tax.

General Fund Revenue Overview

FY 2009 Estimated Personal Property Assessments and Tax Levy

| Category | FY 2009 Assessed Value | Tax Rate (per \$100) | FY 2009 Tax Levy | Percent of Total Levy |
|------------------------------------|-------------------------|----------------------|----------------------|-----------------------|
| Vehicles | | | | |
| Privately Owned | \$9,018,510,594 | \$4.57 | \$332,754,722 | 65.2% |
| Business Owned | 488,591,465 | 4.57 | 18,066,591 | 3.5% |
| Leased | 831,988,435 | 4.57 | 27,722,238 | 5.4% |
| Subtotal | \$10,339,090,494 | | \$378,543,551 | 74.2% |
| Business Personal Property | | | | |
| Furniture and Fixtures | \$1,601,260,919 | \$4.57 | \$73,121,653 | 14.3% |
| Computer Equipment | 645,703,845 | 4.57 | 29,508,303 | 5.8% |
| Machinery and Tools | 78,563,138 | 4.57 | 3,590,335 | 0.7% |
| Research and Development | 7,327,387 | 4.57 | 334,862 | 0.1% |
| Subtotal | \$2,332,855,289 | | \$106,555,153 | 20.9% |
| Public Service Corporations | | | | |
| Equalized | \$2,379,314,097 | \$0.89 | \$21,175,895 | 4.1% |
| Vehicles | 10,900,679 | 4.57 | 498,161 | 0.1% |
| Subtotal | \$2,390,214,776 | | \$21,674,056 | 4.2% |
| Other | | | | |
| Mobile Homes | \$23,503,313 | \$0.89 | \$202,272 | 0.0% |
| Other (Trailers, Misc.) | 13,563,421 | 4.57 | 478,260 | 0.1% |
| Subtotal | \$37,066,734 | | \$680,532 | 0.1% |
| Penalty for Late Filing | | | \$2,838,596 | 0.6% |
| TOTAL | \$15,099,227,293 | | \$510,291,888 | 100.0% |

FY 2009 Personal Property Tax assessments including Public Service Corporations are \$15,099,227,293 with a total tax levy of \$510,291,888. Personal Property Tax revenue collections are projected to be \$504,754,209 reflecting an overall collection rate of 98.91 percent. Total collection rates experienced in this category since FY 1994 are shown in the following table:

Total Personal Property Tax Collection Rates

| Fiscal Year | Collection Rate | Fiscal Year | Collection Rate |
|-------------|-----------------|-------------------------------------|-----------------|
| 1994 | 95.6% | 2002 | 96.3% |
| 1995 | 96.8% | 2003 | 96.8% |
| 1996 | 97.2% | 2004 | 96.9% |
| 1997 | 97.3% | 2005 | 97.9% |
| 1998 | 97.3% | 2006 | 98.1% |
| 1999 | 97.3% | 2007 | 98.3% |
| 2000 | 97.3% | 2008 (estimated) | 98.0% |
| 2001 | 97.1% | 2009 (estimated)¹ | 98.0% |

¹ Each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately \$0.5 million, and each penny on the tax rate yields a revenue change of \$1.1 million.

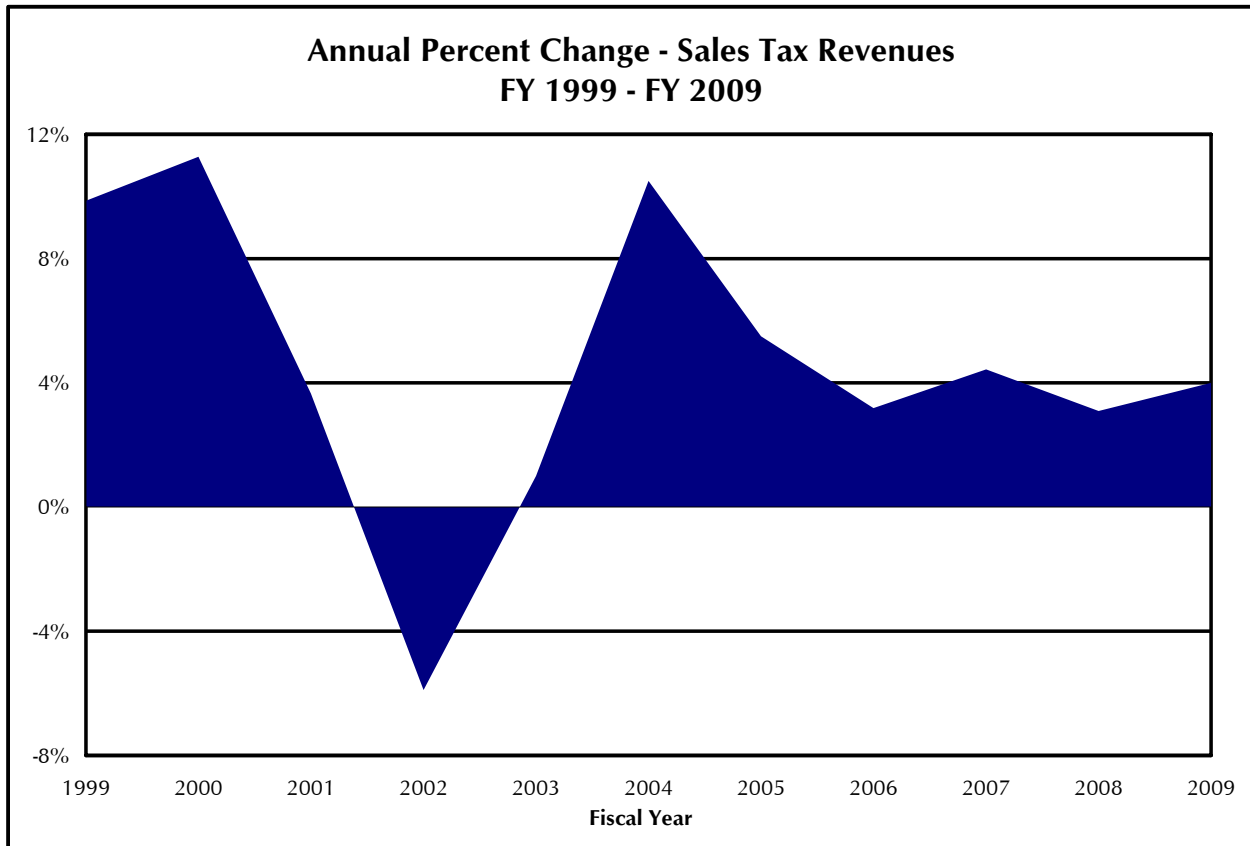
General Fund Revenue Overview

LOCAL SALES TAX

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$159,224,006 | \$164,139,098 | \$164,139,098 | \$170,704,662 | \$6,565,564 | 4.00% |

The FY 2009 Advertised Budget Plan estimate for Sales Tax receipts of \$170,704,662 represents an increase of \$6,565,564, or 4.0 percent over the FY 2008 Revised Budget Plan. As the chart below illustrates, from 2005 through FY 2007, Sales Tax Receipts experienced moderate growth, increasing at an average annual rate of 4.4 percent. Growth in Sales Tax receipts is expected to slow in FY 2008 to 3.0 percent growth. Sales Tax receipts has been impacted by declines in purchases of new furniture and fixtures which usually coincide with home purchases, a lack of spending financed by home equity lines of credit, and a pullback of spending as consumers feel less wealthy due to declines in homeowner equity.

During the first six months of FY 2008, Sales Tax collections have increased at a rate of 3.5 percent. This rate is expected to slow due to reports of lackluster retail sales during the holidays. Sales Tax collections from purchases made in November 2007 were up just 1.2 percent over November 2006 and tax receipts for December will not be received by the County until late February. Sales Tax receipts will be reviewed during the FY 2008 Third Quarter Review to determine if an adjustment to the current estimate is necessary. A national economic stimulus plan that would pay rebates of up to \$1,200 per couple may impact FY 2009 Sales Tax receipts. According to a study by the National Bureau of Economic Research, two-third of the rebates that were paid out under a similar plan in 2001 were spent within six months. In FY 2009, Sales Tax receipts are projected to increase 4.0 percent over FY 2008.



General Fund Revenue Overview

RECORDATION/DEED OF CONVEYANCE TAXES

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$41,658,070 | \$33,304,953 | \$33,304,953 | \$33,304,953 | \$0 | 0.00% |

The FY 2009 Advertised Budget Plan estimate of \$33,304,953 for Recordation and Deed of Conveyance Taxes represents no change from the *FY 2008 Revised Budget Plan*. The FY 2009 estimate is comprised of \$26,569,818 in Recordation Tax revenues and \$6,735,135 in Deed of Conveyance Tax revenues. Recordation and Deed of Conveyance Taxes are levied in association with the sale or transfer of real property located in the County. Recordation Taxes are also levied when mortgages on property located in the County are refinanced, making Recordation Tax revenues more sensitive to interest rate fluctuations than Deed of Conveyance Taxes. Home values and interest rate projections are used in an econometric model that assists in developing estimates for these categories.

Between FY 2000 and FY 2005, receipts from Recordation and Deed of Conveyance Taxes increased considerably due to strong home sales and rising prices. Increased mortgage refinancing due to low mortgage rates also enhanced Recordation collections. From FY 2000 through FY 2005, revenues from Recordation and Deed of Conveyance Taxes increased at average annual rates of 33.4 percent and 18.3 percent, respectively. In FY 2006 as the number of home sales declined and prices stabilized, these categories began to moderate and rose a combined 5.6 percent. Weakness in these categories due to the County's softening real estate market that began in the second half of FY 2006 continued through FY 2007. Revenue for Recordation and Deed of Conveyance Taxes decreased a combined 18.9 percent in FY 2007 from the FY 2006 level.

The FY 2008 estimate for Deed of Conveyance and Recordation which represents a decrease of 20.1 percent from the FY 2007 level was not revised during the fall 2007 review of revenue because collections were down 18.2 percent through November. Since that time, collections have been lower than anticipated and through January 2008, having fallen 23.9 percent compared to the first seven months FY 2007. If this trend continues, receipts could be down \$1.6 million at year-end. The FY 2009 estimate for Recordation and Deed of Conveyance is held at the FY 2008 level based on projections of a continued decline in prices offset by stabilizing home sales and an up-tick in refinancing activity. Level revenue is consistent with the Commonwealth's projection of statewide recordation taxes in FY 2009.

A federal proposal to increase the limit on loans eligible for purchase by Freddie Mac and Fannie Mae may increase mortgage refinancings in the Washington and other high housing cost areas. Currently, loans above \$417,000 are considered jumbo loans and borrowers must pay an interest rate premium on these loans. If the loan limit is raised to \$729,750 as proposed, refinancing the loan may be advantageous to many creditworthy borrowers.

CONSUMER UTILITY TAXES - GAS AND ELECTRIC

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$45,367,938 | \$45,936,936 | \$45,936,936 | \$46,600,265 | \$663,329 | 1.44% |

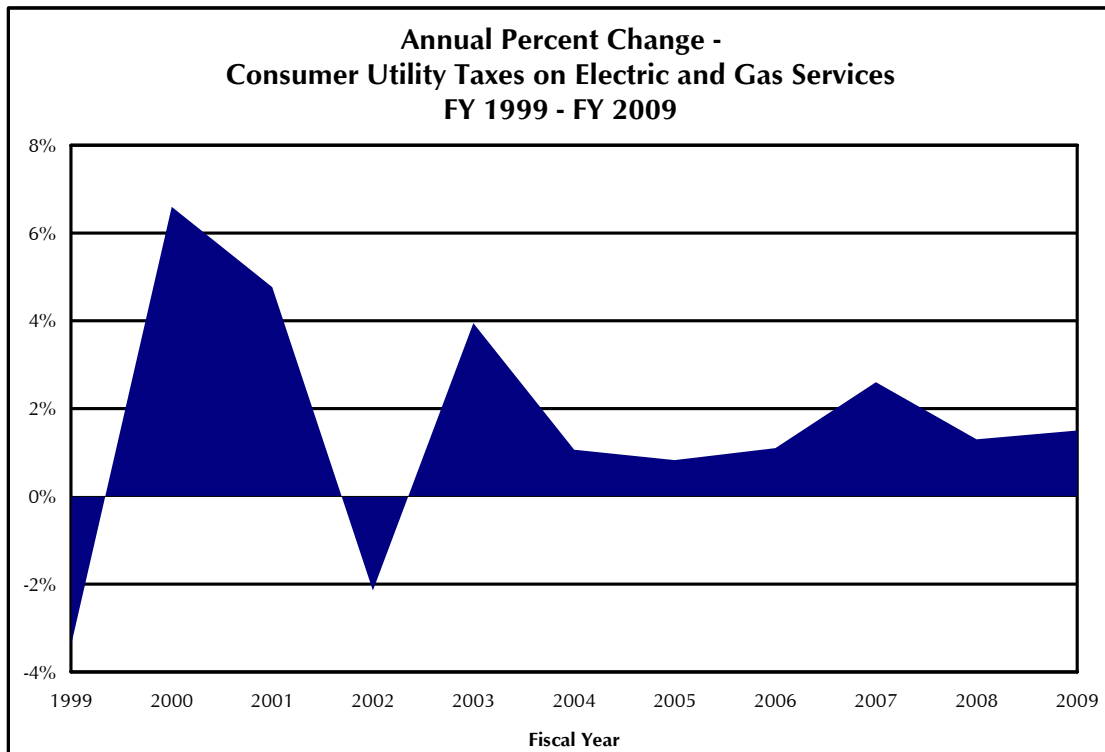
The FY 2009 Advertised Budget Plan estimate for Consumer Utility Taxes on gas and electric services of \$46,600,265 represents an increase of \$663,329, or 1.4 percent, over the *FY 2008 Revised Budget Plan*. The FY 2009 estimate is comprised of \$37,304,843 in taxes on electric service and \$9,295,422 in taxes on gas service. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity and gas services. Tax rates by customer class are shown in the table below.

General Fund Revenue Overview

CONSUMER UTILITY TAXES ON ELECTRICITY AND NATURAL GAS

| ELECTRICITY | | NATURAL GAS | |
|----------------------------------|----------------------------------|-------------------------------|----------------------------------|
| Electric Power Customer Class | Monthly Tax FY 2001 - FY 2009 | Natural Gas Customer Class | Monthly Tax FY 2001 - FY 2009 |
| Residential | \$0.00605 per kWh | Residential | \$0.05259 per CCF |
| Minimum | +\$0.56 per bill | Minimum | +\$0.56 per bill |
| Maximum | \$4.00 per bill | Maximum | \$4.00 per bill |
| Master Metered | | Master Metered | |
| Apartments | \$0.00323 per kWh | Apartments | \$0.01192 per CCF |
| Minimum | +\$0.56 / dwelling unit | Minimum | +\$0.56 / dwelling unit |
| Maximum | \$4.00 / dwelling unit | Maximum | \$4.00 / dwelling unit |
| Commercial | \$0.00594 per kWh | Nonresidential | \$0.04794 per CCF |
| Minimum | + \$1.15 per bill | Minimum | + \$0.845 per bill |
| Maximum | \$1,000 per bill | Maximum | \$300 per bill |
| Industrial | \$0.00707 per kWh | Nonresidential | |
| Minimum | +\$1.15 per bill | Interruptible | \$0.00563 per CCF |
| Maximum | \$1,000 per bill | Minimum | +\$4.50 per meter |
| | | Maximum | \$300 per meter |

Revenue from Consumer Utility Taxes on gas and electric services from FY 1999 to FY 2003 was unstable, ranging from down 3.4 percent to up 6.6 percent. Since FY 2003, annual growth in Consumer Utility Tax revenue has averaged 1.4 percent. The *FY 2008 Revised Budget Plan* reflects an increase of 1.3 percent over FY 2007 receipts based on current collection trends. FY 2009 is projected to rise at a rate of 1.4 percent, the average rate experienced over the last several years.



General Fund Revenue Overview

COMMUNICATIONS SALES AND USE TAX

| | FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|------------------------------|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| Telephone Utility Tax | \$20,454,258 | \$0 | \$0 | \$0 | \$0 | |
| Mobile Telephone Tax | 7,348,570 | 0 | 0 | 0 | 0 | |
| Communications Tax | 20,847,380 | 53,949,026 | 56,872,048 | 56,872,048 | 0 | |
| Total | \$48,650,208 | \$53,949,026 | \$56,872,048 | \$56,872,048 | \$0 | 0.00% |

The FY 2009 Advertised Budget Plan estimate for the Communications Sales and Use Tax is \$56,872,048 and represents no change from the *FY 2008 Revised Budget Plan* estimate. This statewide tax was first implemented in January 2007 after the 2006 Virginia General Assembly session approved legislation that changed the way in which taxes are levied on communications services. Based on this legislation, local taxes on land line and wireless telephone services were replaced with a 5 percent Statewide Communication Sales and Use Tax. In addition to the communications services previously taxed, the 5 percent Communication Sales and Use Tax applies to satellite television and radio services, internet calling and long-distance telephone charges. As part of this legislation, local E-911 fees were repealed and replaced with a statewide \$0.75 per line fee. These rates were meant to provide revenue neutrality with FY 2006 receipts. All communications taxes are remitted to the State for distribution to localities based on the locality's share of total statewide FY 2006 collections of these taxes. Based on analysis by the Virginia Auditor of Public Accounts, Fairfax County's share has been set at 18.93 percent. Receipts during FY 2007 were lower than anticipated and resulted in a year-end shortfall of \$5.9 million. However, in the fall of 2007, the Virginia Department of Taxation learned that errors in reporting the tax by two large communications providers had resulted in an under-collection of the statewide tax during FY 2007 and part of FY 2008. These providers remitted back taxes have corrected the errors going forward. As a result, the FY 2008 estimate was increased \$2.9 million during the fall 2007 revenue review.

Revenue neutrality with FY 2006 receipts for the Fairfax County General Fund requires \$4.7 million monthly. This amount has been met or exceeded in the last four monthly distributions from the State after adjustment for back taxes. The FY 2009 estimate has been held at the FY 2008 level until more experience regarding collection trends in this category are known.

TRANSIENT OCCUPANCY TAX

| | FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|--|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| | \$25,110,144 | \$20,912,038 | \$20,912,038 | \$21,957,640 | \$1,045,602 | 5.00% |

The FY 2009 Advertised Budget Plan estimate for Transient Occupancy Tax of \$21,957,640 reflects an increase of \$1,045,602, or 5.0 percent, over the *FY 2008 Revised Budget Plan* estimate. Transient Occupancy Taxes are charged as part of a hotel bill and remitted by the hotel to the County. Prior to FY 2005, the Transient Occupancy Tax rate was 2.0 percent, the maximum allowed by State law. Legislation enacted by the 2004 Virginia General Assembly permitted the Board of Supervisors to levy an additional 2 percent Transient Occupancy Tax beginning in FY 2005. A portion, 25 percent, of the additional 2.0 percent must be appropriated to a nonprofit convention and visitors' bureau located in the County. FY 2007 receipts of \$25.1 million reflect a change recommended by County auditors to account for receipts received through August 15th each year in the previous fiscal year since these collections represent taxes levied during the previous fiscal year. Therefore, FY 2007 receipts represent five quarterly payments from hotels. From FY 2008 forward, receipts will reflect four quarterly payments for the revised time period. In FY 2009, receipts are projected to grow 5.0 percent based on moderate increases in tourism, hotel occupancy and room rates.

General Fund Revenue Overview

CIGARETTE TAX

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$9,818,764 | \$10,381,450 | \$9,818,764 | \$9,818,764 | \$0 | 0.00% |

The FY 2009 Advertised Budget Plan estimate for Cigarette Tax revenue of \$9,818,764 reflects no change from the FY 2008 Revised Budget Plan estimate. Fairfax County and Arlington County are the only counties in Virginia authorized to levy a tax on cigarettes. The maximum rate authorized is the greater of 5.0 cents per pack or the rate levied by the Commonwealth. The County's rate was 5.0 cents per pack until September 2004 when the state tax on cigarettes was raised from 2.5 cents to 20 cents per pack and the County followed suit. Likewise, on July 1, 2005, the County raised the rate to 30 cents per pack in concert with the rise in the State rate. As a result of these increases, Cigarette Taxes rose from \$1.9 million in FY 2004 to \$10.4 million in FY 2006. Cigarette Tax revenue fell 5.4 percent in FY 2007 suggesting a drop in consumption due to health concerns or the purchase of cigarettes in surrounding counties that cannot levy a local cigarette tax. As a result of these collection trends, the estimate for Cigarette Taxes was reduced \$0.6 million during the fall 2007 revenue review to the level of actual FY 2007 receipts. Revenue is projected to remain at this level in FY 2009.

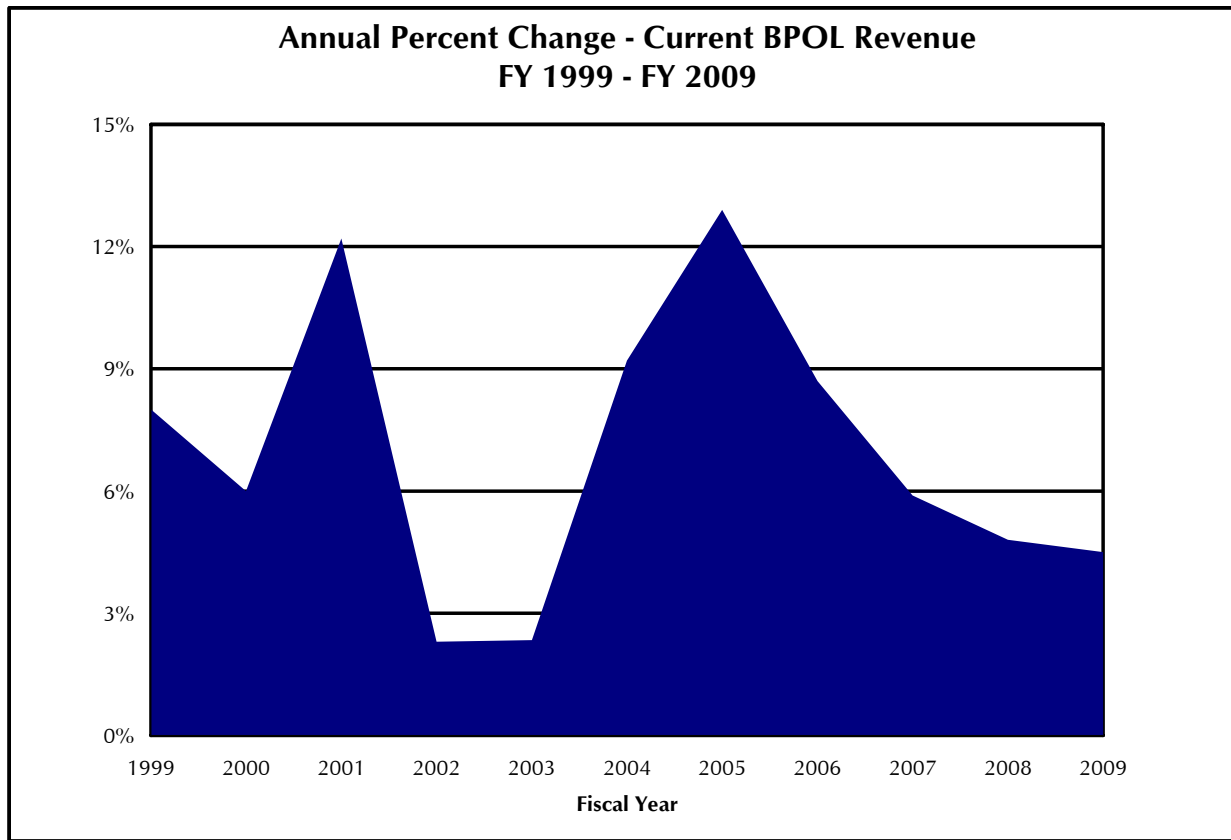
BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$132,541,948 | \$137,999,352 | \$138,903,962 | \$145,154,640 | \$6,250,678 | 4.50% |

The FY 2009 Advertised Budget Plan estimate for Business, Professional and Occupational License Taxes (BPOL) of \$145,154,640 reflects an increase of \$6.3 million, or 4.5 percent, over the FY 2008 Revised Budget Plan.

As shown in the chart below, BPOL receipts experienced healthy growth in FY 2004 through FY 2006, averaging 10.2 percent per year. This strong growth reflected increases in federal government procurement spending, as well as the robust housing market. In FY 2007, growth in BPOL receipts moderated to 5.9 percent. Revenue in the Consultant category, which represents over a quarter of total BPOL receipts, rose 11.0 percent in FY 2007 while the Retail category (20 percent of total BPOL receipts) rose a slight 1.5 percent over FY 2006. As would be expected, the cooling residential housing market took a toll on real estate related businesses. The combined Real Estate Broker and Money Lender category, which comprises 2.8 percent of BPOL receipts fell 17.0 percent while the Builder and Developer component (0.5 percent of total BPOL) registered a steep decline of 38.1 percent in FY 2007. During the FY 2007 revenue review, the FY 2008 estimate was raised \$0.9 million based on an econometric model using calendar year Sales Tax receipts as a predictor. The FY 2008 estimate represents 4.8 percent growth over the FY 2007 actual.

General Fund Revenue Overview



Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, little actual data is available at this time to enhance revenue projections. Most business categories are anticipated to experience growth in FY 2008 and FY 2009 but at lower rates than the last several years based on slower economic growth. Overall BPOL receipts are projected to increase 4.8 percent and 4.5 percent in FY 2008 and FY 2009, respectively.

PERMITS, FEES AND REGULATORY LICENSES

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$30,778,483 | \$33,530,341 | \$27,412,072 | \$27,737,101 | \$325,029 | 1.19% |

The FY 2009 Advertised Budget Plan estimate for Permits, Fees and Regulatory Licenses of \$27,737,101 reflects an increase of \$325,029 or 1.2 percent over the *FY 2008 Revised Budget Plan*. Over three quarters of the Permits, Fees and Regulatory Licenses category are revenues from Land Development Services (LDS) Fees for building permits, site plans and inspection services.

Twenty-three individual fee categories comprise Land Development Services (LDS) Fee revenue. Changes in LDS Fee revenue typically track closely to the current condition of the real estate market and construction industry, as well as the size and complexity of projects submitted to LDS for review. One of the most important indicators of workload, and accordingly revenue, is the quantity of building permits issued by LDS. During the first six months FY 2008, the number of new residential building permits issued is down over 25 percent from the prior year. In addition, nonresidential permits issuances fell nearly two thirds during the first half of FY 2008 to 45 permits from the 129 issued during the corresponding period of FY 2007.

As a result of the decrease in permitting activity and the declining residential real estate market, the FY 2009 revenue for LDS fees is forecasted to decline \$0.2 million from the *FY 2008 Revised Budget Plan* estimate.

General Fund Revenue Overview

As a result of the review of County fees and charges, the estimate for Fire Marshal fees, which are charged for acceptance testing of fire systems in new and existing buildings, as well as for inspections of building occupancy and review of evacuation plans, is recommended to be increased to \$120.00 per hour per inspector from the current rate of \$96.00 per hour per inspector as of July 1, 2008. This change, consistent with other local jurisdictions, is expected to generate additional revenue of \$512,027 in FY 2009.

During the fall 2007 revenue review, the FY 2008 estimate for Permits, Fee and Regulatory Licenses estimate was lowered \$6.1 million primarily due to a decrease of \$5.5 million to the estimate for LDS Fees based on current collections trends, as well as declining permitting activity in the County. In addition, estimates for Fire Marshal Fees and Zoning Fees were decreased \$0.6 million and \$0.2 million, respectively, based on current collection trends. Due to the impact of the declining residential housing market on these categories, staff will be closely monitoring these estimates and will make further adjustments at the *FY 2008 Third Quarter Review* if necessary.

FINES AND FORFEITURES

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$14,834,607 | \$14,321,557 | \$15,943,295 | \$17,275,488 | \$1,332,193 | 8.36% |

The FY 2009 Advertised Budget Plan estimate for Fines and Forfeitures of \$17,275,488 represents an increase of \$1,332,193, or 8.4 percent, over the *FY 2008 Revised Budget Plan* estimate. This increase is primarily the result of an additional \$1.0 million in anticipated receipts from General District Court Fines. The County's Audit Committee reviewed the practice of how County police write traffic tickets. The Committee found that a portion of the tickets had been written citing the Code of Virginia, when the ticket could have been written using the Fairfax County Code. When a ticket is written pursuant to the Fairfax County Code, the County receives the revenue from the fine; otherwise, the fine goes to the Commonwealth. The Board of Supervisors directed that it shall be the County's ticketing policy that whenever a particular citation is identical under both codes, that the citation be written pursuant to the Fairfax County Code resulting in the County receiving revenue from the fine. According to the Board Auditors, this change could result in an additional \$1.0 million to \$3.0 million annually. The lower estimate has been included in the FY 2009 budget until a trend in actual collections is determined.

In addition, all County fees and charges were reviewed in order to maximize revenue and increase cost recovery in FY 2009 while maintaining consistency with surrounding jurisdictions. As a result of this exercise, estimates for receipts from Parking Violations have been increased a total of \$155,000 in FY 2009. The increase in revenue is primarily due to the fine imposed for unauthorized parking in a handicap spot which is recommended to rise from the current \$250 to the state maximum allowed of \$500. In addition, fines for a few other parking violations will be increased modestly in accordance with the Code of Virginia.

During the fall 2007 revenue review, the FY 2008 estimate for Fines and Forfeitures was raised a net \$0.7 million primarily due to an increase of \$0.5 million to the estimate for administrative fees charged for collection of delinquent taxes based on current collections trends and the level attained in FY 2007.

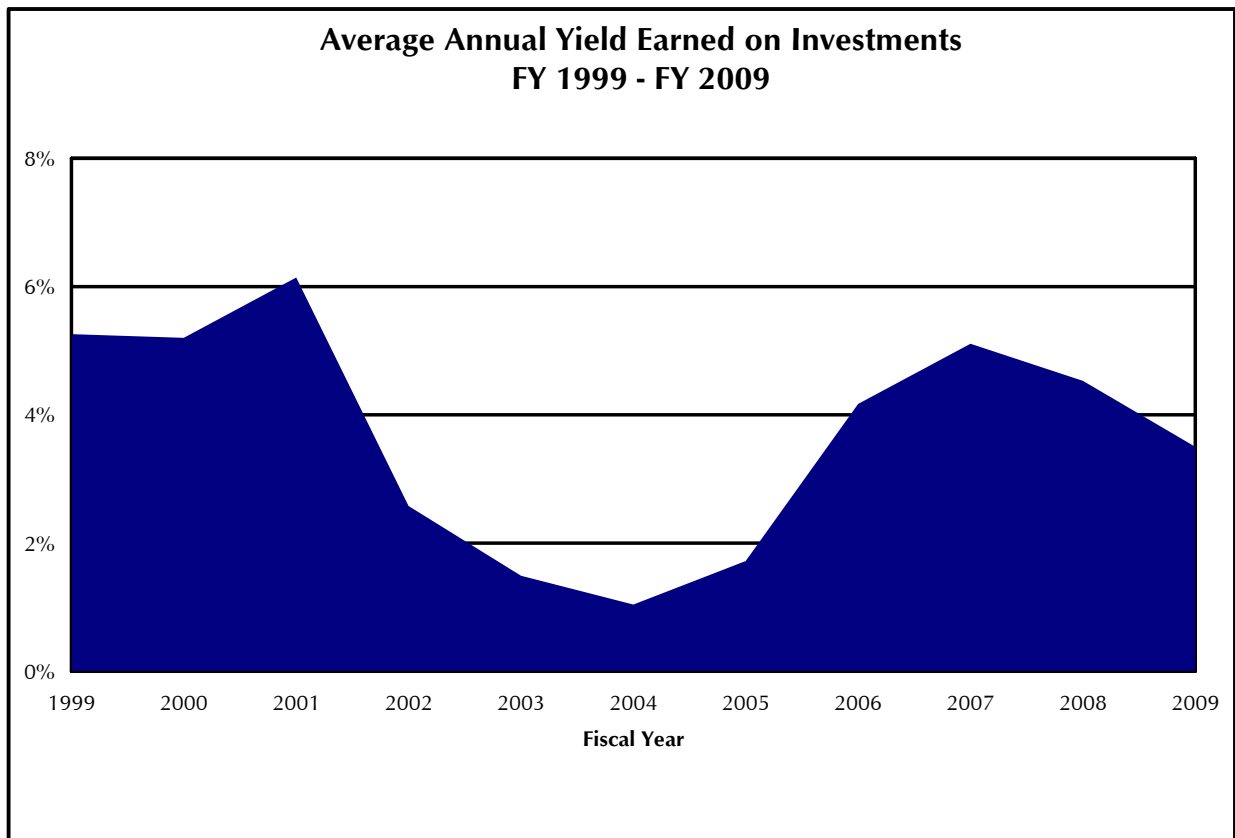
General Fund Revenue Overview

INTEREST ON INVESTMENTS

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$92,075,833 | \$88,777,592 | \$82,086,892 | \$65,044,789 | (\$17,042,103) | -20.76% |

The FY 2009 Advertised Budget Plan estimate of \$65,044,789 for Interest on Investments represents a decline of \$17.0 million, or 20.8 percent, from the FY 2008 Advertised Budget Plan estimate resulting from a decline in the anticipated yield earned on investments. Revenue from this category is a function of the amount invested, the prevailing interest rates earned on investments, and the percentage of the total pooled investment portfolio attributable to the General Fund.

Revenue from Interest on Investments is highly dependent on Federal Reserve actions. From 2001 to 2004, the Federal Reserve reduced interest rates from 6.5 percent to 1.0 percent in order to stimulate economic growth. During this period, revenue from Investment Interest fell from \$56.3 million in FY 2001 to \$14.8 million in FY 2004. From June 2004 through June 2006, the Federal Reserve increased rates by a quarter point at each of its meetings in an effort to stem inflation. The federal funds rate reached 5.25 percent in June 2006. As a result of higher rates, the annual average yield on County investments was 5.1 percent in FY 2007 and revenue from Interest on Investments was a record high of \$92.1 million.



The Fed held rates steady until September 2007, reducing the rate to 4.25 percent by December. In a surprise move, the Fed cut the federal funds rate by 75 basis points to 3.5 percent on January 22, 2008. The Federal Reserve cited a weakening economic outlook, deteriorating financial market conditions and a deepening housing contraction as reasons for the reduction. The 75 basis point decrease was extraordinary because it was the largest cut in almost 24 years and it was also the first time since immediately after September 11, 2001 that the Fed took action outside of a regularly scheduled meeting. Eight days later at a scheduled meeting the Fed reduced the rate further to 3.0 percent. More reductions may be forthcoming in order to

General Fund Revenue Overview

keep the Country out of recession as the Fed said in their statement that “appreciable downside risks to growth remain.”

The FY 2008 estimate for Interest on Investment was reduced \$6.7 million to \$82.1 million during the fall 2007 revenue review and is based on a yield of 4.53 percent. The FY 2009 estimate includes an average yield of 3.68 percent. The FY 2008 and FY 2009 estimates were set before the Fed action in January 2008 and the projected yield is now considered optimistic. The revenue estimates will be reviewed during the *FY 2008 Third Quarter Review* and FY 2009 Add-on and adjustments will be made, as necessary.

The FY 2009 Advertised Budget Plan estimate of \$65.0 million is based on a projected average yield of 3.68 percent, a portfolio size of \$2,388,964,786 and a General Fund percentage of 70.0 percent. All available resources are pooled for investment purposes and the net interest earned is distributed among the various County funds, based on the average dollars invested from each fund as a percentage of the total pooled investment. Total Interest on Investments for all funds is estimated to be \$87,949,304 at the 3.68 percent average yield.

CHARGES FOR SERVICES

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$58,088,619 | \$57,326,303 | \$58,000,761 | \$62,469,561 | \$4,468,800 | 7.70% |

The FY 2009 Advertised Budget Plan estimate for Charges for Service revenue of \$62,469,561 reflects an increase of \$4.5 million over the *FY 2008 Revised Budget Plan*. The increase over the FY 2008 revised level is primarily the result of additional projected revenue generated from School-Age Child Care (SACC) fees and Emergency Medical Services (EMS) Transport fees coupled with additional receipts related to proposed increases to various Charges for Services resulting from a review of County fees and charges. SACC fees of \$26.8 million comprise 42.8 percent of the total Charges for Services category. In FY 2009, SACC revenue is projected to grow \$0.3 million over the FY 2008 estimate due to a base fee adjustment to address salary increases. Revenue from EMS Transports is estimated to increase \$0.2 million over the FY 2008 level based on projected growth in the number of transports.

In addition, as a result of the review of County fees and charges, estimates for various Charges for Services categories have been increased a total of \$3,863,948 in FY 2009. EMS Transport rates are recommended to increase from the current rate structure. Basic ambulance transport (BLS) is recommended to increase from \$300 to \$400; Advance Life Support 1 (ALS-1) transport from \$400 to \$500; and Advance Life Support 2 (ALS-2) transport from \$550 to \$675. In addition, the current charge of \$7.50 per mile transported is recommended to increase to \$10.00 per mile transported. The proposed EMS Transport fee increases are estimated to generate an additional \$3,465,948 in FY 2009. The recommended changes to the current EMS Transport fees is to bring the County’s rate structure inline with other neighboring jurisdictions and to maximize Medicare reimbursement from the federal government, as well as from private health insurance providers. Parking garage fees at the Public Safety Center are proposed to increase from \$0.50 per one-half hour with a maximum of \$6.00 per day to \$2.00 per hour with a maximum of \$10.00 per day resulting in additional revenue of \$375,000 in FY 2009. Lastly, the current \$5.00 fee for finger printing services will be increased to state maximum of \$10.00 for the first finger print card and \$5.00 for each successive card resulting in an estimated \$23,000 in additional revenue.

During the fall 2007 revenue review, the FY 2008 Charges for Service estimate was raised a net \$0.7 million primarily due to increases of \$0.9 million and \$0.1 million in EMS Transport fees and Employee Child Care Center fees, respectively, based on prior year actual receipts and current collection trends offset with a reduction of \$0.4 million in Police Reimbursement fees primarily due to a decline in service requests from the Virginia Department of Transportation.

General Fund Revenue Overview

REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT¹

| FY 2007 Actual | FY 2008 Adopted | FY 2008 Revised | FY 2009 Advertised | Increase/ (Decrease) | Percent Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$131,022,823 | \$117,633,036 | \$119,210,000 | \$119,505,786 | \$295,786 | 0.25% |

¹ Excludes Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998. See the "Personal Property Tax - Current" heading in this section.

The FY 2009 Advertised Budget Plan estimate for Revenue from the Commonwealth and Federal Governments of \$119,505,786 represents a net increase of \$0.3 million or 0.3 percent over the *FY 2008 Revised Budget Plan* estimate. The increase is primarily associated with \$0.6 million in additional State and Federal Public Assistance funding based on rising administrative costs. The estimate for Libraries State Aid was raised \$0.1 million as well due to additional monies included in the Governor's budget exceeding the current formula appropriation. In addition, an increase of \$0.1 million is associated with additional state revenue for the region's brain injury services overseen by Fairfax County and will be entirely offset with an expenditure increase. Partially offsetting these increases is a decrease of \$547,228 based on the elimination of the distribution of Alcoholic Beverage Control profits to cities and counties as included in the Governor's Proposed FY 2008-FY 2010 Biennium Budget. Staff will be closely monitoring the state's fiscal situation as more reductions to locality funding may be forthcoming.

As part of the fall 2007 revenue review, the FY 2008 estimate for revenue from the Commonwealth and Federal Government was raised a net \$0.4 million primarily due an increase of \$0.5 million in the reimbursement from the Commonwealth for Health Department expenses based on the first quarterly payment received by the County. In addition, the revenue estimate for State Share of Adult Detention Center costs was increased \$0.2 million based on current reimbursement trends. Partially offsetting these positives revenue adjustments were decreases as a result of funding reductions from the Commonwealth due to an estimated state revenue shortfall in FY 2008. The FY 2008 revenue estimates for Law Enforcement funding (HB 599) and Library State Aid were reduced 5.0 percent, or \$0.2 million and \$22,915, respectively. In addition, funding for juvenile justice services were reduced 2.5 percent, a reduction of \$90,964 for Fairfax County.

County of Fairfax, Virginia

General Fund Disbursement Overview



This section includes:

- **Summary of General Fund Direct Expenditures (Page 104)**
- **Summary of General Fund Transfers (Page 109)**
- **Summary of Contributory Agencies (Page 113)**

FY 2009
Advertised Budget Plan

General Fund Disbursement Overview

SUMMARY OF GENERAL FUND DIRECT EXPENDITURES

| Category | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over/(From) Revised | Percent Increase/ (Decrease) |
|----------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------|--|------------------------------|
| Positions/ Staff Years | 9,693/9,514.00 | 9,763/9,577.00 | 9,786/9,618.44 | 9,708/9,539.84 | (78)/(79.0) | (0.80%)/(0.82%) |
| Personnel Services | \$647,721,194 | \$696,054,817 | \$699,061,114 | \$708,852,961 | \$9,791,847 | 1.40% |
| Operating Expenses | 349,744,574 | 347,884,362 | 399,192,799 | 361,601,887 | (37,590,912) | (9.42%) |
| Recovered Costs | (40,340,034) | (43,417,066) | (43,617,066) | (50,553,104) | (6,936,038) | 15.90% |
| Capital Equipment | 3,531,415 | 1,390,738 | 3,723,049 | 999,425 | (2,723,624) | (73.16%) |
| Fringe Benefits | 184,256,436 | 200,318,913 | 200,791,993 | 209,345,831 | 8,553,838 | 4.26% |
| Total Direct Expenditures | \$1,144,913,585 | \$1,202,231,764 | \$1,259,151,889 | \$1,230,247,000 | (\$28,904,889) | (2.30%) |

Details of program and staffing adjustments are provided in the individual agency narratives in Volume 1. Major changes are summarized by category in the narrative description that follows with linkages to County vision elements and Board of Supervisors' priorities highlighted, where possible, to show the alignment of spending and strategic objectives. Please note that expenditures may support several vision elements, but only the primary links are shown here. Additional information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

The FY 2009 Advertised Budget Plan direct expenditure level of \$1,230,247,000 represents a decrease of \$28,904,889, or 2.30 percent, from the FY 2008 Revised Budget Plan direct expenditure level of \$1,259,151,889. It should be noted that the FY 2009 funding level reflects an increase of \$28,015,236, or 2.33 percent, over the FY 2008 Adopted Budget Plan total of \$1,202,231,764.

Personnel Services

In FY 2009, funding for Personnel Services totals \$708,852,961, an increase of \$9,791,847, or 1.40 percent, over the FY 2008 Revised Budget Plan funding level of \$699,061,114. Personnel Services increased \$12,798,144, or 1.84 percent, over the FY 2008 Adopted Budget Plan level of \$696,054,817. Major adjustments are as follows:

- ◆ **Pay for Performance** funding of \$5,129,408 for General Fund eligible staff is included. The Pay for Performance system was implemented in FY 2001 and links employee pay increases directly with performance. The total General Fund impact is \$6,293,482, including \$1,164,074 for transfers to General Fund Supported agencies. As a result of budget constraints in FY 2009 the pay for performance program funding and individual employee awards will be reduced by 50 percent.
- ◆ **Overtime Pay** funding reflects an increase of \$5,475,908 in FY 2009. The total General Fund impact is \$6,727,877 including \$1,251,969 for transfers to General Fund supported agencies.
- ◆ **Limited Term** position funding (temporary and part-time employees) reflects an increase of \$1,371,412 to \$22,621,102, due in part to \$183,194 in the Office of Elections associated with conducting the presidential elections in November 2008 and \$432,627 for the Fairfax County Public Library primarily associated additional limited term support for the new Oakton and Burke libraries. Most agencies have an increase in limited term position funding due to the Pay for Performance system that links employee pay increases directly with performance which increases an employee's salary. The total General Fund impact is an increase of \$1,281,316, which also includes a reduction of \$90,096 for General Fund Supported agencies.

General Fund Disbursement Overview

- ◆ **Shift Differential** increases slightly by \$35,249 to \$4,870,012. The total General Fund impact is an increase of \$30,413, which also includes a slight decrease of \$4,836 for General Fund Supported agencies.
- ◆ **Public Safety** funding of \$9,027,570 is included to fund a 1.48 percent market rate adjustment which is 50 percent of the calculated 2.96 percent market rate adjustment, as well as merit increments, for all eligible uniformed public safety personnel. The market rate adjustment is effective the first full pay period in July, 2008 and the merit increment is effective on the employees anniversary date. The market rate adjustment is designed to maintain consistency with neighboring jurisdictions and to remain competitive in the local employment market but given the County's fiscal outlook it, like the Pay for Performance funding discussed above, are reduced. The total General Fund impact of the market rate adjustment and merit increments is \$9,475,185 including \$447,615 for transfers to General Fund Supported agencies. The market rate adjustment reflects funding of \$6,107,370 for the General Fund and \$255,272 for General Fund Supported agencies for a total of \$6,362,642 and the merit increment reflects funding of \$2,920,200 for the General Fund and \$192,343 for General Fund Supported agencies for a total of \$3,112,543.
- ◆ An **across the board Personnel Services reduction of 2 percent** totaling \$13,529,784 is required to meet budget limitations based on available revenues. The total General Fund impact is \$16,500,000, including \$2,590,938 for General Fund Supported agencies and \$379,278 in fringe benefits funding reductions. This adjustment is on top of the 2 percent across the board adjustment included in the FY 2008 budget which is continued in FY 2009. This effective 4 percent reduction will require that Agencies manage vacancies to ensure that they remain within their budget, negatively impacting service delivery.
- ◆ **Additional base pay** increases reflect the actual salary level of current County employees and are required to fund the full-year costs of the Pay for Performance increases earned in FY 2008.
- ◆ **Position adjustments** in the FY 2009 Advertised Budget Plan reflects a decrease of 78/79.0 SYE General Fund positions. The total General Fund position count is 9,708/9,539.84 SYE. It should be noted that the County position count is increasing by the 41/41.0 SYE as additional positions to support the influx of new transportation funding and projects are added to Fund 124, County and Regional Transportation Projects to 12,065/11,888.79 SYE. The decrease in the General Fund is the result of position transfers between the General Fund and other funds as follows:
 - ◆ The transfer out of 75/75.0 SYE positions from the Department of Transportation and 18/18.0 SYE positions from the Department of Public Works and Environmental Services, Office of Capital Facilities to the new Fund 124, County and Regional Transportation Projects as a result of the consolidation of all staffing functions and programs in support of transportation to permit an integrated seamless system for addressing a current and growing list of transportation capital projects and efforts to improve traffic flow projects. As a result of this transfer, General Fund Personnel Services decrease by \$5,823,760 in the Department of Transportation and \$1,359,766 in the Office of Capital Facilities. In addition, Fringe Benefits decrease by \$1,747,272. This consolidation is in response to the new funding sources available to support a major expansion of transportation, including additional personnel, operations, and capital projects. This funding is available on an annual basis, beginning in the second part of FY 2008, as a result of the General Assembly's April 4, 2007 passage of the Governor's substitute for House Bill 3202 (HB 3202). This bill is the first infusion of new transportation dollars in Northern Virginia in more than 20 years. In addition, 41/41.0 SYE new positions are created in Fund 124.
 - ◆ The transfer in of 15/14.0 SYE positions from Fund 106, Fairfax-Falls Church Community Services Board (CSB), to the Department of Family as a result of a realignment of domestic violence programs included as part of the FY 2009 Advertised Budget Plan. Funding and positions previously reflected in CSB are being moved to the Office for Women and Domestic Violence Services in the Department of Family Services as part of a multi-agency effort to streamline and strategically focus the County's domestic violence services. As a result of this transfer, General Fund Personnel Services increase by \$991,502 in the Department of Family Services and Fringe Benefits increase by \$243,730.

General Fund Disbursement Overview

Fringe Benefits

In FY 2009, funding for Fringe Benefits totals \$209,345,831, an increase of \$8,553,838, or 4.26 percent, over the *FY 2008 Revised Budget Plan* level of \$200,791,993, and an increase of \$9,026,918, or 4.51 percent, over the FY 2008 Adopted Budget Plan level of \$200,318,913 primarily due to the following:

- ◆ **Retirement (Fairfax County Employees', Uniformed, Police)** reflected a net increase of \$2,172,533, or 2.4 percent, over the *FY 2008 Revised Budget Plan*. This increase includes \$1,594,016 associated with salary adjustments necessary to support the County's compensation program for merit increases and pay for performance; \$1,000,867 based on the FY 2009 Market Index of 1.48 percent included for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2009; and \$1,346,572 based on projected increases in the employer contribution rates, partially offset by a decrease of \$1,768,922 based on projected savings as a result of extended vacancies of positions as agencies work to meet the reduction in personnel services budgets discussed above.
- ◆ **Health Insurance** funding is increased by \$2,216,027, or 3.5 percent, over the *FY 2008 Revised Budget Plan*. The increase is based on a projected average increase of 5.0 percent for all County health insurance plans, effective January 1, 2009. The large percentage increases experienced by most employers earlier this decade have somewhat mitigated, and the County's experience mirrors this trend. However, advances in medical technology, the increasing cost of medical malpractice and liability insurance, and increased utilization will continue to drive increases in medical costs.
- ◆ **Social Security** reflected a net increase of \$4,084,742, or 9.8 percent, over the *FY 2008 Revised Budget Plan*. The increase includes \$3,873,553 associated with salary adjustments necessary to support the County's compensation program for merit increases and pay for performance and to reflect the change in the federally set maximum pay base against which contributions are calculated and \$211,189 based on the FY 2009 Market Index of 1.48 percent included for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2009.

Operating Expenses

Operating Expenses total \$361,601,887, a decrease of \$37,590,912, or 9.42 percent, from the *FY 2008 Revised Budget Plan* funding level of \$399,192,799. Operating Expenses increased by \$13,717,525, or 3.94 percent, over the FY 2008 Adopted Budget Plan level of \$347,884,362. Major adjustments are as follows:

- ◆ A net increase of \$3,171,313 in Welfare Expenses is due to adjustments to the Comprehensive Services Act to reflect reallocation of existing resources to more appropriately account for actual expenditures as well as a reserve put in place to address an anticipated expenditure shortfall. The increased costs are attributed to the recent reinterpretation of the state policy regarding foster care prevention. This reinterpretation was intended to prevent the relinquishment of custody by parents whose children are in need of mental health services, but for whom there is only limited non-mandated funding available to purchase services. By broadening the foster care prevention population, which is mandated, more youth can now receive services. Other factors attributed to the increased costs include an increase in the number of children served in FY 2007 and an overall increase in the cost per child associated with contract rate increases. Staff is still awaiting final implementation guidelines from the state.
- ◆ A net increase of \$2,591,549 in Department of Vehicle Services charges is due primarily to higher fuel costs and maintenance and operations costs.
- ◆ A net decrease of \$19,569,180 in Professional Consultant Contracts/Services is due primarily to one-time adjustments made to FY 2008 during the *FY 2007 Carryover Review*. In particular, significant decreases relative to the FY 2008 funding level are shown in the Department of Family Services, the Department of Transportation, the Health Department, the Department of Information Technology, the Department of Community and Recreation Services, and Employee Benefits which are partially offset by an increase in the Facilities Management Department.

General Fund Disbursement Overview

- ◆ A net decrease of \$18,751,235 in a number of categories including Rent of Real Estate, Computer Software and Operating Equipment, Operating Supplies, Telecommunications Charges, Operating Expenses, Other Internal Charges, Contingencies and Operating Equipment. These decreases are the result of one-time adjustments to FY 2008 made as part of the *FY 2007 Carryover Review*. Each year at year end adjustments are required to accommodate expenses approved in the fiscal year just ending which had not been completed and required an appropriation adjustment to the fiscal year which was just beginning.

In addition it should be noted that the increase of \$13,717,525 in Operating Expenses over the FY 2008 Adopted Budget Plan is primarily the result of increases in Welfare Expenses (\$4.8 million) for the Comprehensive Services Act to address the reserve put place in FY 2009, Department of Vehicle Services charges (\$2.6 million) as described above, Contributions and Subsidies (\$2.6 million) for the Child Care Assistance and Referral Program which was added to FY 2008 added at the *FY 2007 Carryover Review* and maintained in FY 2009, and an increase in various categories of Operating Expenses (\$2.3 million) to accurately reflect the actual project work performed by Facilities Management Department maintenance personnel which is 100 percent recoverable and results in increased Recovered Costs as noted below.

Capital Equipment

Capital Equipment funding totals \$999,425, a decrease of \$2,723,624, or 73.16 percent, from the *FY 2008 Revised Budget Plan* funding level of \$3,723,049. It should be noted that the FY 2009 funding level represents a decrease of \$391,313 or 28.14 percent, from the FY 2008 Adopted Budget Plan amount of \$1,390,738. Major Capital Equipment purchases are summarized below.

- ◆ **Stormwater Management** – Funding of \$406,250 is included for replacement equipment that has outlived its useful life and is not cost effective to repair. The equipment includes \$70,000 for a portable pipeline video camera, \$76,500 for a vibratory roller/compactor, \$175,000 for a motor grader, \$34,000 for two chemical spreaders, \$24,250 for a large scale plotter and \$26,500 for a tractor loader with mower.
- ◆ **Park Authority** – Funding of \$300,000 is included to address the prioritized replacement of equipment, including 12 trailers used for the maintenance of park properties and athletic fields; 2 large dump trucks from model years 1988 and 1990; 1 tractor that is 21 years in age for which repair parts are no longer available; and 1 fork lift which is 25 years old and has a failing hydraulic system.
- ◆ **Fire and Rescue Department** – Funding of \$150,100 is for baseline needs will be used to fund replacement items, including \$60,000 for the annual scheduled replacement of four Thermal Imagers, \$25,000 to upgrade night vision equipment for fire investigations, and \$20,430 to replace three servers. In addition, funding of \$44,670 is included for two decontamination shelter systems used to decontaminate ambulatory and non-ambulatory casualties according to OSHA regulations.
- ◆ **Police Department** – Funding of \$130,575 includes has been included for Capital Equipment items, including \$51,215 for the purchase of thermal vision units to be used by canine officers in low light areas, \$26,000 for the purchase of a SMART variable message sign, and \$11,940 for the replacement of a radar trailer which collects traffic speed data and is past its functional life cycle. Also included is \$18,880 for fingerprint processing hoods at the new forensic facility, \$9,000 for a Type II Explosives Magazine, to provide for the safe storage of contraband fireworks and ammunition awaiting disposal, \$7,040 for commercial laundry equipment at the Animal Shelter, and \$6,500 for the replacement of the navigational radar system for the police boat.
- ◆ **Department of Cable Communication and Consumer Protection** – Funding of \$12,500 is for a tracking system for the efficient sorting, tracking, and distribution of mail. This system will send, track and confirm receipt of electronically tracked mail with the major mail carriers in the industry. This system is anticipated to provide labor savings by automating several manual steps of mail processing, tracking, and filing.

General Fund Disbursement Overview

Recovered Costs

Recovered Costs total \$50,553,104 in FY 2009, an increase of \$6,936,038, or 15.90 percent, over the *FY 2008 Revised Budget Plan* level of \$43,617,066. Recovered Costs increase \$7,136,038, or 16.44 percent, over the FY 2008 Adopted Budget Plan level of \$43,417,066. Major adjustments are as follows:

- ◆ An increase of \$4,167,466 in the Department of Public Works and Environmental Services, Stormwater Management is primarily as a result of a decision to charge positions and associated costs to Fund 318, Stormwater Management Program. This represents 34 positions from the Stormwater Planning Division and partial support of positions in Maintenance and Stormwater Management Division. Administrative expenses will be charged directly to the Operations Support project, and will not be charged to individual projects throughout the fund.
- ◆ An increase of \$2,592,303 in the Facilities Management Department (FMD) is primarily as a result of an increase of \$2,300,000 in Operating Expenses to accurately reflect the actual project work performed by FMD maintenance personnel which is 100 percent recoverable including engineering/design services, security upgrades, carpet and roof replacements, reconfiguration of systems furniture, major office renovations, and other user requests with no net increase to the General Fund.

General Fund Disbursement Overview

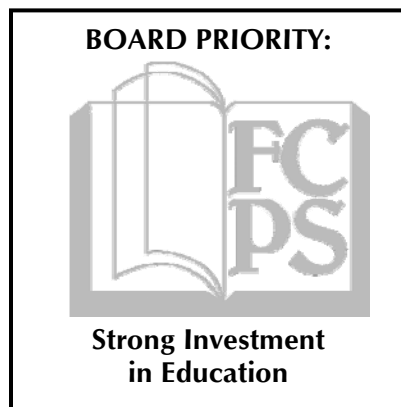
SUMMARY OF GENERAL FUND TRANSFERS

The FY 2009 Transfers Out from the General Fund total \$2,092,479,158, a decrease of \$24,738,398, or 1.17 percent, from the FY 2008 Revised Budget Plan Transfers Out of \$2,117,217,556. These transfers support programs and activities that reflect the County's visions elements and the Board of Supervisors' priorities. Major adjustments, as well as linkages with strategic objectives, are summarized below.

| | <u>Increase/ (Decrease)</u> |
|--|---------------------------------|
| Fund 200 and 201 Consolidated Debt Service | \$6,568,012 |
| Fund 106 Community Services Board | 1,465,789 |
| Fund 501 County Insurance Fund | 1,185,295 |
| Fund 120 E-911 | 1,151,662 |
| Fund 119 Contributory Fund | 415,913 |
| Fund 118 Consolidated Community Funding Pool | 249,918 |
| Fund 103 Aging Grants and Programs | 140,157 |
| Fund 340 Housing Assistance Program | 375 |
| Fund 141 Elderly Housing Programs | (12,377) |
| Fund 311 County Bond Construction | (500,000) |
| Fund 104 Information Technology | (557,505) |
| Fund 110 Refuse Disposal | (1,250,000) |
| Fund 112 Energy/Resource Recovery Facility | (1,491,162) |
| Fund 317 Capital Renewal Construction | (1,943,321) |
| Fund 309 Metro Operations & Construction | (2,806,458) |
| Fund 102 Federal/State Grant Fund | (3,199,797) |
| Fund 312 Public Safety Construction | (4,020,972) |
| Fund 500 Retiree Health Benefits | (4,610,988) |
| Fund 303 County Construction | (7,322,939) |
| Fund 506 Health Benefits Trust Fund | (8,200,000) |

Fund 090, Public School Operating

The greatest share of the County budget is dedicated to Fairfax County Public Schools (FCPS). In accordance with the Board-adopted guidelines for the FY 2009 Budget, the proposed County General Fund transfer for school operations in FY 2009 is held at the FY 2008 level and totals \$1,586,600,722. When compared to most other school systems in Virginia, Fairfax County funds a much larger portion of its school budget with local funds, as nearly 73 percent of the FCPS budget is funded by the County.



Fund 200 and 201, Consolidated Debt Service

The total FY 2009 General Fund transfer to Fund 200 and 201, Consolidated Debt Service, is \$267,800,849, an increase of \$6,568,012, or 2.51 percent, over the FY 2008 Revised Budget Plan transfer of \$261,232,837. This increase is primarily attributable to scheduled requirements for existing debt service and anticipated debt service payments for projected bond sales. Anticipated debt service payments associated with the FY 2008 bond sale have been incorporated into the FY 2009 projections. No additional debt service funding has been included for a General Obligation bond sale in FY 2009 as a spring sale is anticipated such that payments will begin in FY 2010.

General Fund Disbursement Overview

Fund 106, Fairfax-Falls Church Community Services Board

The FY 2009 transfer to Fund 106, Fairfax-Falls Church Community Services Board, is \$102,557,018, an increase of \$1,465,789, or 1.45 percent, over the *FY 2008 Revised Budget Plan* transfer of \$101,091,229. The increase is necessary to fund the County's compensation program and contract rate adjustments.

Fund 501, County Insurance

The FY 2009 transfer is \$14,334,038, an increase of \$1,185,295, or 9.01 percent, from the *FY 2008 Revised Budget Plan* transfer of \$13,148,743 based on anticipated requirements in FY 2009 with increases in both Self Insurance and Worker's Compensation.

Fund 120, E-911

The activities and programs in Fund 120, E-911, provide support to the operations of both the Department of Public Safety Communications and various public safety information technology projects. Supporting revenue for these efforts is primarily provided by the E-911 tax on eligible phone lines. A General Fund transfer supports the difference between revenues and expenditures. The FY 2009 General Fund transfer to Fund 120 is \$10,333,260, an increase of \$1,151,662, or 12.54 percent, over the *FY 2008 Revised Budget Plan* transfer of \$9,181,598. This increase is primarily associated with support of Information Technology projects and one-time charges associated with the need for temporary redundancy of the Computer Aided Dispatch (CAD), telephone, and radio services as the Public Safety Communications Center relocates to the McConnell Public Safety and Transportation Operations Center.

Fund 119, Contributory Fund

The FY 2008 transfer to Fund 119, Contributory Fund, is \$13,553,053, an increase of \$415,913, or 3.17 percent, over the *FY 2008 Revised Budget Plan* transfer of \$13,137,140. This increase is primarily due to an increase of \$177,189 in the contribution to the Northern Virginia Healthcare Center/Birmingham Green Adult Day Care Residence to support full year costs associated with the completed construction of the new expanded assisted living facility, an increase of \$135,885 for the Convention and Visitors Corporation based on projected transient occupancy tax revenue for FY 2009 and an addition of three new contributory agencies previously funded through the capital program. The three agencies are focused on environmental issues and are Fairfax ReLeaf with funding of \$52,000, the Center for Chesapeake Communities which is funded at \$36,000 and Earth Sanga which is funded at \$20,000.

Fund 118, Consolidated Community Funding Pool

The FY 2008 transfer to Fund 118, Consolidated Community Funding Pool, is \$8,970,687, an increase of \$249,918, or approximately 3.00 percent, over the *FY 2008 Revised Budget Plan* transfer of \$8,720,769. The FY 2009 funding is associated with requirements for nonprofit organizations and provides additional funding for the first year of the next two-year cycle to community organizations to meet human service needs in the County.

Fund 103, Aging Grants and Programs

The FY 2008 transfer to Fund 103, Aging Grants and Programs, is \$3,923,597, an increase of \$140,157, or 3.70 percent, over the *FY 2008 Revised Budget Plan* transfer of \$3,783,440. This increase is associated with salary adjustments necessary to support the County's compensation program.

Fund 340, Housing Assistance Program

The FY 2008 transfer to Fund 340, Housing Assistance Program, is \$515,000, a decrease of \$375 or 0.07 percent, from the *FY 2008 Revised Budget Plan* total of \$514,625.

General Fund Disbursement Overview

Fund 141, Elderly Housing Programs

The FY 2008 transfer to Fund 141, Elderly Housing Programs, is \$1,524,282, a decrease of \$12,377, or 0.81 percent, from the *FY 2008 Revised Budget Plan* total of \$1,536,659. This decrease is primarily due to a reduction of required maintenance at several facilities based on recent experience.

Fund 311, County Bond Construction

There is no transfer to Fund 311, County Bond Construction, in FY 2009, reflecting a decrease of \$500,000 from the *FY 2008 Revised Budget Plan* transfer. This decrease is primarily attributable to a General Fund transfer of \$500,000 included at the *FY 2007 Carryover Review* to fully fund, with an additional transfer from Fund 106, Fairfax-Falls Church Community Services Board, construction costs associated with the renovation and expansion of the Gregory Drive Treatment Facility.

Fund 104, Information Technology

The FY 2008 transfer to Fund 104, Information Technology, is \$11,802,510, a decrease of \$557,505, or 4.51 percent, from the *FY 2008 Revised Budget Plan* transfer of \$12,360,015. This decrease represents the reduced General Fund required support for information technology projects selected for funding in FY 2009 based on the availability of alternate funding sources for several key projects.

Fund 110, Refuse Disposal

The FY 2008 transfer to Fund 110, Refuse Disposal, is \$1,250,000, a decrease of \$1,250,000, or 50.00 percent, from the *FY 2008 Revised Budget Plan* transfer of \$2,500,000. This reduction is based on limited availability of General Fund monies and the current level of program requirements and also accounts for the new service agreement with Covanta allowing for the sale of electricity in excess of 80 megawatts as approved by the Board of Supervisors on December 3, 2007. An estimated \$250,000 in additional revenue is anticipated to be generated, reducing the General Fund transfer requirements by a like amount as directed by the Board of Supervisors.

Fund 112, Energy/Resource Recovery Facility

There is no transfer to Fund 112, Energy/Resource Recovery Facility, in FY 2009, reflecting a decrease of \$1,491,162 from the *FY 2008 Revised Budget Plan* transfer. The General Fund transfer in FY 2008 was associated with reimbursement for local taxes as a result of the transfer of the Lorton property from the federal government to the County. Pursuant to the property transfer, the Energy/Resource Recovery Facility located on the property and operated by Covanta Fairfax, Inc. (CFI) has changed from tax exempt to taxable status. Based on the contract with CFI, the company pays the real estate and personal property taxes on this property and then charges it to the County. Any necessary adjustments for FY 2009 will be made at the *FY 2008 Carryover Review*.

Fund 317, Capital Renewal Construction

There is no transfer to Fund 317, Capital Renewal Construction, in FY 2009, reflecting a decrease of \$1,943,321 from the *FY 2008 Revised Budget Plan* transfer. This decrease is due elimination of one-time funding in FY 2008 including \$868,321 in the FY 2008 Adopted Budget Plan for emergency building and system repairs and an *FY 2007 Carryover Review* increase to the General Fund transfer of \$1,075,000 including \$775,000 to support critical roof repairs at the Government Center due to significant deterioration and multiple roof leaks and \$300,000 to support garage repairs and remedial work to repair structural beams and concrete damage. The application of HB 599 state revenues in Fund 317 will support new projects in FY 2009.

General Fund Disbursement Overview

Fund 309, Metro Operations & Construction

The FY 2009 transfer to Fund 309, Metro Operations & Construction, is \$17,509,851, a decrease of \$2,806,458, or 13.81 percent from the *FY 2008 Revised Budget Plan* transfer. This decrease is due the availability of additional state aid and gas tax revenues as well as savings based on the transfer of bus service in the western part of the County from Metro to the CONNECTOR.

Fund 102, Federal/State Grant Fund

The FY 2008 transfer to Fund 102, Federal/State Grant Fund, is \$1,093,694, a decrease of \$3,199,797, or 74.53 percent from the *FY 2008 Revised Budget Plan* total of \$4,293,491. This decrease is due primarily to the use of resources associated with new transportation funding from the Northern Virginia Transportation Authority (NVTA) that will be utilized as the Local Cash Match for the Congestion Mitigation Air Quality (CMAQ) program, Job Access/Reverse Commute (JARC) program, and Federal appropriations and the one-time application of available balances in the Fund.

Fund 312, Public Safety Construction

The FY 2009 transfer to Fund 312, Public Safety Construction, is \$800,000, a decrease of \$4,020,972, or 83.41 percent, from the *FY 2008 Revised Budget Plan* transfer of \$4,820,972. This decrease is due to one-time funding of projects included in the *FY 2008 Adopted Budget Plan*.

Fund 500, Retiree Health Benefits

In FY 2009, the General Fund Transfer to Fund 500, Retiree Health Benefits, is eliminated resulting in a reduction of \$4,610,988 from the *FY 2008 Revised Budget Plan*. Beginning in FY 2008 the County's financial statements were required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits. This standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Fund 603, OPEB Trust Fund, has been created in order to capture long-term investment returns and make progress towards reducing the unfunded actuarial accrued liability (ARC) under GASB 45 and funds the cost of other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees, such as the County's retiree health benefit subsidy, previously paid from Fund 500. In FY 2009 the funding for the retiree health subsidy is available in Fund 506, Health Benefits Trust Fund, as a result of excess revenues received from plan contributions and is transferred to the new Fund 603.

Fund 303, County Construction

The FY 2008 General Fund transfer to Fund 303, County Construction, is \$10,529,411, a decrease of \$7,322,939, or 41.02 percent, from the *FY 2008 Revised Budget Plan* transfer of \$17,852,350. This decrease is due to one-time funding for projects included in the *FY 2007 Carryover Review*.

Fund 506, Health Benefits Trust Fund

There is no FY 2009 General Fund transfer to Fund 506, Health Benefits Trust Fund, a decrease of \$8,200,000, from the *FY 2008 Revised Budget Plan* transfer. The County's FY 2009 contribution towards the ARC is available in Fund 506, Health Benefits Trust Fund, as a result of excess revenues received from plan contributions and is transferred to the new Fund 603 which is described above under the Fund 500 explanation.

Fund 119

Summary of Contributory Agencies

Summary of Contributory Agencies

Fund 119, Contributory Fund, was established in FY 2001 to reflect the General Fund support for agencies or organizations that receive County contributions. FY 2009 recommended funding totals \$13,553,053 and reflects an increase of \$301,171 or 2.3 percent over the *FY 2008 Revised Budget Plan* funding level of \$13,251,882. The required Transfer In from the General Fund is \$13,553,053. Individual contributions are described in detail in the narrative of Fund 119, Contributory Fund, in Volume 2 of the FY 2009 Advertised Budget Plan.

Contributory funding is in compliance with the Board of Supervisors' policy to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit, or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. Since public funds are being appropriated, contributions provided to designated agencies are currently made contingent upon submission and review of quarterly, semiannual and/or annual reports. This oversight activity includes reporting requirements prescribed by the County Executive, which require designated agencies to accurately describe the level and quality of services provided to County residents. Various County agencies may be tasked with oversight of program reporting requirements. Contributory agencies that do not file reports as requested, may, at the discretion of the County Executive, have payments withheld until appropriate reports are filed and reviewed.

The following chart summarizes the funding for the various contributory organizations.

| Fairfax County | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|--|--------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| Legislative-Executive Functions/Central Service | | | | |
| Agencies: | | | | |
| Dulles Area Transportation Association | \$9,000 | \$9,000 | \$9,000 | \$9,000 |
| Metropolitan Washington Council of Governments | 838,706 | 868,217 | 868,217 | 894,309 |
| National Association of Counties | 19,054 | 20,259 | 20,259 | 21,272 |
| Northern Virginia Regional Commission | 552,769 | 562,739 | 562,739 | 561,079 |
| Northern Virginia Transportation Commission | 174,674 | 175,638 | 175,638 | 177,574 |
| Public Technology Incorporated | 20,000 | 20,000 | 20,000 | 20,000 |
| Virginia Association of Counties | 204,420 | 208,500 | 208,500 | 228,099 |
| Alliance for Innovation | 6,000 | 6,000 | 6,000 | 6,000 |
| Virginia Institute of Government | 20,000 | 20,000 | 20,000 | 20,000 |
| Washington Airports Task Force | 40,500 | 40,500 | 40,500 | 40,500 |
| Subtotal Legislative-Executive | \$1,885,123 | \$1,930,853 | \$1,930,853 | \$1,977,833 |
| Public Safety: | | | | |
| NOVARIS | \$403,568 | \$159,321 | \$159,321 | \$22,551 |
| Partnership For Youth | 50,000 | 50,000 | 50,000 | 50,000 |
| Subtotal Public Safety | \$453,568 | \$209,321 | \$209,321 | \$72,551 |

Fund 119

Summary of Contributory Agencies

| Fairfax County | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|---|--------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| Health and Welfare: | | | | |
| GMU Law and Mental Illness Clinic | \$51,678 | \$51,678 | \$51,678 | \$51,678 |
| Health Systems Agency of Northern Virginia | 86,750 | 86,750 | 86,750 | 86,750 |
| Northern Virginia Healthcare Center/Birmingham | | | | |
| Green Adult Care Residence | 1,076,083 | 1,396,691 | 1,396,691 | 1,573,880 |
| Volunteer Fairfax | 302,247 | 305,247 | 305,247 | 305,247 |
| Subtotal Health and Welfare | \$1,516,758 | \$1,840,366 | \$1,840,366 | \$2,017,555 |
| Parks, Recreation and Cultural: | | | | |
| Arts Council of Fairfax County | \$216,606 | \$220,602 | \$220,602 | \$225,008 |
| Arts Council of Fairfax County - Arts Groups Grants | 120,000 | 120,000 | 120,000 | 120,000 |
| Challenge Grant Funding Pool for the Arts | 550,000 | 550,000 | 550,000 | 550,000 |
| Dulles Air and Space Museum | 240,000 | 240,000 | 240,000 | 240,000 |
| Fairfax Symphony Orchestra | 265,723 | 278,613 | 278,613 | 292,300 |
| Fort Belvoir Army Museum | 240,000 | 240,000 | 240,000 | 240,000 |
| Lorton Arts Foundation | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Northern Virginia Regional Park Authority | 2,035,315 | 2,076,143 | 2,076,143 | 2,084,140 |
| Pentagon Memorial Fund | 0 | 0 | 100,000 | 0 |
| Reston Historic Trust | 20,000 | 20,000 | 20,000 | 20,000 |
| Claude Moore Colonial Farm | 31,500 | 31,500 | 31,500 | 31,500 |
| Town of Vienna Teen Center | 40,000 | 40,000 | 40,000 | 40,000 |
| Virginia Opera Company | 25,000 | 25,000 | 25,000 | 25,000 |
| Wolf Trap Foundation for the Performing Arts | 125,000 | 125,000 | 125,000 | 125,000 |
| Subtotal Parks, Recreation & Cultural | \$4,909,144 | \$4,966,858 | \$5,066,858 | \$4,992,948 |

Fund 119

Summary of Contributory Agencies

| Fairfax County | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|--|---------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| Community Development: | | | | |
| Architectural Review Board | \$3,500 | \$3,500 | \$3,500 | \$3,500 |
| Celebrate Fairfax, Incorporated | 27,854 | 28,289 | 28,289 | 29,258 |
| Center for Chesapeake Communities | 0 | 0 | 0 | 36,000 |
| Commission for Women | 6,916 | 6,916 | 6,916 | 6,916 |
| Convention and Visitors Corporation | 3,016,323 | 2,717,701 | 2,717,701 | 2,853,586 |
| Earth Sangha | 0 | 0 | 0 | 20,000 |
| Fairfax County History Commission | 26,022 | 26,022 | 26,022 | 26,022 |
| Fairfax ReLeaf | 0 | 0 | 0 | 52,000 |
| Greater Reston Incubator | 30,000 | 30,000 | 30,000 | 30,000 |
| Northern Virginia Community College | 94,196 | 93,733 | 93,733 | 92,200 |
| Northern Virginia Conservation Trust | 266,380 | 275,437 | 275,437 | 282,047 |
| Northern Virginia Soil and Water Conservation District | 514,917 | 470,263 | 470,263 | 496,459 |
| Northern Virginia 4-H Educational Center | 25,000 | 25,000 | 25,000 | 25,000 |
| Occoquan Watershed Monitoring Program | 106,635 | 113,787 | 113,787 | 120,565 |
| OpenDoor Housing Fund | 32,016 | 32,874 | 32,874 | 32,890 |
| Police and Fire World Games | 25,000 | 0 | 0 | 0 |
| Southeast Fairfax Development Corporation | 190,550 | 198,363 | 198,363 | 203,124 |
| VPI/UVA Education Center | 50,000 | 50,000 | 50,000 | 50,000 |
| Women's Center of Northern Virginia | 29,942 | 29,942 | 29,942 | 29,942 |
| Washington Area Housing Partnership | 4,000 | 0 | 0 | 0 |
| Wildlife Rescue League | 10,000 | 10,000 | 10,000 | 10,000 |
| Subtotal Community Development | \$4,459,251 | \$4,111,827 | \$4,111,827 | \$4,399,509 |
| Nondepartmental: | | | | |
| Fairfax Public Law Library | \$57,657 | \$92,657 | \$92,657 | \$92,657 |
| Subtotal Nondepartmental | \$57,657 | \$92,657 | \$92,657 | \$92,657 |
| Total County Contributions | \$13,281,501 | \$13,151,882 | \$13,251,882 | \$13,553,053 |



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County of Fairfax, Virginia

Other Funds Overview

This section includes:

- **Other Funds Overview (Page 118)**
- **Special Revenue Funds (Page 119)**
- **Debt Service Funds (Page 123)**
- **Enterprise Funds (Page 123)**
- **Internal Service Funds (Page 125)**
- **Trust and Agency Funds (Page 126)**

FY 2009
Advertised Budget Plan

Other Funds Overview

OTHER FUNDS OVERVIEW

Other Funds reflect programs, services and projects funded from non-General Fund revenue sources or a mix of General Fund and non-General Fund sources. These sources include federal or state grants, specific tax districts, proceeds from the sale of bonds, and user fees and charges. Included are the following categories of Other Funds:

- ◆ Special Revenue Funds
- ◆ Debt Service Funds
- ◆ Enterprise Funds
- ◆ Internal Service Funds
- ◆ Trust and Agency Funds

Other Funds expenditures are supported through a total available balance of \$7,964,011,698 (excluding the General Fund) and total revenues of \$3,075,952,414. The revenues are a decrease of \$535,905,689 or 14.8 percent from the *FY 2008 Revised Budget Plan* and an increase of \$343,059,980 or 12.6 percent over the *FY 2008 Adopted Budget Plan*. It should be noted that the decrease from the *FY 2008 Revised Budget Plan* is primarily the result of the carryover of authorized but unissued bonds for capital construction projects and anticipated grant revenues rather than the result of changes in the revenue stream for Other Funds. As indicated by the increase in revenues over the *FY 2008 Adopted Budget Plan*, revenues are expected to grow 12.6 percent overall for FY 2009. This increase results primarily from the appropriation of new transportation project revenue made available as part of the State's passage of HB 3202. Details concerning significant changes in revenue growth are discussed for each specific fund in Volume 2, Capital Construction and Other Operating Funds, in the *FY 2009 Advertised Budget Plan*. Also, the FY 2009 revenues for Other Funds are summarized by revenue type and by fund type in the *Financial, Statistical and Summary Tables* section of this Overview volume.

FY 2009 expenditures for Other Funds total \$4,824,760,173 (excluding General Fund direct expenditures), and reflect a decrease of \$1,008,717,702 or 17.3 percent from the *FY 2008 Revised Budget Plan* funding level of \$5,833,477,875. This decrease is primarily due to the effect of significant carryover for capital construction projects and sewer construction projects, and should not be perceived as a major change to programs or operations. Excluding adjustments in FY 2008, expenditures increase \$251,692,154 or 5.5 percent over the *FY 2008 Adopted Budget Plan* total of \$4,573,068,019.

The following is a brief discussion of highlights and major expenditure issues associated with the various funds. Not included in these discussions are Capital Projects Funds, which are presented in the Capital Projects Overview, and Special Revenue funding for the Fairfax County Public Schools, which is discussed in the *FY 2009 Superintendent's Proposed Budget*. Further information on Housing and Community Development Programs can be found in the Housing Program Overview. A complete discussion of funding and program adjustments in Other Funds is found in Volume 2, Capital Construction and Other Operating Funds in the *FY 2009 Advertised Budget Plan*. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

Other Funds Overview

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds from specific sources that are legally restricted to expenditures for a specific purpose. These proceeds include state and federal aid, income derived through activities performed by the Division of Solid Waste, special levies, program activity revenue, and operation of the public school system. The following are highlights for various Special Revenue Funds. Details for other funds not shown here are included in Volume 2, Capital Construction and Other Operating Funds in the FY 2009 Advertised Budget Plan.

In FY 2009, Special Revenue Fund expenditures total \$2,978,801,654, a decrease of \$106,373,245 or 3.4 percent from the *FY 2008 Revised Budget Plan* funding level of \$3,085,174,899. Excluding adjustments in FY 2008, expenditures increase \$188,249,054 or 6.7 percent over the FY 2008 Adopted Budget Plan level of \$2,790,522,600. Of this amount, \$112,889,079 was due to the creation of Fund 124, County and Regional Transportation Projects. Funds with significant adjustments are as follows:

Fund 100, County Transit Systems: FY 2009 funding of \$64.8 million is included for this fund, including \$59.1 million for the Fairfax CONNECTOR and \$5.7 million for the Virginia Railway Express (VRE). Expenditures are supported by a General Fund transfer of \$34.7 million, which is consistent with the *FY 2008 Revised Budget Plan*. FY 2009 funding support also includes \$12.0 million in projected new State recordation tax revenue for mass transit, resulting from the General Assembly's passage of HB 3202. The CONNECTOR will operate 68 routes servicing an estimated 10.9 million passengers in the existing Huntington and Reston-Herndon divisions, as well as the new West Ox division planned to open in FY 2009. CONNECTOR expenditures include an increase of \$6.6 million to support projected increases in CONNECTOR contractual requirements, primarily related to a renegotiation of the bus operations contract; a \$5.4 million increase due to the partial year operational cost of the West Ox Bus Operations Center and bus service to the Centreville/Chantilly area, offset by \$1.7 million in revenue from WMATA who will also be occupying this facility and assuming its share of facility and diesel gas costs; \$2.1 million in increases related to current pricing of replacement buses and projected costs for diesel fuel; and a \$5.3 million increase offset by the same amount in revenue as the result of an accounting change, which will result in the County directly collecting and expending SmarTrip and Farebox revenues, rather than applying the revenue directly against the bus payments due to the bus operations contractor. VRE expenditures of \$5.7 million includes an increase of \$1.0 million in the Fairfax County subsidy to VRE, or 21.0 percent over the *FY 2008 Revised Budget Plan* level. Factors driving this increase include using the jurisdictional subsidy to replace one-time federal funding used by VRE in FY 2008 to subsidize the operating budget, full debt service payments for the purchase of 50 new bi-level railcars (as approved by the Board of Supervisors in April 2006), and VRE-projected increases in fuel, locomotive maintenance, operating expenses and insurance costs. In FY 2009 Fairfax County's anticipated share of the local jurisdictional contribution to VRE is approximately 31.8 percent, based on the second year of a phased-in change to the allocation formula which apportions financial responsibility to participating jurisdictions. The VRE and participating jurisdictions approved a change in the formula to transition from the previous calculation based on 90 percent ridership and 10 percent population, to a purely ridership-based formula more favorable to Fairfax County.



Other Funds Overview

Fund 102, Federal/State Grant Fund: This fund includes both grant awards already received as well as those anticipated to be received in FY 2009, for a total appropriation of \$67.1 million. The breakdown of grant funding by agency includes \$25.1 million for the Department of Family Services, \$15.7 million for the Department of Transportation, \$8.1 million for the Fire and Rescue Department, \$2.6 million for the Police Department, \$2.5 million for the Health Department, \$1.3 million for various other agencies, and \$1.1 million to address unanticipated grants. An additional \$10.0 million is held in reserve for anticipated awards related to emergency preparedness. The remaining \$0.7 million is for grant awards that are appropriated directly to the Police Department for the Community-Oriented Policing (COPS) in Schools Program.

Fund 103, Aging Grants and Programs: In FY 2009 funding of \$7.5 million is included for this fund to support the coordination and provision of services for older persons in Fairfax County, as well as the cities of Fairfax and Falls Church. It should be noted that the FY 2009 transfer from the General Fund is \$3.9 million, an increase of \$0.1 million or approximately 4 percent over the *FY 2008 Revised Budget Plan*. This increase is attributable to costs associated with the County's compensation program.

Fund 104, Information Technology: In FY 2009, funding of \$22.8 million, which includes a General Fund transfer of \$11.8 million, a Health Benefits Trust Fund transfer of \$7 million, a \$1.8 million transfer from the Cable Communications Fund, State Technology Fund revenue of \$1 million, and interest income of \$1.2 million, is included for initiatives that meet one or more of the priorities established by the Senior Information Technology Steering Committee. These initiatives include a mix of projects that provide benefits for both citizens and employees and adequately balance continuing initiatives with the need for maintaining and strengthening the County's technology infrastructure. Funded projects will support initiatives in the Human Services, Planning and Development, General County Services and Public Safety program areas.

Fund 105, Cable Communications: FY 2009 expenditures for this fund total \$9.3 million, a decrease of \$9.9 million, or 51.6 percent, from the *FY 2008 Revised Budget Plan*. This decrease is primarily a result of the one-time carryover of \$7.7 million from FY 2007 for the final design and implementation of the I-Net architecture and required equipment to activate the I-Net, in addition to decreased costs as the construction of I-Net phases down. The I-Net is a fiber optic cable network designed to support video, voice and data services that the County and Fairfax County Public Schools (FCPS) currently provide using commercial telecommunication carriers.



Fund 106, Fairfax-Falls Church Community Services Board

(CSB): FY 2009 expenditures for this fund total \$148.6 million, and are funded by a Fairfax County transfer of \$102.6 million, as well as funds from the state, the federal government, the cities of Fairfax and Falls Church and client fees. Included in FY 2009 is funding for the maintenance of existing service levels and \$0.9 million to support anticipated inflationary increases for contract vendors who provide a wide range of services such as: residential and outpatient/case management for mental health clients; employment, training and vocational support for mental retardation clients; and detoxification, as well as \$0.6 million to support ongoing efforts to maintain the elimination of the waiting list for Mental Health Services. In addition, please note that the FY 2009 expenditure amount includes a decrease of \$1.7 million that is associated with the transfer of the Domestic Abuse and Sexual Assault Program to the Department of Family Services as part of a multi-agency effort to streamline the County's domestic violence services.

Solid Waste Operations: The County's Solid Waste Operations are under direct supervision of the Director of the Department of Public Works and Environmental Services (DPWES). The administration of waste disposal is achieved through the Division of Solid Waste Collection and Recycling and the Division of Solid Waste Disposal and Resource Recovery. The composition of operations includes a County-owned and operated refuse transfer station, an Energy/Resource Recovery Facility (E/RRF), a regional municipal landfill operated by the County, two citizens' disposal facilities, eight drop-off sites for recyclable material, and equipment and facilities for refuse collection, disposal, and recycling operations. Program operations will continue to be

Other Funds Overview

accomplished through the two entities consisting of five funds established previously under the special revenue fund structure.

The combined expenditures of \$138,014,910 are required to meet financial and operational requirements for waste collection and disposal programs in FY 2009. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the FY 2009 Advertised Budget Plan for more details. Highlights by fund are as follows:

- ◆ **Fund 108, Leaf Collection:** Funding in the amount of \$2.3 million is included for this fund to provide for the collection of leaves within Fairfax County's leaf collection districts. Revenue is derived from a levy charged to homeowners within leaf collection districts. Based on the estimated fund balance and projected expenditure requirements, the levy will remain at \$0.015 per \$100 of assessed real estate value.



- ◆ **Fund 109, Refuse Collection and Recycling Operations:** Funding in the amount of \$21.3 million is included for this fund to provide for the collection of refuse within the County's approved sanitary districts and County agencies, and for the coordination of the County's recycling and waste reduction operations, as well as the oversight of the Solid Waste General Fund Programs on behalf of the County. In FY 2009, the household refuse collection fee will increase from \$330 to \$345 per household unit. The increase is necessary due to a decreasing fund balance and increasing disposal charges.

- ◆ **Fund 110, Refuse Disposal:** Funding in the amount of \$68.2 million is included for this fund to provide for the coordination of the disposal of solid waste generated within Fairfax County by channeling the collected refuse to the Energy/Resource Recovery Facility (E/RRF). Based on estimated disposal costs, the system disposal fee will increase to \$57 per ton; and a contractual disposal rate will be negotiated with private waste haulers and is anticipated to be \$53.95 per ton, an increase of \$4.00 over the FY 2008 negotiated rate of \$49.95. A General Fund transfer of \$1.25 million, which is 50 percent less than the FY 2008 Adopted Budget Plan transfer of \$2.5 million, provides funding to help cover programs, such as the County's Household Hazardous Waste Program, that do not generate revenue.

Fund 108, Leaf Collection, provides funding for collection service to approximately 25,000 household units within 34 approved leaf districts on three different occasions throughout the year.

- ◆ **Fund 112, Energy Resource and Recovery Facility (E/RRF):** Funding in the amount of \$37.8 million is included for this fund to provide the management of the contract for the I-95 Energy/Resource and Recovery Facility (E/RRF), owned and operated by Covanta Fairfax, Inc. (CFI). The E/RRF burns municipal solid waste and produces energy through the recovery of refuse resources. The County charges a disposal fee to all users of the E/RRF, and subsequently pays the contractual disposal fee to CFI from these revenues.



Aerial photo of the County's Energy Resource and Recovery Facility.

Other Funds Overview

Revenues from the sale of electricity are used to partially offset the cost of the disposal fee, which will be reduced from \$33 to \$32 per ton in FY 2009.

- ◆ **Fund 114, I-95 Refuse Disposal:** Funding in the amount of \$8.4 million is included for this fund, which is responsible for the overall operation of the I-95 Landfill, which is a multi-jurisdiction refuse deposit site dedicated to the disposal of ash generated primarily by the County's Energy/Resource and Recovery Facility (E/RRF) and other participating municipalities. The disposal rate for the I-95 Landfill will remain at \$11.50 per ton.

Fund 116, Integrated Pest Management Program: FY 2009 funding of \$2.6 million is included for this fund. This funding level includes \$1.0 million for the Forest Pest Program to support the treatment of an estimated 5,000 acres to combat gypsy moths and cankerworms. It also provides for the continued monitoring and surveying of areas treated by the state for the emerald ash borer, a recently introduced pest in Fairfax County. This funding level also includes \$1.6 million to provide for the Disease-Carrying Insects Program to include treatment and public educational activities for the prevention of West Nile virus and the surveillance of tick-borne diseases. The Integrated Pest Management Program is supported by a countywide tax levy which will remain at the current rate of \$0.001 per \$100 assessed value.



Fund 118, Consolidated Community Funding Pool: FY 2009 will be the first year of a new two-year funding cycle that uses a consolidated process to set priorities and award funds from both the Consolidated Community Funding Pool and the Community Development Block Grant. In FY 2009, there will be \$11.0 million available for the Consolidated Community Funding Pool process, of which approximately \$9.0 million will be transferred from the General Fund to Fund 118, Consolidated Community Funding Pool, and approximately \$2.0 million, will be utilized from Fund 142, Community Development Block Grant.

Fund 116, Integrated Pest Management Program, provides resources for the County to treat an estimated 5,000 acres to combat gypsy moths and cankerworms.

Fund 119, Contributory Fund: Funding for all Contributory Agencies is reviewed annually, and the organizations must provide quarterly, semiannual and/or annual financial reports as prescribed by the County Executive to document their financial status. The FY 2009 funding level is \$13.6 million; details of the organizations funded can be found in Volume 2, Special Revenue Funds, of the [FY 2009 Advertised Budget Plan](#).

Fund 120, E-911: In FY 2009, total expenditures of \$38.9 million, based on a General Fund transfer of \$10.3 million, Communications and Sales Use Tax Fees of \$19.8 million, state reimbursement of \$4.0 million, the use of \$4.3 million in available balance, interest earnings of \$0.5 million, and \$0.2 million in City of Fairfax dispatch reimbursement will support Department of Public Safety Communications (DPSC) operations and Public Safety Information Technology Projects. In addition to General Fund monies, revenue from the Communications and Sales Use Tax, including a uniform statewide E-911 tax on landline telephone service, is used to support E-911 operations in the County. The uniform \$0.75 per line per month charge replaces the previous E-911 tax, which was repealed by the Virginia General Assembly, effective January 1, 2007 as part of a statewide restructuring of telecommunications-related taxes and fees.

In addition to DPSC operations, Fund 120, E-911 supports information technology projects, which are budgeted at \$8.0 million and will support a number of projects to replace and upgrade the Public Safety Communications Network and its component systems. All of these projects are critical to the County's public safety emergency communications capabilities. Information on the projects funded in FY 2009 can be found in Volume 2, Special Revenue Funds, of the [FY 2009 Advertised Budget Plan](#).

Other Funds Overview

Fund 124, County and Regional Transportation Projects: New opportunities to improve transportation and pedestrian access are supported by the creation of a new fund, Fund 124, County and Regional Transportation Projects. In FY 2009, Fund 124 will begin to consolidate multiple aspects of County transportation under one management structure. This fund will merge the current activities, program, and staff of the County's Department of Transportation with the staff of the Department of Public Works and Environmental (DPWES) who currently support planning and design related to roadway improvements. The merging of all staffing functions and programs in support of transportation permits an integrated seamless system for addressing a current and growing list of transportation capital projects and efforts to improve traffic flow, transit and general mobility of Fairfax County residents. The consolidation is necessary to support a more than doubling of the annual project base, and to effectively prioritize, plan, manage and spend current and new transportation funds to be received on an annual basis, beginning in the latter part of FY 2008. As reflected in the FY 2009 budget, new funding sources support a major expansion of the County's transportation capital projects list and the expansion of transit. This funding is available on an annual basis, beginning in the second part of FY 2008, as a result of the General Assembly's April 4, 2007 passage of the Governor's substitute for House Bill 3202 (HB 3202). To support these new initiatives and existing operations, \$112,889,079 is included in the FY 2009 Advertised Budget Plan.

Complete details of all Special Revenue Funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2009 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview Volume.

DEBT SERVICE FUNDS

The Consolidated Debt Service Fund accounts for the general obligation bond debt service of the County as well as general obligation bond debt for the Fairfax County Public Schools (FCPS). In addition, debt service expenditures are included for the Economic Development Authority Lease Revenue bonds and Certificates of Participation (COPS) associated with County government and School facilities and payments for Fairfax County Redevelopment and Housing Authority (FCRHA) Lease Revenue bonds. Revenues for the debt service funds are derived principally from a transfer from the General Fund. It should be noted that debt service on sewer revenue bonds is reflected in the Enterprise Funds. FY 2009 Debt Service expenditures total \$277,765,785. Complete details of the Consolidated County and Schools Debt Service Fund is found in Volume 2, Capital Construction and Other Operating Funds of the FY 2009 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview Volume.

ENTERPRISE FUNDS

Fairfax County's Enterprise Funds consist of seven funds within the Wastewater Management Program (WWM), which account for the construction, maintenance and operational aspects of the countywide sewer system. The cost of providing sewer service to County citizens and businesses is financed or recovered primarily from user charges.

FY 2009 Enterprise Funds expenditures for sewer operation and maintenance and sewer debt service total \$219,256,039, a decrease of \$3,551,878, or 1.59 percent from the *FY 2008 Revised Budget Plan* total of \$222,807,917 primarily due to the carryover of capital project construction balances to complete system improvements.

The program currently includes the County-owned Noman M. Cole, Jr. Pollution Control



The County's wastewater treatment plant serves an estimated 355,208 households with public sewer service to help maintain a safe and caring community.

Other Funds Overview

Plant (67 million gallons per day (mgd) capacity), nearly 3,330 miles of sewer lines, 65 pump stations, 54 flow-metering stations, and covers approximately 234 square miles of the County's 407 square-mile area. Capacity entitlement at the other regional facilities totals 91 mgd. A total of 321/320.5 SYE positions will perform wastewater maintenance and operations in FY 2009. The WWM anticipates a total of 355,208 households and businesses (new and existing) connections in Fairfax County will be connected to public sewer in FY 2009.

Current Availability Fee Rates:

In FY 2009, Availability Fees will increase from \$6,506 to \$6,896 for single-family homes based on current projections of capital requirements. The Availability Fee rate for all types of units are adjusted based on continued increases in expenses associated with treatment plant upgrades and interjurisdictional payments that result from population growth, more stringent treatment requirements, and inflation. The following table displays the resulting increase by category.

| Category | FY 2008 Availability Fee | FY 2009 Availability Fee |
|---------------------------|-----------------------------|-----------------------------|
| Single Family | \$6,506 | \$6,896 |
| Townhouses and Apartments | \$5,205 | \$5,517 |
| Hotels/Motels | \$1,627 | \$1,724 |
| Nonresidential | \$337/fixture unit | \$357/fixture unit |

Current Sewer Service Charge:

Sewer Service Charges are revenues received from existing customers and are used to fully recover program operation and maintenance costs, debt service payments and capital project requirements attributable to improving wastewater treatment effluent standards as mandated by state and federal agencies. The Sewer Service Charge rate will increase from \$3.74 to \$4.10 per 1,000 gallons of water consumption in FY 2009. This equates to an approximate increase of 9.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$27.36. The increase in Sewer Service Charges is adjusted based on federally mandated requirements which will result in the renovation and rehabilitation of existing treatment facilities. New Chesapeake Bay water quality program requirements include reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified the County that the renewal of County's National Pollutant Discharge Elimination System (NPDES) permit will include a requirement that nutrient removal be performed at the "Limits of Technology." Current technology allows for discharge limits of less than 3.0 milligrams per liter of nitrogen and 0.1 milligrams per liter for phosphorus. The County currently has the capability to meet a voluntary nitrogen removal standard of 8.0 milligrams per liter. A phased approach is recommended to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements. Due to the significant level of requirements, it is anticipated that projects will be financed on an as-needed basis with shorter-term financing during FY 2008 and FY 2009. These rate increases are consistent with the recommendations of the Department of Public Works and Environmental Services and the analysis included in the Forecasted Financial Statement for July 1, 2007 through June 30, 2012.

| Category | FY 2008 Sewer Service Charge | FY 2008 Sewer Service Charge |
|----------------------------------|---------------------------------|---------------------------------|
| Per 1,000 gallons water consumed | \$3.74 | \$4.10 |

Complete details of the Enterprise Funds, which comprise the Wastewater Management Program, are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2009 Advertised Budget Plan. Program Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview Volume.

Other Funds Overview

INTERNAL SERVICE FUNDS

Internal Service Funds account for services commonly used by most agencies, and for which centralized organizations have been established in order to achieve economies of scale necessary to minimize costs. These internal agencies provide services to other agencies on a cost reimbursement basis. Such services consist of vehicle operations, maintenance, and replacement; insurance coverage (health, workers compensation, automobile liability, and other insurance); data communications and processing; and document services. It should be noted that where possible without degradation of quality, joint County and School service delivery (printing and vehicle maintenance) or joint procurement (health insurance) activities are conducted in order to achieve economies of scale and to minimize costs.

FY 2009 Internal Service expenditures total \$569,474,749, a decrease of \$40,377,943 or 6.62 percent from the *FY 2008 Revised Budget Plan* level of \$609,852,692. Excluding adjustments in FY 2008, expenditures increased \$20,324,350 or 3.7 percent over the FY 2008 Adopted Budget Plan total of \$549,150,399. The increase over the adopted is primarily due to increases in the Schools health insurance fund related to cost growth assumptions, anticipated employee participation and new plan offerings. Funds with significant adjustments are as follows:

Fund 500, Retiree Health Benefits Fund: As part of the FY 2009 Advertised Budget Plan, all activity in Fund 500, Retiree Health Benefits, has been transferred to Fund 603, OPEB Trust Fund. The County established Fund 603 in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEBs) including health care, life insurance and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy, which was previously paid from Fund 500 but will be paid from Fund 603 beginning in FY 2009. For more information on the retiree health benefit subsidy and GASB 45, please refer to the Fund 603, OPEB Trust Fund, narrative in the Trust Funds section of Volume 2.

Fund 503, Department of Vehicle Services: An increase of \$6,492,774 or 8.8 percent over the FY 2008 Adopted Budget Plan total of \$73,498,982 is due primarily to an increase in fuel-related operating costs. This funding level will support an average agency per gallon price of \$3.32, a 78-cent (or just over 30 percent) increase over the FY 2008 Adopted Budget Plan level and also allows room for moderate growth in overall number of gallons consumed.



The County owns numerous "light fleet" vehicles which are energy efficient.

Fund 504, Document Services: An increase of \$1.1 million from the FY 2008 Adopted Budget Plan amount of \$6,694,331, due primarily to a \$1.0 million increase in Print Shop operating costs based on a trend of higher spending in recent years due to the printing requirements of County agencies and the Fairfax County Public Schools. Also included is funding to support additional multi-function digital devices (MFDD) primarily associated with the opening of new facilities.

Fund 506, Health Benefits Trust Fund: A decrease of \$12.7 million from the FY 2008 Adopted Budget Plan due to lower than anticipated actual cost-growth experience and a decrease in the Premium Stabilization Reserve. It should be noted that as part of the *FY 2008 Carryover Review*, it is anticipated that based on projected savings as a result of lower than anticipated claims experience in FY 2008, the premium stabilization reserve will increase from the level of appropriation currently anticipated at the FY 2009 Advertised Budget Plan. Self-insurance allows the County to more fully control all aspects of the plan, including setting premiums to smooth out the impact of increases on employees while maintaining adequate funding to cover claims expenses and reserves. As a result of lower than anticipated medical and

Other Funds Overview

prescription claims in recent years, along with prudent management of the plan and aggressive contract negotiations, staff estimates that, on average, the County's self-insured plans will raise premiums by a moderate five percent effective January 1, 2009 for the final six months of FY 2009. The five percent premium increase will allow the fund to remain solvent while maintaining a revenue stream that will cover the cost of health claims and maintain reserve funding. Actual premium increases will vary by plan based on each plan's claims experience.

It should be noted that as part of the *FY 2005 Carryover Review*, a reserve was established to begin to address the County's unfunded liability for postemployment benefits as a result of the Governmental Accounting Standards Board (GASB) Statement No. 45. In order to capture long-term investment returns and make progress towards reducing the unfunded GASB liability, the County created Fund 603, OPEB Trust Fund, as part of the FY 2008 Adopted Budget Plan. As a result of excess revenues received from employer contributions and transfers from the General Fund in FY 2007 and FY 2008, the County was able to identify \$48.2 million to begin to address the County's unfunded liability for postemployment benefits. As part of the *FY 2007 Carryover Review*, the \$48.2 million balance was transferred to Fund 603, OPEB Trust Fund. This \$48.2 million in initial funding will reduce the unfunded liability and, consequently, reduce the annual required contribution to Fund 603. As part of the FY 2009 Advertised Budget Plan, the County has identified an additional \$15.0 million in excess employer contributions to be transferred to Fund 603, OPEB Trust Fund, to fund the retiree health benefit subsidy and contribute towards the County's FY 2009 annual required contribution. The annual required contribution will be calculated at each valuation and may change as a result of fluctuations in assets and liabilities. It should be noted that any future balances identified in Fund 506 as a result of excess revenues received from employer contributions will also be considered for possible transfer to Fund 603 to assist in addressing the County's unfunded OPEB liability. For more information on GASB 45, please refer to Fund 603, OPEB Trust Fund, in Volume 2 of the FY 2009 Advertised Budget Plan.

Fund 591, School Health Benefits Trust: An increase of \$28.4 million is due primarily to premium rate increases and higher enrollment.

Complete details of the Internal Service funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2009 Advertised Budget Plan and in the FY 2009 Superintendent's Proposed Budget. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

TRUST AND AGENCY FUNDS

Trust and Agency funds account for assets held by the County in a trustee or agency capacity and include the four pension trust funds administered by the County and Schools, as well as a trust fund to pre-fund other post-employment benefits. The Agency fund is Fund 700, Route 28 Taxing District, which is custodial in nature and is maintained to account for funds received and disbursed by the County for improvements to Route 28.

FY 2009 Trust and Agency funds combined expenditures total \$494,552,987, an increase of \$49,342,888 or 11.1 percent over the *FY 2008 Revised Budget Plan* funding level of \$445,210,099. Excluding adjustments in FY 2008, combined Trust and Agency funds expenditures increase \$49,028,984, or 11.0 percent, over the FY 2008 Adopted Budget Plan level of \$445,524,003. This increase is primarily due to increases in the four existing retirement funds as a result of growth in the number of retirees receiving payments, the establishment of the OPEB Trust Fund previously accounted for in Fund 500, as well as higher retiree payments due to cost-of-living increases.

Complete details of the Trust and Agency funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2009 Advertised Budget Plan. In addition, details of the Educational Employees Retirement Fund may be found in the FY 2009 Superintendent's Proposed Budget. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview Volume.

County of Fairfax, Virginia

Capital Projects Overview

This section includes:

- **Summary of Capital Construction Program (Page 128)**
- **Expenditure and Financing Summary Charts (Page 149)**
- **Capital Project Details (Page 151)**



FY 2009
Advertised Budget Plan

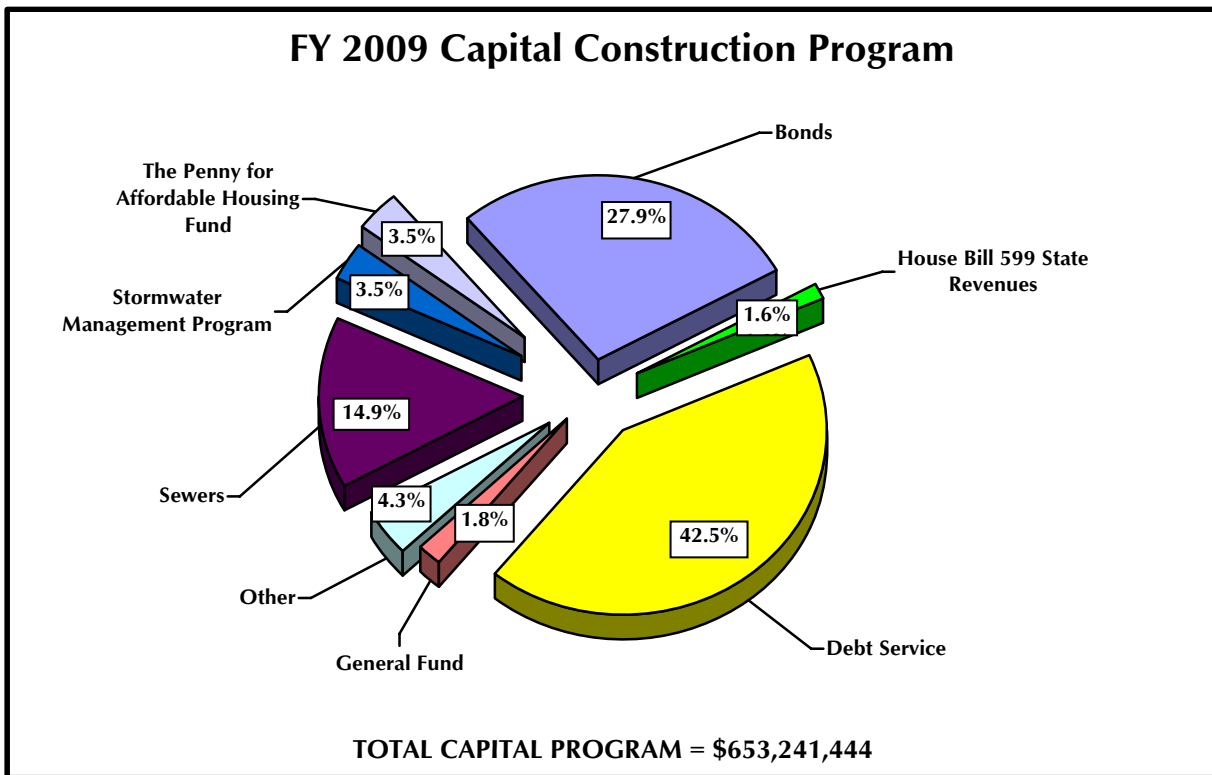
Capital Projects Overview

Summary of Capital Construction Program

The Capital Construction Program of Fairfax County is organized to meet the existing and anticipated future needs of the citizens of the County and to enable the County government to provide necessary services. The Capital Construction Program (other than sanitary sewer construction and resource recovery projects) is primarily financed through transfers from the General Fund and the sale of General Obligation Bonds. Supplementing the General Fund and General Obligation Bond monies are additional funding sources including federal and state grants, contributions, and tax revenues from special revenue districts.

The Fairfax County Capital Construction Program includes: School construction of both new and renovated school facilities, park facilities, primary and secondary roadways, libraries, trails/sidewalks, fire stations, government centers with police substations, stormwater management, athletic field maintenance and the renovation/maintenance of County facilities. In addition, the Capital Construction Program includes the construction of housing units to provide affordable housing opportunities to citizens, neighborhood improvements to older County neighborhoods, and commercial revitalization initiatives for specific commercial centers identified throughout the County.

Funding in the amount of \$653,241,444 is included in FY 2009 for the County's Capital Construction Program. Of this amount, \$277,765,785 is included for debt service and \$375,475,659 is included for capital expenditures. The source of funding for capital expenditures includes: \$11,844,411 in General Fund monies, \$182,471,764 in General Obligation Bonds, \$97,500,000 in sewer system revenues, \$10,214,656 in House Bill 599 state revenues, \$45,600,000 in Real Estate revenues supporting the value of the penny for Stormwater Management and Affordable Housing programs, and \$27,844,828 in financing from various other sources. Other sources of financing include transfers from other funds, user fees, developer contributions and payments, and miscellaneous revenues.

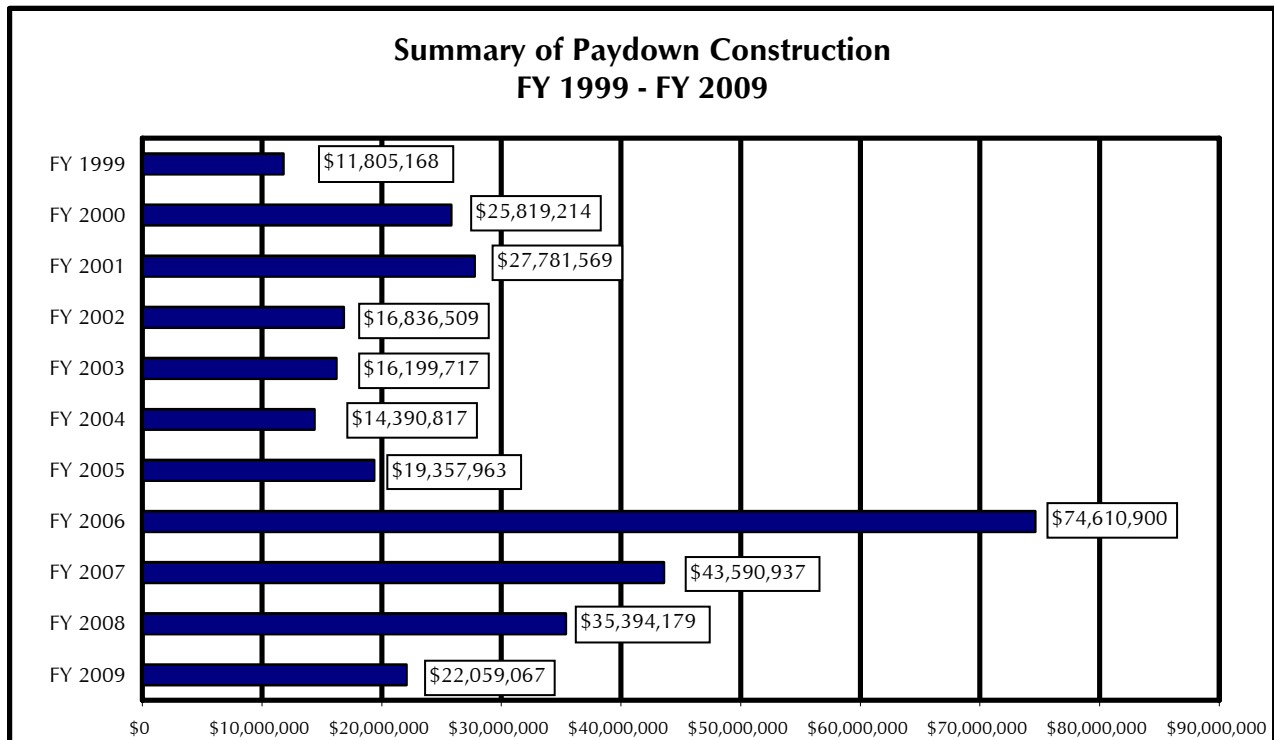


Capital Projects Overview

Capital Paydown Program

In FY 2009, an amount of \$22,059,067 has been included for the Capital Paydown Program. This funding level is supported by the General Fund in the amount of \$11,844,411 and the application of House Bill 599 state revenues in the amount of \$10,214,656. In recent years the paydown construction program had been constrained based on budget limitations. In FY 2006 however, the paydown construction program grew substantially over previous years. This dramatic increase was primarily attributed to several major projects that were funded with General Fund dollars. These included \$15 million for the McConnell Public Safety and Transportation Operations Center (MPSTOC), and an amount of \$35.8 million which represented the “Penny for Affordable Housing”, and the County’s Stormwater Management Program. Beginning in FY 2007, the Penny for Affordable Housing and Stormwater Management are reflected as revenue from the Real Estate tax and not included in the paydown level. This change allowed the paydown total to more accurately reflect General Fund dollars dedicated to the County’s capital construction program.

The FY 2009 Advertised Budget Plan paydown program of \$22.0 million represents 0.66 percent of General Fund disbursements. It reflects a decrease from the FY 2008 Adopted Budget Plan of \$13,335,112 due to one-time project funding not required in FY 2009 and a reduction in funding due to budget constraints. One time projects funded in FY 2008 and not required in FY 2009 included: funding for operational requirements associated with the opening of the McConnell Public Safety Transportation and Operations Center (MPSTOC), upgrades to the County’s Data Center, loose furniture and phone systems associated with the opening of the expanded Courthouse, and other one time capital projects. Due to budget constraints, reductions to a variety of projects have been necessary in FY 2009, including support for the development of Laurel Hill, capital renewal requirements, and additional courtroom renovations. In addition, no funding has been included in FY 2009 for the County’s land acquisition reserve and other capital projects and programs remain unfunded.



This graph depicts the level of paydown funding between FY 1999 and FY 2009. Since FY 2000, the paydown program has been enhanced by the application of House Bill 599 state revenue funds; and paydown funding between FY 2000 and FY 2005 remained at a consistent annual level. As previously mentioned, the FY 2006 paydown amount reflected several large initiatives. Beginning in FY 2007 a decrease in annual paydown funding has occurred and funding for only the most critical projects has been included. FY 2009 paydown funding enables the County to fund the most critical capital renewal projects, operational

Capital Projects Overview

requirements associated with development at Laurel Hill, continue the County's park and school athletic field maintenance programs, required payments and obligations, and other critical priorities.

County Capital Renewal

FY 2009 funding in the amount of \$6,924,321 has been included for County capital renewal projects. Funding is supported by the allocation of House Bill 599 state revenues. This funding is a decrease of \$15 million over the funding level provided for capital renewal in FY 2008. This is due in part to the passage of the fall 2006 Public Safety Bond Referendum in the amount of \$14 million to finance capital renewal and improvements at public safety facilities including major building systems and equipment at these facilities. The FY 2009 funding level represents the County's continuing commitment to maintaining County-owned facilities. Capital renewal includes the annual work necessary to ensure that capital investment does not deteriorate and remains in a usable state. As with any maintenance program, sufficient attention is required to avoid increased project costs in the future. As long-term maintenance and renovation costs are difficult to project, they are not included in the initial costs of capital projects; however, they are essential to the service life and level of service provided by a facility. Continued funding of capital renewal is included in the County's Paydown Program to protect and extend the life of County facilities. County requirements are generated through scheduled preventative maintenance or from facility assessments.

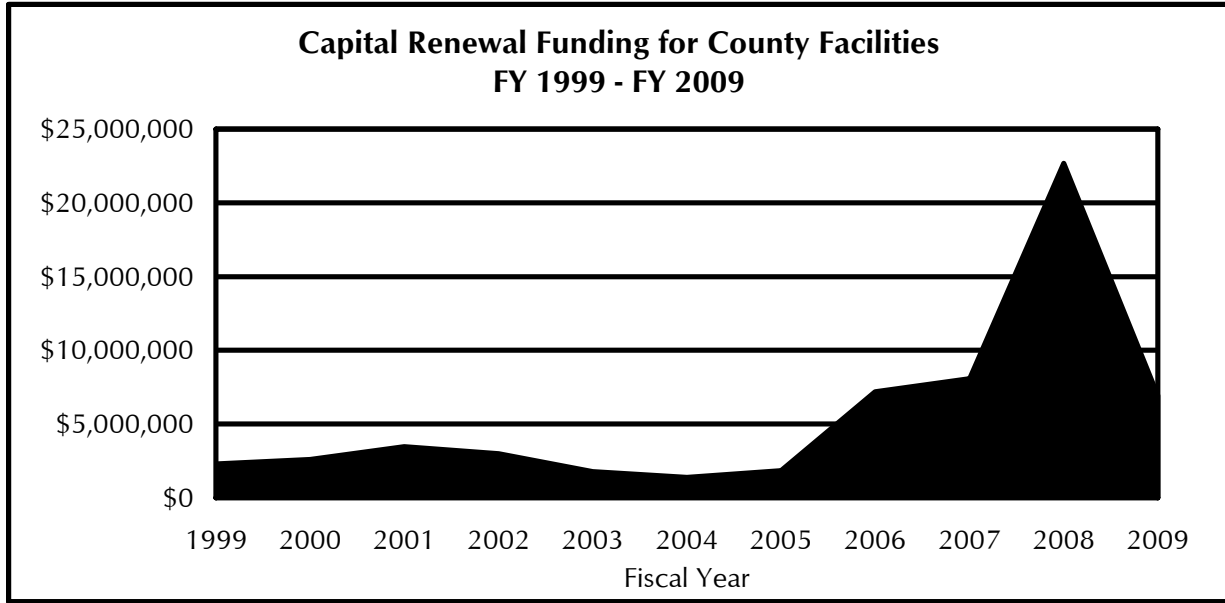
In order to better define the County's capital renewal needs, a comprehensive facilities condition assessment was conducted on 92 selected Fairfax County facilities (approximately 4.2 million square feet of space), representative of older facilities anticipated to have the most capital renewal requirements in the near future. The assessment included a complete visual inspection of roofs and all mechanical and electrical components for each facility. Maintenance and repair deficiencies were identified, as well as funding requirements identified. The results indicated a multi-million investment requirement over time. Specifically, the facility condition assessment indicated an estimated total of \$80 million will be needed through 2010 to repair facilities and meet expected repair and equipment replacement needs. The Facilities Management Department (FMD) prioritized the comprehensive facility assessment lists and classified projects into five categories. Projects were classified as Category F: urgent/safety related, or endangering life and/or property; Category D: critical systems beyond their useful life or in danger of possible imminent failure; Category C: life-cycle repairs/replacements where repairs are no longer cost effective; Category B: repairs needed for improvements if funding is available, and Category A: good condition. Funding is included in Fund 317, Capital Renewal Construction, in FY 2009 to address projects in category F, those that present safety concerns or where critical systems are in danger of possible failure.

Specific funding levels in FY 2009 include:

- ◆ Funded general maintenance projects include: HVAC/electrical replacement at various County facilities (\$3,875,000), and fire alarm replacement (\$1,020,000).
- ◆ An amount of \$1,709,321 provides for the emergency elevator replacement program. This program was established to address the replacement of elevators that have outlived their useful life and are experiencing frequent breakdowns. FY 2009 funding is included to begin to replace obsolete elevator components installed in the 18 year old system at the Government Center (\$1,339,321), and replace the 36 year old system for one elevator at the Historic Courthouse which is used by the public (\$370,000). Funding supports replacement of the elevator equipment, architectural and engineering costs, and installation and modification of related systems. This new elevator equipment will satisfy all current code requirements for elevator safety devices.
- ◆ The annual generator replacement program has been funded in FY 2009 in the amount of \$320,000. This program provides a funding mechanism to replace generators in the fiscal years in which the generator reaches its useful life of 25 years. FY 2009 funding provides for the replacement of the generators at Bailey's Fire Station (\$80,000), the Criminal Justice Academy (\$80,000), the Gum Springs Community Center (\$80,000), and the Mt. Vernon Fire Station (\$80,000).

Capital Projects Overview

The following chart depicts capital renewal funding between FY 1999 and FY 2009, including roof repairs, HVAC replacement, carpet replacement, parking lot and garage repairs, fire alarm system replacements, generator replacement, emergency building repairs, as well as bond funding specifically dedicated for renewal efforts. The increase shown in FY 2006 is primarily attributed to \$5 million in bond funding for capital renewal included for human services and juvenile facilities. Capital renewal funding for County facilities continues to increase in FY 2008 with the passage of the fall 2006 Public Safety Bond Referendum where voters approved \$14 million in bond funding for Public Safety and Court Facility capital renewal projects. The FY 2009 funding level represents a more level commitment to funding critical capital renewal projects, as well as preventative maintenance, in order to address those items identified in the comprehensive facilities condition assessment.



Athletic Field Maintenance Projects

FY 2009 funding in the amount of \$5,119,032 has been included for athletic field maintenance. This level of funding includes revenue generated from the Athletic Services Fee in the amount of \$950,000 which will directly support athletic field maintenance. Of this total, \$250,000 of Athletic Services Fee revenue will be dedicated to the enhanced maintenance of school athletic fields, \$500,000 will be dedicated to the Synthetic Turf Development Program, and \$200,000 to custodial support for indoor sports organizations. An effort has been made to provide continuous maintenance to ensure quality athletic fields at acceptable standards and improve safety for users. Maintenance of athletic fields includes: field lighting, fencing, irrigation, dugout covers, infield dirt, aeration, and seeding. These maintenance efforts will improve safety standards, enhance playing conditions, and increase user satisfaction. Specific funding levels in FY 2009 include:



The County continues to fund the Athletic Field Maintenance Program which will improve safety standards, enhance playing conditions, and increase user satisfaction.

- ◆ An amount of \$2,430,384 to continue athletic field maintenance efforts on Park Authority athletic fields. Athletic field costs include electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. This level of

Capital Projects Overview

funding reflects an increase of \$150,000 in FY 2009 to begin to address increases in water and electricity costs experienced in recent years. This effort is being coordinated by the Fairfax County Park Authority.

- ◆ An amount of \$738,648 to support general maintenance at designated Fairfax County Public Schools (FCPS) athletic fields. This maintenance effort includes a consistent mowing frequency of 28 times per year at 473 athletic fields (approximately 176 school sites) and provides for aeration and over-seeding to improve turf coverage and reduce the chance of injury. This program was established in an effort to maintain consistent standards among all athletic fields, improve playing conditions and safety standards, and increase user satisfaction. This effort is managed by the Park Authority; however, all field maintenance is coordinated between the Park Authority and the Department of Community and Recreation Services (CRS).
- ◆ An amount of \$1,000,000 for maintenance of school athletic fields. This project will provide consolidated funding for maintenance performed by the Park Authority on FCPS athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. The maintenance will provide a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It will also establish post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. Of the total funding, an amount of \$250,000 is included for this program based on the FY 2009 projection of revenue generated from the Athletic Services Fee, and \$750,000 is supported by the General Fund.
- ◆ An amount of \$500,000 supported by revenue generated by the Athletic Services Fee is included to support the Synthetic Turf Development Program. This program facilitates the development of synthetic turf fields in the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities. In addition, to this funding, on November 7, 2006, the voters approved a \$25 million Park Bond Referendum of which \$10 million is earmarked to fund the conversion of up to 12 fields from natural turf to synthetic turf.
- ◆ An amount of \$200,000 for custodial support for indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Revenue generated from the Athletic Services Fee is used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. This project is entirely supported by revenue generated from the Athletic Services Fee and managed by Department of Community and Recreation Services.
- ◆ An amount of \$100,000 to continue the replacement and upgrading of Fairfax County Public Schools (FCPS) boys' baseball field lighting systems used by many County organizations. A standard of 30-foot candles of light in the infield and 20-foot candles of light in the outfield are the recommended levels of lighting. Currently all boys fields have lighting. Funding supports a replacement and repair schedule, as well as improvements to bring older lighting systems up to new standards. Lighting costs are shared with FCPS. FY 2009 funding represents the County's share of total costs and will provide for lighting improvements at Sandburg Middle School. The FCPS annually prioritizes funding for field lighting.



One of the many fields in Fairfax County for use by all residents.

- ◆ Funding in the amount of \$100,000 to continue installing lights on FCPS athletic fields and identified County parks used for girls' softball. Staff from the Department of Community and Recreation Services

Capital Projects Overview

(CRS) continues to work with community sports groups and coordinate with the FCPS and the Fairfax County Park Authority to identify, prioritize and develop plans for addressing girls' softball field lighting requirements. FY 2009 funding provides for continued softball field lighting installation at Madison High School. This effort is being coordinated by CRS.

- ◆ An amount of \$50,000 for routine maintenance of girls' softball field amenities on select Fairfax County Public School sites. These amenities, such as dugouts, fencing, and irrigation systems, were added or constructed by the county based on recommendations by the citizen-led Action Plan Review Team (APRT) in order to reduce disparities in the quality of fields assigned to boys baseball and girls softball organizations. Routine maintenance is necessary both to maintain equity and to ensure safety. For five years, funding of \$200,000 was provided to support Girl's Fast Pitch Field Maintenance improvements to various girl's softball fields throughout the County as requested by the Fairfax Athletic Inequities Reform (FAIR). Funding for the Girls Fast Pitch Maintenance project ended in FY 2004. FY 2009 funding will provide maintenance to the improvements and amenities made to girl's softball fields.

Park Maintenance Projects

FY 2009 funding in the amount of \$2,182,076 has been included for Park maintenance of both facilities and grounds. The Park facilities maintained with General Fund monies include but are not limited to field houses, boat houses, pump houses, maintenance facilities, sheds, shelters, and office buildings. Park priorities are based on the assessment of current repair needs, including safety and health issues, facility protection, facility renewal, and improved services. In addition, Park maintenance requirements are generated through scheduled preventative maintenance or from user requests for facility alterations. Specific funding levels in FY 2009 include:

- ◆ An amount of \$425,000 for general park maintenance at non-revenue supported Park facilities. These maintenance requirements include major non-recurring repairs and stabilization of new properties, as well as repairs/replacements and improvements to roofs, electrical and lighting systems, sprinklers, HVAC systems, and the replacement of security and fire alarm systems.
- ◆ An amount of \$987,076 to support annual requirements for Park grounds maintenance at non-revenue supported parks. Grounds maintenance includes the upkeep of sidewalks, mowing of wooded and grassy areas, parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts and trails at County parks.
- ◆ An amount of \$470,000 for minor routine preventive maintenance of non-revenue supported Park Authority structures. These repairs include the replacement of broken windows and doors, equipment repairs, and the scheduled inspection of HVAC, security, and fire alarm systems.
- ◆ An amount of \$300,000 to continue the implementation of Americans with Disabilities Act (ADA) compliance at Park facilities. FY 2009 funding will support mandated retrofits at Lake Fairfax Park including the outdoor restroom, parking spaces, and an accessible route to the picnic pavilion.

Trails and Sidewalks

- ◆ Funding in the amount of \$300,000 is included in for the Virginia Department of Transportation (VDOT) participation project for sidewalk repair and replacement. VDOT conducts repair and replacement of County-maintained sidewalks and is reimbursed by the County, subject to an agreement approved by the Board of Supervisors. County costs are minimized based on the ability to implement multiple VDOT sidewalk construction contracts.
- ◆ On an annual basis, the Paydown Program typically supports the Emergency Maintenance of Existing Trails project (\$100,000). This project has been eliminated from the Paydown Program due to the availability of a new funding source. On April 4, 2007, the General Assembly approved the Governor's substitute for House Bill 3202 (HB 3202). This bill is the first infusion of new transportation dollars in

Capital Projects Overview

Northern Virginia in more than 20 years. As a result, significant new funding for transportation will be made available to Fairfax County, starting in the second part of FY 2008. In FY 2009 this new revenue source and supported transportation projects, programs, and staff, are reflected in Fund 124, County and Regional Transportation Projects. The Emergency Maintenance of Existing Trails project has subsequently been incorporated within Fund 124 to be supported by these new transportation funds.

New and Renovated County Facilities

FY 2009 funding in the amount of \$3,562,006 has been included for costs related to the renovation of existing facilities and the construction of new facilities.

- ◆ Funding of \$1,672,006 is included to continue to address property management and development, as well as continued building stabilization efforts at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government in early 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space. FY 2009 funding will continue to address needs at this site, including a security/maintenance contract, consulting services, structural maintenance and utilities at existing buildings, custodial, planning, and maintenance at park facilities.

- ◆ Funding of \$1,090,000 is included for telecommunication systems, I-Net connections and cabling at several new facilities. FY 2009 funding is included for phone system equipment at the West Ox Bus



Significant progress is being made on the Courthouse Expansion and Renovation project.

Garage (\$65,000), the Health Department Lab being relocated to Belle Willard (\$100,000), and the Mt. Vernon Mental Health Center (\$25,000). Funding in the amount of \$900,000 is included for I-Net connections for the following facilities: Thomas Jefferson Library, Dolley Madison Library, Girls Probation House, Less Secure Shelter, Gregory Drive Treatment Facility, Health Department Lab, McConnell Public Safety Transportation and Operations Center (MPSTOC), Burke Centre

Library, Wolfrap Fire Station, Richard Byrd Library, Great Falls Fire Station, Martha Washington Library and Mt. Vernon Mental Health Center. Of this amount, \$190,000 is supported by the General Fund, and an additional \$900,000 is supported from Fund 105, Cable Communications.

- ◆ Funding of \$800,000 is included to support the third year of a five year lease purchase agreement for required systems furniture associated with the newly expanded Courthouse.

Road Improvements/Developer Defaults

FY 2009 funding of \$825,000 is included to support the following County road programs and developer defaults requirements:

- ◆ Funding in the amount of \$750,000 to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. Land Development Services (LDS) anticipates that 18 new projects will be identified for resolution in FY 2009 as well as 50 requests to prepare composite cost estimates to complete specific developer default projects. FY 2009 funding in the amount of \$750,000 is included for developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is

Capital Projects Overview

projected in developer default revenue and an additional \$450,000 is supported by the allocation of HB 599 state revenues.

- ◆ An amount of \$75,000 to fund emergency and safety road repairs to County-owned service drives and County-owned stub streets which are currently not accepted by the Virginia Department of Transportation (VDOT) into the state highway system for maintenance. Emergency safety repairs supported through this project include pothole repair, drive surface overlays, sidewalk and curb repairs, traffic and pedestrian signage, and hazardous tree removal.
- ◆ On an annual basis, the Paydown Program typically supports the Spot Improvement Program (\$1,000,000), the Road Viewers (\$50,000) and the Road Maintenance (\$50,000) programs. These projects have been eliminated from the Paydown Program due to the availability of a new funding source. On April 4, 2007, the General Assembly approved the Governor's substitute for House Bill 3202 (HB 3202). This bill is the first infusion of new transportation dollars in Northern Virginia in more than 20 years. As a result, significant new funding for transportation will be made available to Fairfax County, starting in the second part of FY 2008. In FY 2009 this new revenue source and supported transportation projects, programs, and staff, are reflected in Fund 124, County and Regional Transportation Projects. The Spot Improvement, Road Viewers and Road Maintenance programs have subsequently been incorporated within Fund 124 to be supported by these new transportation funds.

Payments and Obligations

FY 2009 funding in the amount of \$2,946,632 has been included for costs related to annual contributions and contractual obligations.

- ◆ Funding of \$750,000 is included for the County's annual contribution to offset school operating and overhead costs associated with new SACC Centers.
- ◆ Funding of \$1,016,483 is included for Fairfax County's contribution to the Northern Virginia Community College (NVCC). Funding provides for the continued construction and maintenance of various capital projects on college campuses within the NVCC system. The FY 2009 funding level reflects \$1.00 per capita based on a population figure provided by the Weldon Cooper Center.
- ◆ Funding of \$1,080,149 is included for the fourth payment for the Salona property. Based on the Board of Supervisor's approval of the purchase of the conservation easement at the Salona property on September 26, 2005, an amount of \$1,080,149 will be dedicated to the FY 2009 payment. The total cost of the property is \$18.2 million with payments scheduled through FY 2026.
- ◆ Funding of \$100,000 is included to support payments to developers for interest earned on conservation bond deposits. The County requires developers to contribute funds to ensure the conservation of existing natural resources. Upon satisfactory completion of projects, the developer is refunded the deposit with interest.

Revitalization Initiatives

FY 2009 funding in the amount of \$1,105,000 has been included for costs related to revitalization of commercial areas identified by the County.

- ◆ Funding of \$190,000 is included for revitalization initiatives within the Office for Community Revitalization and Reinvestment for revitalization activities include marketing materials for countywide revitalization activities, consultant services and training.

Capital Projects Overview

- ◆ An amount of \$400,000 is included to continue recurring maintenance of capital improvements associated with the Commercial Revitalization Program as approved by the Board of Supervisors on December 2, 1996. Maintenance projects include landscaping, mowing, trash pickup, maintenance of bicycle racks, area signs and street furniture. Maintenance is provided in four major revitalization areas of Fairfax County including: Annandale, Route 1, Springfield and Baileys Crossroads.
- ◆ Funding of \$515,000 is included for the continuation of revitalization activities including marketing materials for countywide revitalization activities, consultant services, training and staff and administrative costs associated with the continuation of previously approved revitalization projects. FY 2009 funding provides for current program needs, staffing and other activities associated with countywide residential improvement and repair projects within the Department of Housing and Community Development.

Environmental Initiatives

Funding of \$600,000 is included to provide funding for initiatives that directly support the Board of Supervisors Environmental Agenda. The Environmental Excellence 20-year Vision Plan (Environmental Agenda) includes six topic areas: Growth and Land Use; Air Quality and Transportation; Water Quality; Solid Waste; Parks, Trails, and Open Space; and Environmental Stewardship. FY 2009 prioritized initiatives include: continued outreach materials for air quality awareness targeted at County employees, residents, school children and business owners (\$30,000); removal of invasive plants that threaten native plant communities and expansion of Park Authority volunteer and outreach programs (\$150,000); an additional five remote household hazardous waste events (\$75,000); litter campaign and other environmental initiatives (\$66,900); and energy management at 8 park facilities (\$278,100). In addition, an amount of \$108,000 has been provided in Fund 119, Contributory Fund to continue partnering with three non-profit agencies to expand tree planting throughout the County.

Other Projects

FY 2009 funding in the amount of \$645,000 has been included for other Capital Projects. Specific funding levels include:

- ◆ An amount of \$125,000 for the maintenance and establishment of geodetic survey control points for the Geographical Information System (GIS) system. This project also supports the development and maintenance of an interactive, GIS-based Web site which will provide convenient and cost effective monumentation information to the County's land development customers.
- ◆ An amount of \$20,000 for Minor Streetlight Upgrades to support minor upgrades and repairs to existing streetlights that do not meet current VDOT illumination standards for roadways.
- ◆ An amount of \$500,000 is included to support development needs for a new County cemetery. Although the current County cemetery has been full for over 10 years, the County has continued to support indigent burials through a contract with a private cemetery. There is concern about the private vendor continuing to be available as land becomes more scarce and costs increase. FY 2009 funding will address development needs for a new cemetery proposed on property off of Old Colchester Road near the Noman G. Cole, Jr. Pollution Control Plant (NCPCP) including: a small parking lot, relocation of an existing security gate, additional fencing, a columbarium, and landscaping.



Fairfax County's Geographic Information System (GIS), which includes orthophotography layers, provides significant resources for both the public and County users in many beneficial ways. © 2005, Pictometry International

Capital Projects Overview

FY 2009 PAYDOWN PROJECTS

| Project | FY 2009 Advertised |
|--|-----------------------|
| Capital Renewal Projects | |
| (003100) Fire Alarm System Replacements | \$1,020,000 |
| (009151) HVAC/Electrical Systems | 3,875,000 |
| (009431) Emergency Generator Replacement | 320,000 |
| (009600) Elevator Replacement | 1,709,321 |
| Subtotal | \$6,924,321 |
| Park Authority Maintenance Projects | |
| (009416) ADA Compliance - Park Authority | \$300,000 |
| (009417) Park Authority - General Maintenance | 425,000 |
| (009442) Park Authority - Grounds Maintenance | 987,076 |
| (009443) Park Authority - Facility Maintenance | 470,000 |
| Subtotal | \$2,182,076 |
| Athletic Field Maintenance Projects | |
| (004999) Boys' Athletic Field Lighting | \$100,000 |
| (005000) Girls' Softball Field Lighting | 100,000 |
| (005006) Parks Maintenance at FCPS Athletic Fields | 738,648 |
| (005009) Athletic Field Maintenance | 2,430,384 |
| (005012) Athletic Services Fee-Field Maintenance | 750,000 |
| (005020) APRT-Amenity Maintenance | 50,000 |
| Subtotal | \$4,169,032 |
| Trails and Sidewalks | |
| (X00407) VDOT Sidewalk Repair/Replacement | \$300,000 |
| Subtotal | \$300,000 |
| New and Renovated County Facilities | |
| (009218) Courthouse IT Equipment and Program Support | \$800,000 |
| (009432) Telecomm/Telephone Systems | 190,000 |
| (009444) Laurel Hill Development | 1,672,006 |
| Subtotal | \$2,662,006 |
| Road Improvements/Developer Defaults | |
| (U00060) Developer Defaults | \$450,000 |
| (V00002) Emergency Road Repair | 75,000 |
| Subtotal | \$525,000 |
| Obligations and Payments | |
| (007012) School-Age Child Care (SACC) | \$750,000 |
| (008043) Northern Virginia Community College | 1,016,483 |
| (009494) Salona Property | 1,080,149 |
| (009998) Payments of Interest on Conservation Bonds | 100,000 |
| Subtotal | \$2,946,632 |

Capital Projects Overview

| Project | FY 2009 Adopted |
|--|----------------------------|
| Revitalization Initiatives | |
| (009422) Maintenance-Commercial Revitalization Program | \$400,000 |
| (009800) Revitalization Initiatives | 190,000 |
| (014272) Community Improvement Program Costs | 515,000 |
| Subtotal | \$1,105,000 |
| Environmental Initiatives | |
| (009700) Environmental Initiatives | \$600,000 |
| Subtotal | \$600,000 |
| Other Projects | |
| (U00005) Survey Control Network Monumentation | \$125,000 |
| (Z00016) Minor Streetlight Upgrades | 20,000 |
| (009702) County Cemetery | 500,000 |
| Subtotal | \$645,000 |
| TOTAL PAYDOWN PROGRAM | \$22,059,067 |

Capital Projects Overview

Capital General Obligation Bond Program

The Board of Supervisors annually reviews cash requirements for capital projects financed by General Obligation bonds to determine the ongoing schedule for construction of currently funded projects as well as those capital projects in the early planning stages. The bond capital program is reviewed annually by the Board of Supervisors in association with the Capital Improvement Program (CIP), and revisions are made to cashflow estimates and appropriation levels as needed. The CIP is designed to balance the need for public facilities as expressed by the countywide land use plan with the fiscal capability of the County to meet those needs. The CIP serves as a general planning guide for the construction of general purpose, school, and public facilities in the County. The County's ability to support the CIP is entirely dependent upon and linked to the operating budget. The size of the bond program in particular is linked to the approved General Fund disbursement level.

The Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. The *Ten Principles* specifically indicate that debt service expenditures as a percentage of General Fund disbursements should remain under 10 percent and that the percentage of debt to estimated market value of assessed property should remain under 3 percent. The County continues to maintain these debt ratios with debt service requirements as a percentage of General Fund disbursements at 8.0 percent, and net debt as a percentage of market value at 0.89 percent as of June 30, 2007.

Continual monitoring and adjustments to the County's CIP have been necessary, as economic conditions have changed. The FY 2009 - 2013 Capital Improvement Program (With Future Years to 2018) is released concurrently with the FY 2009 budget. It should be noted that the operating budget is directly affected by the approval of the capital budget and its capital project components. The operating budget must absorb the debt service costs of all bond issues related to the capital budget, as well as the operating and maintenance costs for each facility and improvement.

In FY 2009, an amount of \$182,471,764 is included in General Obligation Bond funding. Of this amount, \$155,000,000 is budgeted in Fund 390, Public School Construction, \$23,828,000 has been included in Fund 309, Metro Operations and Construction, to support the 106-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses, \$2,596,839 has been included for the County contribution to the Northern Virginia Regional Park Authority (NVRPA), and an amount of \$1,046,925 is included to support library feasibility studies approved as part of the fall 2004 library bond referendum. Studies will focus on Woodrow Wilson, Tysons-Pimmit Regional, Pohick Regional, Reston Regional and John Marshall Libraries, and will help to determine the scope and cost of future renovation and expansion of these facilities.

Capital Projects Overview

Stormwater Management Program

Beginning in FY 2006, the Board of Supervisors designated the approximate value of one penny from the County's Real Estate Tax, to Fund 318, Stormwater Management Program. In FY 2009 the estimated value of one penny from the County's Real Estate tax, \$22.8 million, will again be dedicated to the Stormwater Management Program. Funding is posted as revenue from the Real Estate Tax associated with One Penny for Stormwater rather than a transfer from the General Fund.

This funding is designated for prioritized stormwater projects, and is essential to protect public safety, preserve property values and support environmental mandates, such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways. Projects include: repairs to stormwater infrastructure and measures to improve water quality, such as stream stabilization, rehabilitation and safety upgrades of dams, repair and replacement of underground pipe systems and surface channels, structural flood proofing, and Best Management Practices (BMP) site retrofits. This funding also supports development of watershed master plans, increased public outreach efforts and increased monitoring activities.



Photo of Lake Royal which is part of the County's extensive stormwater system that includes 1,800 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, and 1,104 stormwater management ponds.

The County's stormwater system, which includes 1,800 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, approximately 1,200 publicly maintained stormwater management ponds and approximately 2,400 privately maintained stormwater management ponds, is strained by an aging infrastructure and the continuous urbanization that has occurred in the County.

This, in combination with higher water quality standards that must now be addressed by local governments, necessitates a more significant, multiyear investment in terms of funding and staff resources. As part of the Municipal Separate Storm Sewer Systems (MS4) permit, the County has initiated a phased approach to completing watershed planning in its 30 watersheds. The current watershed planning effort provides an in-depth review of existing watershed planning processes and provides recommendations for improvements to the internal procedures, as well as makes recommendations to improve external partnerships with public and special interest groups involved in the watershed planning efforts. In conjunction with an evaluation of the planning processes, an expedited planning schedule was begun in FY 2007. The result of that planning schedule is that all 30 watersheds were in an active planning stage at the end of FY 2007. The expedited schedule will ensure that Fairfax County meets its commitment to the Chesapeake Bay 2000 Agreement, by completing the watershed planning process by the year 2010. As watershed management plans throughout the County are completed, the project implementation strategies and goals for the project list are developed.

The County is currently working with FCPS to assume the responsibility of the FCPS MS4 permit requirements. This consolidation effort will add approximately 225 additional stormwater management facilities to the County's existing inventory. Additional staff and resources have been provided to revise the County's current stormwater program and permit application process, complete the inventory of the School's facilities and initiate joint contracting programs. It is anticipated that developing a consolidated program will result in more effective delivery of services.

In FY 2009, the Stormwater Planning Division (SPD) and a portion of the Maintenance and Stormwater Management Division (MSMD) will charge positions and associated costs to Fund 318, Stormwater Management Program. Administrative expenses will be charged directly to Project FX0005, Operations Support, and will not be charged to individual projects throughout the fund. This results in a reduction of \$4,365,213 of General Fund support for the Stormwater program including \$4,131,165 associated with the charge out of positions and associated costs, and \$234,048 in Agency 89, Fringe Benefits. Historically, these expenses have been supported by the General Fund; however, based on budget constraints in FY 2009, the

Capital Projects Overview

General Fund cannot fully support the Stormwater program. Other General Fund reductions would have been required had Fund 318 funding not been available to provide this support for the Stormwater program. This adjustment to Fund 318 will impact future stormwater project implementation schedules.

The Penny for Affordable Housing Fund

The Penny for Affordable Housing Fund, formerly known as the Housing Flexibility Fund, was established in FY 2006 and is designed to serve as a readily available source of funding for the preservation of affordable housing in the County. The Board of Supervisors dedicated the value of one penny on the Real Estate Tax rate to the Preservation of Affordable Housing, a major County priority. In FY 2009 the estimated value of one penny from the County's Real Estate Tax, \$22.8 million, will again be dedicated to this priority. Funding is posted as revenue from the Real Estate Tax associated with One Penny for Affordable Housing rather than a transfer from the General Fund.



Picture of the Hollybrooke complex, one of the County's Affordable Housing units.

Between 1997 and 2004, the County lost 1,300 affordable units due to condo conversions and prepayments by owners of federally-subsidized apartment complexes. The rapid pace of converting affordable units and selling them as market-rate condominiums accelerated through 2005 due to the significant appreciation of property values in Fairfax County. Between 1980 and 2005, the assessed value of dwellings in Fairfax County rose more than 300 percent. Similarly, rents have been driven up by the significant and growing demand for housing in the County. In fact, the annual income needed to afford a two bedroom apartment at the fair market rate of \$1,286 per month was estimated to be \$51,440 in FY 2007. This is just over 50 percent of the Area Median Income, meaning that there are many wage earners for whom living in Fairfax County is a significant financial struggle. The Center for Regional Analysis at George Mason University estimates that there is an affordable housing deficit that is projected to rise to 60,000 by 2020. Though current market conditions have seen a leveling off of prices for residential real estate, significant rent increases and the cumulative effect of exceptional growth in real estate values over the last several years has forced many first time buyers and renters, to either look to other areas for housing or simply eliminated the possibility for these families to enjoy home ownership.

In light of these trends, the Board of Supervisors set a County goal to preserve 1,000 units of affordable housing by the end of FY 2007, which the County has surpassed by preserving 1,412 units. County funding and financing are critical to achieving these goals. Fund 319, The Penny for Affordable Housing Fund, represents the County's financial commitment to preserving and creating affordable housing opportunities by dedicating a portion of its revenue specifically for affordable and workforce housing. To maximize the effectiveness of these funds, the Board of Supervisors recommended a minimum leverage ratio of 3:1 with non-County funds and that units funded by Fund 319 remain affordable at a minimum for a period of time consistent with the County's Affordable Dwelling Unit Ordinance, which was amended to be 30 years effective February 2006.

As of January 2008, a total of 2,207 affordable units have been preserved for both homeownership and rental purposes in a variety of large and small projects. Of that number, 252 units are preserved as affordable housing for periods of five years or less, and 1,955 units are preserved for 20 years or longer. A variety of funding sources were used to preserve these units; however, Fund 319 funds were critical for the preservation efforts associated with five large multifamily complexes that were purchased by private nonprofits: 216 units in Madison Ridge in Centreville (Sully District); 148 units in Hollybrooke II and III in the Seven Corners area of Falls Church (Mason District); 90 units in Sunset Park Apartments in Falls Church (Mason District); 319 units in Janna Lee Villages in the Hybla Valley area (Lee District); and 105 units in Coralain Gardens located on

Capital Projects Overview

Arlington Boulevard in Falls Church (Mason District). Fund 319 was instrumental in preserving two large complexes: 180 units at the Crescent apartment complex in Reston (Hunter Mill District) and 672 units at the Wedgewood apartment complex in Annandale (Braddock District). These projects were purchased by the County and are being managed by the Fairfax County Redevelopment and Housing Authority as part of the low and moderate income rental program. Without the availability of Fund 319 funds, both of these apartment complexes may have been lost as affordable housing.

Wastewater Management System

The Fairfax County Wastewater Management Program is operated, maintained, and managed within the Department of Public Works and Environmental Services (DPWES), and includes nearly 3,330 miles of sewer lines, 65 pumping stations, and 54 flow metering stations, covering approximately 234 square miles of the County's 407-square-mile land and water area. Treatment of wastewater generated is provided primarily through five regional wastewater collection and treatment plants.

One of the five regional plants is the County's owned and operated Noman M. Cole, Jr. Pollution Control Plant (NCPCP), which is currently permitted to treat 67 million gallons per day (MGD) of flow. By agreement, other regional facilities include Alexandria Sanitation Authority Plant, the Upper Occoquan Sewage Authority Plant, the District of Columbia Blue Plains Plant, and the Arlington County Plant. Fairfax County utilizes all of these facilities to accommodate a total treatment capacity of 158 MGD.



Photo of the Noman M. Cole Jr. Pollution Control Plant

An amount of \$97,500,000 is funded in FY 2009 to provide for the County's share of design and construction costs associated with Wastewater Management. Funds will support upgrade costs to the District of Columbia Water and Sewer Authority (DCWASA), the Arlington Treatment Plant, the Alexandria Treatment Plant, rehabilitation of Noman M. Cole, Jr. Pollution Control plant; as well as pump station renovations, sewer extension projects and the repair, replacement and renovation of various aging sewer lines.

Other Financing

An amount of \$27,844,828 in other financing supports various capital projects in FY 2009. Capital projects financed by other funding mechanisms include: developer contributions for road improvements throughout the County, as well as housing trust fund revenues, FCPS Parent Teachers Association contributions, anticipated developer default bonds, revenue generated from the Athletic Services Fee, refuse disposal revenue and other sources of funds.

Capital Projects Overview

Capital Construction and Operating Expenditure Interaction

To maintain a balanced budget, annual revenues are projected and operating and capital construction expenditures are identified to determine the County's overall requirements and funding availability. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources, with primary reliance on General Obligation bonds. The Board of Supervisors annually reviews cash requirements for capital project financing.

The County's capital program has a direct impact on the operating budget, particularly in association with the establishment and opening of new facilities. The Board of Supervisors continues to be cognizant of the effect of the completion of capital projects on the County's operating budget. The cost of operating new or expanded facilities or infrastructure is included in the fiscal year the facility becomes operational. However, in some cases, like the construction of the new Courthouse expansion, the operating impact may be absorbed gradually over several years. For example, costs associated with loose and systems furniture, moving expenses, providing for additional security and staffing, renovating existing courtrooms, implementing new courtroom technology, and setting up an Operations and Maintenance satellite shop with staff dedicated to the courthouse facility are all costs that can be phased in over time, thus spreading the operating impact over a number of years, rather than concentrating costs in the fiscal year the facility opens.

Capital projects can affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs, or by providing capacity for new programs or services. Such impacts vary widely from project to project and, as such, are evaluated individually. Operating costs resulting from the completion of a capital project differ greatly depending on the type of capital project. A new facility for example, will often require additional staff, an increase in utility costs, and increases in custodial and maintenance contracts. Conversely, a capital project that renovates an existing facility may reduce operating expenditures due to a decrease in necessary maintenance costs.

For example, funding HVAC and electrical system repair or replacement projects has the potential to reduce operating expenditures by reducing costly maintenance and staff time spent addressing critical system repairs. The same is true for projects such as fire alarms, emergency generators, and carpet replacement, as well as roof repairs. Investing in aging and deteriorating building systems and components can alleviate the need for future expenditures, often resulting in significant cost avoidance. Additionally, if a system failure should occur, there is the potential that a County facility must shut down, suspending services to citizens and disrupting County business. The County's emphasis on capital renewal and preventative maintenance works to ensure these kinds of interruptions are avoided.

The opening of new County facilities results in the widest range of operating costs. For example, equipment and furniture, a book buy, additional staff, and an increase in utility costs may all be necessary to prepare for the opening of a new library or extensive library renovation. These costs are estimated as the project is developed and included in the appropriate agency budget in the year the facility becomes operational. In the FY 2009 timeframe, the expansion and renovation of several facilities will be completed which will directly impact the County's operating budget. The following list represents major new facilities which will open during FY 2009 and beyond. Operating expenditures are estimated based on projected opening dates. Additional information regarding the expenditures necessary to support these expanded facilities can be found in specific agency budget narratives.

Capital Projects Overview

New, Renovated, or Expanded County Facilities with Operating Costs Budgeted in FY 2009

| Facility | Fiscal Year Completion | Additional Positions | Estimated Net Operating Costs |
|---|---------------------------|-------------------------|----------------------------------|
| FY 2009 New, Renovated, or Expanded Facilities | | | |
| Burke Community Library (full year funding) | FY 2009 | 0/0.0 SYE | \$639,418 |
| Facilities Management Operating Costs | FY 2009 | 0/0.0 SYE | 1,592,315 |
| West Ox Bus Operations Center | FY 2009 | 0/0.00 SYE | 3,675,341 |
| Total FY 2009 Costs | | 0/0.0 SYE | \$5,907,074 |

The following facilities are scheduled to open in upcoming years and may require additional staffing and operating costs. Requests for funding will be reviewed as part of the development of the annual budget in the year the facility opens.

| Facility | Fiscal Year Completion |
|--|---------------------------|
| Gregory Drive Treatment Facility | FY 2010 |
| Thomas Jefferson Community Library Renovation | FY 2010 |
| Health Department Laboratory | FY 2010 |
| Richard Byrd Community Library Renovation | FY 2010 |
| Martha Washington Community Library Renovation | FY 2010 |
| Less Secure Shelter II | FY 2010 |
| Alban DVS Facility | FY 2010 |
| Wolf Trap Fire Station | FY 2011 |
| Fair Oaks Police Station Renovation/Expansion | FY 2011 |
| Dolley Madison Community Library Renovation | FY 2011 |
| Mount Vernon Mental Health Center | FY 2011 |
| Great Falls Volunteer Fire & Rescue Station | FY 2011 |
| Newington DVS Facility | FY 2012 |
| McLean Police Station Renovation/Expansion | FY 2012 |
| West Ox Animal Shelter Renovation/Expansion | FY 2012 |
| Fire & Rescue Training Academy Renovation | FY 2012 |
| Reston Police Station Renovation/Expansion | FY 2013 |
| Mid-County Human Services (Woodburn) | TBD |

Personnel Services, Operating costs, and Capital Equipment costs incurred by a County agency while performing work on a capital project are charged as Recovered Costs to the project where applicable. The majority of capital projects in the County are administered by various agencies within the Department of Public Works and Environmental Services, Facilities Management Department, Fairfax County Park Authority and the Department of Housing and Community Development.

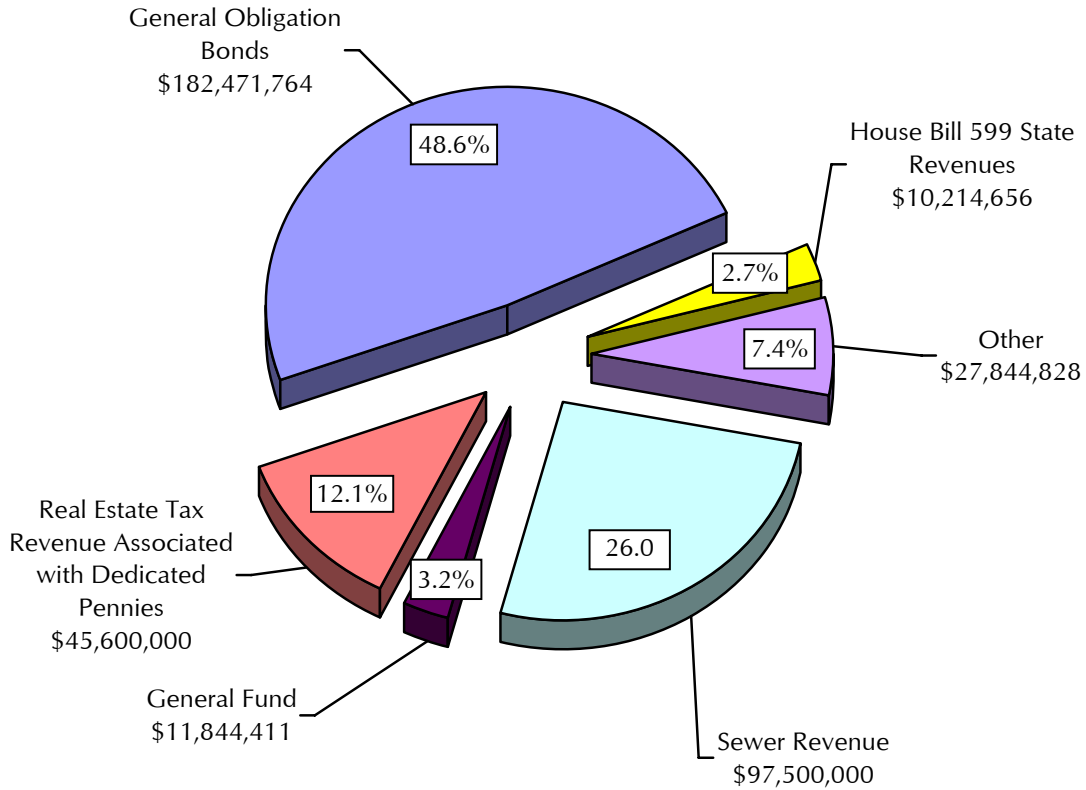
Capital Projects Overview

Summary of FY 2009 Capital Construction Program

Major segments of the County's FY 2009 Capital Construction Program are presented in the charts that follow. Several pie charts have been included to visually demonstrate the FY 2009 funding sources for capital expenditures. Capital construction expenditures by fund are shown in the Summary Schedule of FY 2009 Funded Capital Projects. In addition, details of all projects funded in FY 2009 have been included in this section. For an individual detailed description of each capital construction fund, see the Capital Project Funds section of the Capital Construction and Other Operating Funds in Volume 2. Detailed information concerning capital projects in Fund 390, Public School Construction, can be found in the [FY 2009 Superintendent's Proposed Budget](#).

Capital Projects Overview

CAPITAL CONSTRUCTION PROJECTS FY 2009 SOURCE OF FUNDS

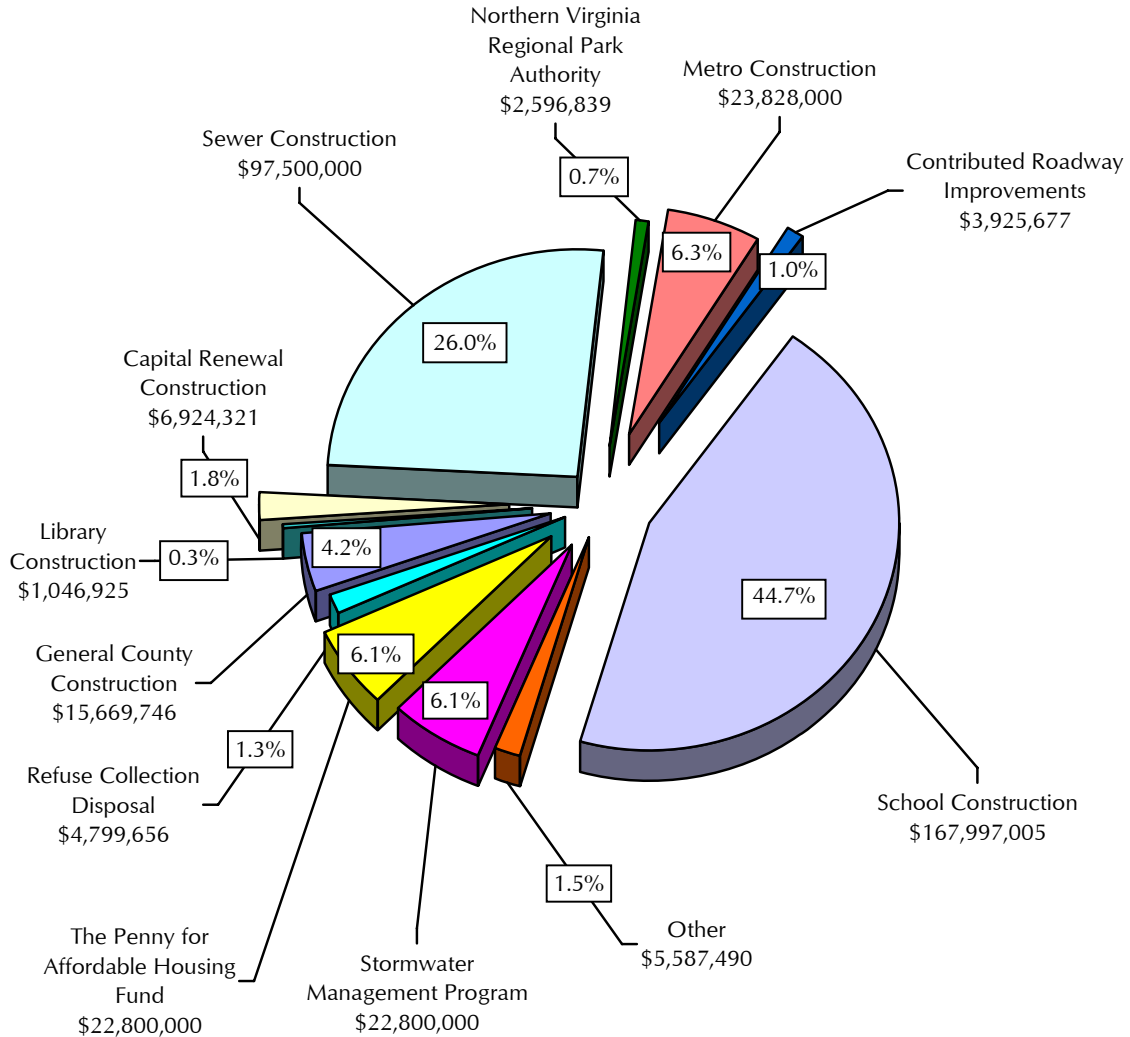


TOTAL = \$375,475,659

NOTE: This chart does not include debt service funding.

Capital Projects Overview

CAPITAL CONSTRUCTION PROJECTS FY 2009 EXPENDITURES

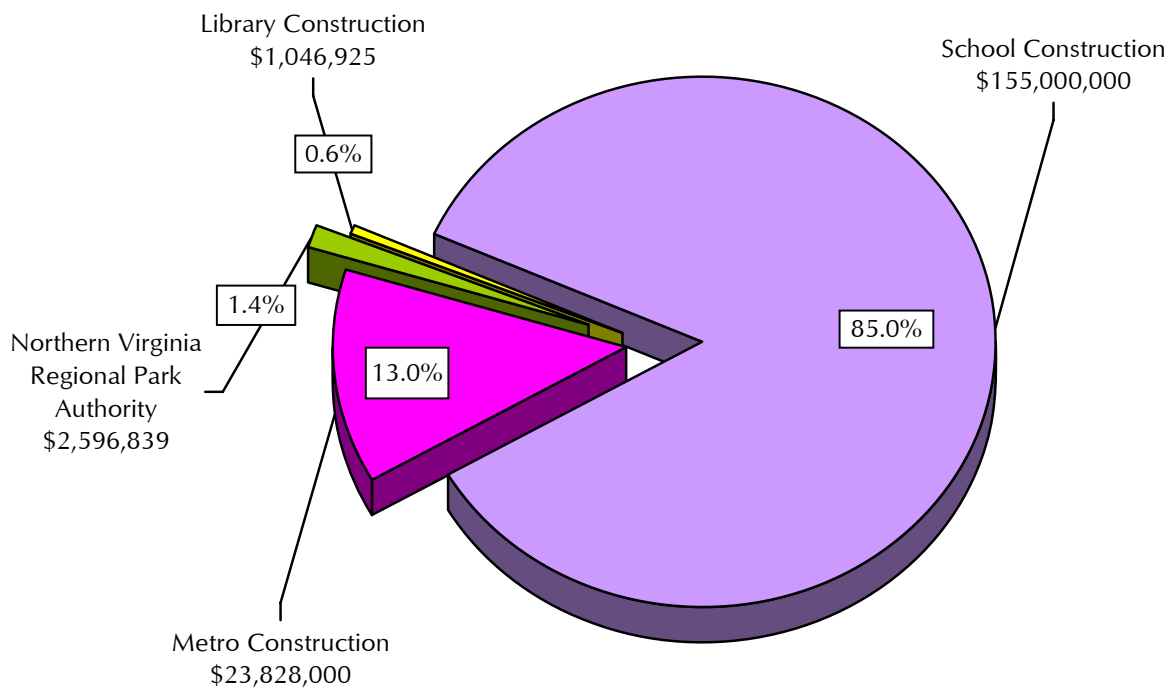


TOTAL = \$375,475,659

NOTE: This chart does not include debt service funding.

Capital Projects Overview

GENERAL OBLIGATION BOND FINANCED CAPITAL PROJECTS FY 2009 EXPENDITURES



TOTAL = \$182,971,764

SUMMARY SCHEDULE OF FY 2009 FUNDED CAPITAL PROJECTS

EXPENDITURES

FY 2009 FINANCING

| Fund/Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | General Obligation Bonds ¹ | General Fund | Federal/ State Aid | Other ² |
|--|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|----------------------|-----------------------|--------------------|
| SPECIAL REVENUE FUNDS³ | | | | | | | | |
| 109 Refuse Collection | \$240,547 | \$225,000 | \$493,454 | \$225,000 | \$0 | \$0 | \$0 | \$225,000 |
| 110 Refuse Disposal | 195,268 | 0 | 7,627,422 | 4,574,656 | 0 | 0 | 0 | 4,574,656 |
| 111 Reston Community Center | 427,693 | 2,948,797 | 3,554,133 | 1,895,490 | 0 | 0 | 0 | 1,895,490 |
| 113 McLean Community Center | 371,466 | 199,800 | 728,480 | 227,000 | 0 | 0 | 0 | 227,000 |
| 114 I-95 Refuse Disposal | 3,046,186 | 0 | 23,104,041 | 0 | 0 | 0 | 0 | 0 |
| 144 Housing Trust Fund | 5,434,417 | 1,940,000 | 9,099,104 | 1,850,000 | 0 | 0 | 0 | 1,850,000 |
| Subtotal | \$9,715,577 | \$5,313,597 | \$44,606,634 | \$8,772,146 | \$0 | \$0 | \$0 | \$8,772,146 |
| DEBT SERVICE FUNDS | | | | | | | | |
| 200/201 Combined County and School Debt Service | \$254,115,314 | \$266,867,991 | \$278,926,283 | \$277,765,785 | \$0 | \$267,800,849 | \$0 | \$9,964,936 |
| Subtotal | \$254,115,314 | \$266,867,991 | \$278,926,283 | \$277,765,785 | \$0 | \$267,800,849 | \$0 | \$9,964,936 |
| CAPITAL PROJECTS FUNDS | | | | | | | | |
| 300 Countywide Roadway Improvement Fund | \$687,248 | \$0 | \$529,004 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 301 Contributed Roadway Improvement Fund | 2,550,487 | 4,240,199 | 40,795,848 | 3,925,677 | 0 | 0 | 0 | 3,925,677 |
| 302 Library Construction | 6,939,492 | 1,064,000 | 44,887,969 | 1,046,925 | 1,046,925 | 0 | 0 | 0 |
| 303 County Construction | 32,695,435 | 20,463,886 | 93,389,925 | 15,669,746 | 0 | 10,529,411 | 2,990,335 | 2,150,000 |
| 304 Transportation Improvements | 26,756,897 | 2,100,000 | 51,356,515 | 0 | 0 | 0 | 0 | 0 |
| 306 Northern Virginia Regional Park Authority | 2,500,000 | 2,500,000 | 2,500,000 | 2,596,839 | 2,596,839 | 0 | 0 | 0 |
| 307 Pedestrian Walkway Improvements | 1,403,861 | 400,000 | 6,065,701 | 300,000 | 0 | 0 | 300,000 | 0 |
| 309 Metro Operations and Construction ⁴ | 18,200,989 | 21,900,000 | 21,900,000 | 23,828,000 | 23,828,000 | 0 | 0 | 0 |
| 311 County Bond Construction | 8,419,981 | 0 | 71,102,323 | 0 | 0 | 0 | 0 | 0 |
| 312 Public Safety Construction | 53,459,609 | 95,220,972 | 215,396,952 | 800,000 | 0 | 800,000 | 0 | 0 |
| 314 Neighborhood Improvement Program ⁵ | (117) | 0 | 360,919 | 0 | 0 | 0 | 0 | 0 |
| 315 Commercial Revitalization Program | 210,451 | 0 | 4,560,560 | 0 | 0 | 0 | 0 | 0 |
| 316 Pro Rata Share Drainage Construction | 1,994,230 | 0 | 20,488,383 | 0 | 0 | 0 | 0 | 0 |
| 317 Capital Renewal Construction | 8,188,512 | 21,924,321 | 33,851,054 | 6,924,321 | 0 | 0 | 6,924,321 | 0 |

SUMMARY SCHEDULE OF FY 2009 FUNDED CAPITAL PROJECTS

EXPENDITURES

FY 2009 FINANCING

| Fund/Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | General Obligation Bonds ¹ | General Fund | Federal/ State Aid | Other ² |
|--|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|----------------------|-----------------------|----------------------|
| 340 Housing Assistance Program | 1,512,986 | 935,000 | 13,690,974 | 515,000 | 0 | 515,000 | 0 | 0 |
| 341 Housing General Obligation Bond Construction | 13,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 Park Authority Bond Construction | 35,010,772 | 0 | 50,862,077 | 0 | 0 | 0 | 0 | 0 |
| 390 Public School Construction | 147,929,690 | 158,519,596 | 433,275,357 | 167,997,005 | 155,000,000 | 0 | 0 | 12,997,005 |
| Subtotal | \$348,474,180 | \$329,267,974 | \$1,105,013,561 | \$223,603,513 | \$182,471,764 | \$11,844,411 | \$10,214,656 | \$19,072,682 |
| Real Estate Tax Revenue Associated with One Penny | | | | | | | | |
| 318 Stormwater Management Program | \$18,469,806 | \$22,700,000 | 43,378,769 | \$22,800,000 | \$0 | \$0 | \$0 | \$22,800,000 |
| 319 The Penny for Affordable Housing Fund | 22,313,055 | 22,700,000 | 25,175,948 | 22,800,000 | 0 | 0 | 0 | 22,800,000 |
| Subtotal | \$40,782,861 | \$45,400,000 | \$68,554,717 | \$45,600,000 | \$0 | \$0 | \$0 | \$45,600,000 |
| ENTERPRISE FUNDS | | | | | | | | |
| 402 Sewer Bond Extension and Improvements | \$24,875,406 | \$13,550,000 | \$40,589,058 | \$23,500,000 | \$0 | \$0 | \$0 | \$23,500,000 |
| 408 Sewer Bond Construction | 5,637,193 | 0 | 67,935,338 | 74,000,000 | 0 | 0 | 0 | 74,000,000 |
| Subtotal | \$30,512,599 | \$13,550,000 | \$108,524,396 | \$97,500,000 | \$0 | \$0 | \$0 | \$97,500,000 |
| TOTAL | \$683,600,531 | \$660,399,562 | \$1,605,625,591 | \$653,241,444 | \$182,471,764 | \$279,645,260 | \$10,214,656 | \$180,909,764 |

¹ The sale of bonds is presented here for planning purposes. Actual bond sales are based on cash needs in accordance with Board policy.

² Other financing includes developer contributions and payments, sewer system revenues, transfers from other funds, pro rata deposits, miscellaneous revenues, the dedication of one penny of the Real Estate Tax, and fund balances.

³ Reflects the capital construction portion of total expenditures.

⁴ Reflects capital construction portion of Metro expenditures net of State Aid.

⁵ The negative FY 2007 expenditure reflects a credit for land acquisition associated with Project C00072 Brookland/Bush Hill II.

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|---------------------------------|--|------------------------|----------------|---|
| 303, County Construction | | | | |
| 004999 | Boys' Athletic Field Lighting (Countywide) | Continuing | \$100,000 | Funding to continue the replacement and upgrading of Fairfax County Public Schools (FCPS) boys' baseball field lighting systems used by many County organizations. A standard of 30-foot candles of light in the infield and 20-foot candles of light in the outfield are the recommended levels of lighting. Currently all boys fields have lighting. Funding supports a replacement and repair schedule, as well as improvements to bring older lighting systems up to new standards. FY 2009 funding represents the County's share of total costs and will provide for lighting improvements at Sandburg Middle School. The FCPS annually prioritizes funding for field lighting. This effort is being coordinated by the Department of Community and Recreation Services. |
| 005000 | Girls' Softball Field Lighting (Countywide) | Continuing | \$100,000 | Funding to continue installing lights on FCPS athletic fields and identified County parks used for girls' softball. Staff from the Department of Community and Recreation Services (CRS) continues to work with community sports groups and coordinate with FCPS and the Fairfax County Park Authority to identify, prioritize and develop plans for addressing girls' softball field lighting requirements. FY 2009 provides continued funding to complete softball field lighting installation at Madison High School. This effort is being coordinated by the Department of Community and Recreation Services. |

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|---|
| 005006 | Parks Maintenance of FCPS Fields (Countywide) | Continuing | \$738,648 | Funding is included to support general maintenance at designated FCPS athletic fields. This maintenance effort includes a consistent mowing frequency of 28 times per year at 473 athletic fields (approximately 176 school sites) and provides for aeration and over-seeding to improve turf coverage and reduce the chance of injury. This program was established in an effort to maintain consistent standards among all athletic fields, improve playing conditions and safety standards, and increase user satisfaction. This effort is managed by the Park Authority; however, all field maintenance will be coordinated with CRS. |
| 005009 | Athletic Field Maintenance (Countywide) | Continuing | \$2,430,384 | Funding to continue athletic field maintenance efforts on Park Authority athletic fields. Athletic field costs include electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. This level of funding reflects an increase of \$150,000 to begin to address increases in water and electricity costs experienced in recent years. This effort is being coordinated by the Fairfax County Park Authority. |

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|--|------------------------|----------------|--|
| 005012 | Athletic Services Fee-Field Maintenance (Countywide) | Continuing | \$750,000 | <p>Funding is included for maintenance of school athletic fields. In addition to General Fund support of \$750,000, an amount of \$250,000 is also included for this program based on the FY 2009 revenue projection, of the Athletic Services Fee. This project will provide consolidated funding for maintenance performed by the Park Authority on Fairfax County Public Schools (FCPS) athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. The maintenance provides a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It also provides for post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. The total funding for this program in FY 2009 is \$1,000,000.</p> |
| 005020 | APRT-Amenity Maintenance (Countywide) | Continuing | \$50,000 | <p>Funding for routine maintenance of girl's softball field amenities on select Fairfax County Public School sites. These amenities, such as dugouts, fencing, and irrigation systems, were added or constructed by the county based on recommendations by the citizen-led Action Plan Review Team in order to reduce disparities in the quality of fields assigned to boys baseball and girls softball organizations. Routine maintenance is necessary both to maintain equity and to ensure safety. For 5 years, funding of \$200,000 was provided to support Girl's Fast Pitch Field Maintenance improvements to various girl's softball fields throughout the County as requested by the Fairfax Athletic Inequities Reform (FAIR). Funding for the Girl's Fast Pitch Field Maintenance Project ended in FY 2004. FY 2009 funding will provide maintenance to the improvements and amenities made to girl's softball fields.</p> |

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|--|
| 007012 | SACC Contribution (Countywide) | Continuing | \$750,000 | Funding for the annual County contribution to help offset school operating and overhead costs associated with SACC centers. The construction and renovation costs for SACC centers are funded by the FCPS through General Obligation Bonds for which the debt service costs are provided by the County General Fund. |
| 008043 | Northern Virginia Community College (Countywide) | Continuing | \$1,016,483 | Funding for the annual County contribution to the Northern Virginia Community College (NVCC). Funding provides for the continued construction and maintenance of various capital projects on college campuses within the NVCC system. NVCC has assessed \$1.00 per resident for each jurisdiction, based on census data. FY 2009 funding represents a \$1.00 per capita using the Weldon Cooper Center population figure of 1,016,483. |
| 009416 | ADA Compliance- FCPA (Countywide) | Continuing | \$300,000 | Funding to continue the implementation of Americans with Disabilities Act (ADA) compliance at Park facilities. FY 2009 funding will continue to support mandated retrofits at Lake Fairfax Park including the outdoor restroom, parking spaces, and an accessible route to the picnic pavilion. |
| 009417 | Parks-General Maintenance (Countywide) | Continuing | \$425,000 | Funding for major maintenance and repairs at non-revenue generating Park Authority facilities including electrical and lighting systems, security and fire alarm systems, sprinklers, HVAC improvements, roof repairs and the structural preservation of park historic sites. Facilities maintained include field houses, boathouses, pump houses, maintenance facility sheds, shelters, and office buildings. Priorities are based on an assessment of current repair needs associated with safety and health issues, facility protection, facility renewal, and improved services. |

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|---|
| 009422 | Maintenance - CRP (Countywide) | Continuing | \$251,671 | Funding provides for recurring maintenance associated with Commercial Revitalization Program (CRP) capital improvements. The CRP maintenance program was approved by the Board of Supervisors on December 2, 1996. Maintenance projects include landscaping, mowing trash pick-up, maintenance of bicycle racks, area signs, street furniture, and drinking fountains. Maintenance will be provided in four major revitalization areas in Fairfax County including: Annandale, Route 1, Springfield, and Baileys Crossroads. The inventory of areas maintained in CRP districts continues to increase annually. In addition, an amount of \$148,329 is supported by the allocation of HB 599 state revenues, for a total of \$400,000 in FY 2009. |
| 009432 | Telecommunication and Network Connections (Countywide) | Continuing | \$190,000 | Funding to support phone systems at new facilities including voice/data/wireless cabling, data switch and new telecommunications system. FY 2009 funding in the amount of \$190,000 is included for telecommunications systems at several new facilities including: the West Ox Bus Garage (\$65,000), the Health Department Lab being relocated to Belle Willard (\$100,000) and the Mt. Vernon Mental Health Center (\$25,000). Funding in the amount of \$900,000 is included for I-Net connections for the following facilities: Thomas Jefferson Library, Dolley Madison Library, Girls Probation House, Less Secure Shelter, Gregory Drive Treatment Facility, Health Department Lab, Public Safety Transportation and Operations Center (PSTOC), Burke Centre Library, Wolftrap Fire Station, Richard Byrd Library, Great Falls Fire Station, Martha Washington Library and the Mt. Vernon Mental Health Center. Of this amount, \$190,000 is supported by the General Fund, and an additional \$900,000 is supported from Fund 105, Cable Communications for a total of \$1,090,000 in FY 2009. |

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|--|
| 009442 | Parks-Grounds Maintenance (Countywide) | Continuing | \$987,076 | Funding for grounds maintenance at non-revenue producing countywide parks. Grounds maintenance includes the upkeep of sidewalks and parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails. In addition, grounds maintenance includes contracted mowing of grassy areas at park sites. |
| 009443 | Parks-Facilities Maintenance (Countywide) | Continuing | \$470,000 | Funding for routine repairs of non-revenue generating facilities (367 buildings totaling over 400,000 square feet) and over 276 pieces of equipment (mowers, tractors, etc.). Facility maintenance includes the replacement of broken windows and doors, equipment repairs, and scheduled inspections of HVAC, security and fire alarm systems. |
| 009494 | Salona Property (Dranesville) | Continuing | \$1,080,149 | Funding for the fourth payment associated with the Salona property. Based on the Board of Supervisor's approval of the purchase of a conservation easement associated with the Salona property on September 26, 2005 an amount of \$1,080,149 is provided for the FY 2009 payment. The total cost of the property is \$18.2 million with payments scheduled through FY 2026. |

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|---------------------|---|
| 009700 | Environmental Agenda Initiatives (Countywide) | Continuing | \$600,000 | This project provides funding for initiatives that directly support the Board of Supervisors Environmental Agenda. The Environmental Excellence 20-year Vision Plan (Environmental Agenda) includes six topic areas: Growth and Land Use; Air Quality and Transportation; Water Quality; Solid Waste; Parks, Trails and Open Space; and Environmental Stewardship. FY 2009 prioritized initiatives include: continued outreach materials for air quality awareness targeted at County employees, residents, school children and business owners (\$30,000); removal of invasive plants that threaten native plant communities and expansion of Park Authority volunteer and outreach programs (\$150,000); an additional five remote household hazardous waste events (\$75,000); litter campaign and other environmental initiatives (\$66,900); and energy management at eight park facilities (\$278,100). In addition, an amount of \$108,000 has been provided in Fund 119, Contributory Fund to continue partnering with three non-profit agencies to expand tree planting throughout the County. |
| 009800 | Revitalization Initiatives (Countywide) | \$1,033,376 | \$190,000 | Funding is included to support commercial revitalization initiatives. The Revitalization Initiatives program will provide support for the Office of Community Revitalization and Reinvestment within the Office of the County Executive on revitalization activities, marketing materials for countywide revitalization initiatives, consultant services and training. |
| 009998 | Payments of Interest on Conservation Bonds (Countywide) | Continuing | \$100,000 | Funding for payment to developers for interest earned on conservation bonds. The County requires developers to make deposits to ensure the conservation of natural resources. Upon satisfactory completion of the project, the developer is refunded the deposit with interest. |
| Total | | \$1,033,376 | \$10,529,411 | |

Details: Paydown Program (General Fund)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|---|--|------------------------|------------------|---|
| Fund 312, Public Safety Construction | | | | |
| 009218 | Courthouse IT Equipment and Support (Providence) | \$11,000,150 | \$800,000 | Funding is included for system furniture required for the courthouse expansion project. An amount of \$800,000 is included for the third year of a five year lease purchase agreement associated with required systems furniture for the expanded courthouse. |
| Total | | \$11,000,150 | \$800,000 | |
| Fund 340, Housing Assistance Program | | | | |
| 014272 | Community Improvement Program Costs (Countywide) | \$515,000 | \$515,000 | Funding for staff and administrative costs associated with community improvement projects. |
| Total | | \$515,000 | \$515,000 | |

TOTAL PAYDOWN (GENERAL FUND)

\$11,844,411

Details: Paydown Program (House Bill 599)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--------------------------------------|---|------------------------|----------------|---|
| Fund 303, County Construction | | | | |
| U00005 | Survey Network Control Monumentation (Countywide) | Continuing | \$125,000 | Funding to support the maintenance and establishment of geodetic survey control points for the GIS system. Monumentation is placed on the ground for the use of both the private and public sector for surveying and mapping control. More than 1,400 survey monuments have been established in the County; however, it is estimated that more than one-third of these no longer exist as a result of construction activities, erosion and vandalism. This project also supports the development and maintenance of an interactive, GIS-based Web site which will provide convenient and cost-effective monumentation information to the County's land development customers. |
| U00060 | Developer Defaults (Countywide) | Continuing | \$450,000 | Funding to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The receipt of monies from developer escrow and court judgments and/or compromise settlements is often not sufficient to offset the costs. It should be noted there has been an increased level of activity for this program in recent years and current projections indicate this trend will continue. Land Development Services (LDS) anticipates 18 to 20 new projects will be identified for resolution in FY 2009 as well as 50 requests to prepare composite cost estimates to complete specific developer default projects. FY 2009 funding in the amount of \$750,000 is included for developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue, and \$450,000 is supported by the allocation of HB 599 state revenues. |

Details: Paydown Program (House Bill 599)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|--|------------------------|----------------|--|
| V00002 | Emergency Road Repairs (Countywide) | Continuing | \$75,000 | Funding to support emergency and safety road repairs to County-owned service drives and County-owned stub streets which are currently not accepted by the Virginia Department of Transportation (VDOT) into the state highway system for maintenance. Emergency safety repairs include pothole repair, drive surface overlays, sidewalk and curb repairs, traffic and pedestrian signage, and hazardous tree removal. |
| Z00016 | Minor Streetlight Upgrades (Countywide) | Continuing | \$20,000 | Funding to support minor upgrades and repairs to existing streetlights that do not meet current Virginia Department of Transportation illumination standards for roadways. |
| 009422 | Maintenance - CRP (Countywide) | Continuing | \$148,329 | Funding provides for recurring maintenance associated with Commercial Revitalization Program (CRP) capital improvements. The CRP maintenance program was approved by the Board of Supervisors on December 2, 1996. Maintenance projects include landscaping, mowing trash pick-up, maintenance of bicycle racks, area signs, street furniture, and drinking fountains. Maintenance will be provided in four major revitalization areas in Fairfax County including: Annandale, Route 1, Springfield, and Baileys Crossroads. The inventory of areas maintained in CRP districts continues to increase annually. In addition, an amount of \$251,671 is supported by the General Fund, for a total of \$400,000 in FY 2009. |
| 009444 | Laurel Hill (Mount Vernon) | Continuing | \$1,672,006 | Funding to continue to address property management and development at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government in early 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space. FY 2009 funding continues to address needs at this site, including a security/maintenance contract, consulting services, structural maintenance and utilities at existing buildings, custodial, planning, engineering positions, and maintenance of park facilities. |

Details: Paydown Program (House Bill 599)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|---|---|------------------------|--------------------|--|
| 009702 | County Cemetery (Mt. Vernon) | \$500,000 | \$500,000 | Funding for development of a new County cemetery. Although the current County cemetery has been full for over 10 years, the County has continued to support indigent burials through a contract with a private cemetery. There is concern about the private vendor continuing to be available as land becomes more scarce and costs increase. FY 2009 funding will address development needs for a new cemetery proposed on property off of Old Colchester Road near the Noman G. Cole, Jr. Pollution Control Plant (NCPCP) including: a small parking lot, relocation of an existing security gate, additional fencing, a columbarium, and landscaping. |
| Total | | \$500,000 | \$2,990,335 | |
| Fund 307, Pedestrian Improvements | | | | |
| X00407 | Sidewalk Replacement/ VDOT Participation (Countywide) | \$2,700,000 | \$300,000 | Funding to continue the Virginia Department of Transportation (VDOT) Sidewalk Participation Program, which allows VDOT to repair and replace County-maintained sidewalks in concert with existing VDOT construction. The County then reimburses VDOT once repairs are complete. County costs are minimized based on VDOT's ability to implement multiple sidewalk construction contracts simultaneously. |
| Total | | \$2,700,000 | \$300,000 | |
| Fund 317, Capital Renewal Construction | | | | |
| 003100 | Fire Alarm Systems (Countywide) | Continuing | \$1,020,000 | Funding to support the replacement of fire alarm systems throughout the County. Fire alarm systems are replaced based on age and difficulty in obtaining replacement parts and service. FY 2009 funding is included for the replacement of fire alarm systems installed in the original Adult Detention Center building in 1975 (\$720,000), and the 10 year old system at the Criminal Justice Academy (\$300,000), both of which are experiencing failure due to age and obsolete system parts. In general, the useful life of fire alarm systems is 15 years. |

Details: Paydown Program (House Bill 599)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|---|
| 009151 | HVAC/Electrical Systems (Countywide) | Continuing | \$3,875,000 | Funding is included for HVAC replacement at prioritized County facilities, based on the severity of problems including overloaded systems, fire hazards, costly repairs and lack of alternative funding sources. This funding level will provide for HVAC replacement and electrical repairs for the 18 year old system at the Government Center (\$2,200,000), the 36 year old system at the Police Annex (\$850,000), the 3 year old system at the James Lee Community Center which is experiencing inefficient system operations (\$575,000) and the 50 year old system at the Patrick Henry Shelter (\$250,000). All of these repairs have been classified as safety-imminent repairs or critical systems beyond their useful life in risk of failure, or life-cycle repairs/replacements where repairs are no longer cost effective. In general, the useful life of HVAC/Electrical systems is 20 years. |
| 009431 | Emergency Generator Replacement (Countywide) | Continuing | \$320,000 | Funding for the emergency generator replacement program. This program was established to address the replacement of generators that have outlived their useful life of 25 years. FY 2009 funding is included to replace the generators and obsolete parts for the 17 year old system at Bailey's Fire Station (\$80,000), the 24 year old system at the Criminal Justice Academy (\$80,000), the 11 year old system at the Gum Springs Community Center (\$80,000), and the 18 year old system at the Mt. Vernon Fire Station (\$80,000). In general, the useful life of generators is 25 years. |

Details: Paydown Program (House Bill 599)

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|--------------------------------------|------------------------|--------------------|--|
| 009600 | Elevator Replacement (Countywide) | Continuing | \$1,709,321 | Funding for the emergency elevator replacement program. This program was established to address the replacement of elevators that have outlived their useful life. FY 2009 funding is included to replace obsolete elevator components installed in the 18 year old system at the Government Center (\$1,339,321), and replace the 36 year old system for one elevator at the Historic Courthouse which is used by the public (\$370,000). Funding supports replacement of the elevator equipment, architectural and engineering costs, and installation and modification of related systems. This new elevator equipment will satisfy all current code requirements for elevator safety devices. In general, the useful life of elevators is 25 years |
| Total | | Continuing | \$6,924,321 | |

| | |
|--|---------------------|
| TOTAL PAYDOWN (HOUSE BILL 599 STATE REVENUES) | \$10,214,656 |
| TOTAL PAYDOWN PROGRAM | \$22,059,067 |

Details: Real Estate Tax Revenue Associated with Dedicated Pennies

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--|--|------------------------|----------------|--|
| Fund 318, Stormwater Management Program | | | | |
| CA8000 | Cameron Run Watershed Projects (Braddock, Lee, Mason, Mount Vernon, Providence) | \$2,815,000 | \$400,000 | As management plans are developed for each of the 30 watersheds within the County, projects are identified that will restore and protect the County's streams. These projects improve water quality, wildlife habitat, and provide increased community stewardship opportunities in support of state/federal requirements and the County's commitment to the Chesapeake Bay 2000 agreement. Implementation includes such practices as public education campaigns, street/parking lot sweeping, acquisition of conservation easements, buffer restoration, wetlands restoration, conversion of stormwater management ponds to Best Management Practice (BMP) facilities, stream restoration, and installation of Low Impact Development (LID) features. Implementation strategies and goals are developed on a watershed basis. Funding is included for improvements identified in the Cameron Run watershed management plan. |
| CU8000 | Cub Run Watershed Projects (Springfield, Sully) | \$875,249 | \$400,000 | Funding is included for improvements identified in the Cub Run watershed management plan. |
| DC8000 | Kingstowne Monitoring (Lee) | \$1,173,299 | \$300,000 | Funding to support ongoing monitoring and maintenance requirements associated with the Kingstowne environmental program. This program was established by the Board of Supervisors in June 1985 and was intended to continue until completion of the Kingstowne Development. In FY 2002, the program was expanded to include the water quality monitoring requirements of the U.S. Army Corps of Engineers for the development of the South Van Dorn Street extension. |
| DF8000 | Difficult Run Watershed Projects (Dranesville, Hunter Mill, Providence, Springfield, Sully) | \$1,050,000 | \$400,000 | Funding is included for improvements identified in the Difficult Run watershed management plan. |

Details: Real Estate Tax Revenue Associated with Dedicated Pennies

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|---|
| FX0001 | Interim Watershed Projects (Countywide) | \$4,315,000 | \$2,800,000 | This project provides funds to address watershed implementation plans in the County. Watershed plans for approximately 55 percent of the County are already complete. Implementation of these plans is funded through individual projects. Funding to complete the watershed planning effort for the remaining 45 percent of the County was allocated in FY 2007. Consultants have been selected and contract processes are ongoing. Completion of all watershed plans is expected to be staggered in the next 2-3 years, with several nearing completion during FY 2009. This project provides funding to allow for some project implementation prior to completion of the plans, as well as for projects to begin immediately for each new watershed plan as they are finalized. |
| FX0002 | Contributions for Planting Through Earth Sangha Inc. (Countywide) | \$120,000 | \$60,000 | This project provides funding to Earth Sangha Inc. for joint participation projects related to tree buffer restoration projects throughout Fairfax County. The buffer restoration projects are in support of the overall stormwater program to re-establish native plant buffers adjacent to streams and natural waterways. Earth Sangha is a non-profit organization that will achieve project goals by leveraging the use of volunteers, and provide significant opportunities for community involvement and environmental awareness. The tree buffer restoration initiative through the use of non-profit organizations and volunteer efforts is consistent with the Board of Supervisors' Environmental Agenda, and the County's requirements for public outreach efforts associated with the municipal separate storm system (MS4) permit. |

Details: Real Estate Tax Revenue Associated with Dedicated Pennies

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|---|
| FX0003 | Contributions for Planting Through Fairfax Releaf Inc. (Countywide) | \$30,000 | \$15,000 | This project provides funding contributions to Fairfax Releaf Inc. for tree planting projects throughout Fairfax County. The tree planting projects are consistent with the overall stormwater program to re-establish native plant buffers which increases the natural absorption of stormwater runoff associated with ground imperviousness. Fairfax Releaf is a non-profit organization that achieves project goals by leveraging the use of volunteers, and provides significant opportunities for community involvement and environmental awareness, which is consistent with the Board of Supervisors' Environmental Agenda, and the County's requirements for public outreach efforts associated with the municipal separate storm system (MS4) permit. |
| FX0005 | Operations Support (Countywide) | \$5,234,048 | \$5,234,048 | This project provides for staff and operational support costs for implementation of the Stormwater program. In FY 2009, the Stormwater Planning Division (SPD) and a portion of the Maintenance and Stormwater Management Division (MSMD) within the Department of Public Works and Environmental Services (DPWES) will charge positions and associated costs to Fund 318 in the amount of \$4,365,213. FY 2009 total funding of \$5,234,048 includes the above adjustment and recovered costs that were previously billed to various projects within this fund. Administrative expenses will be charged directly to Project FX0005, Operations Support, and will not be charged to individual projects throughout the fund. The staff costs represent the internal staff time for positions while working on stormwater projects in Fund 318. Additionally, the project will provide the operational support for the Stormwater program related to Information Technology requirements and computer software support. Other operational support funded under this project will include, but is not limited to, goods and services all required in support of the Stormwater program. |

Details: Real Estate Tax Revenue Associated with Dedicated Pennies

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|--|------------------------|----------------|--|
| FX1000 | Storm Drainage Improvements and Innovative Projects (Countywide) | \$4,801,665 | \$1,500,000 | This project provides funding to address storm drainage projects that are not associated with the watershed implementation projects. These storm drainage projects are identified through inspection programs and citizens requests for assistance that require projects to correct deficiencies to existing storm drainage systems. In addition, this project provides funding for innovative low impact development projects to retrofit existing county owned facilities for environmental stormwater management opportunities. Innovative stormwater management systems such as green roof designs and rain gardens are developed and designed to manage stormwater runoff. |
| FX3000 | Stormwater Program Support (Countywide) | \$750,000 | \$250,000 | The County's aggressive stormwater implementation program, and resulting increase in projects, requires additional field inspection, stormwater analysis, and construction quality control. Contract employees will be assigned to work under the direction of County staff, and perform inspection, testing, research and analysis, utility coordination and project close-out. |
| FX4000 | Dam Safety Projects (Countywide) | \$9,857,418 | \$2,720,000 | Funding will enable the County to meet State permit requirements, assessment and monitoring of dams, and associated dam repair activities. The Virginia Department of Conservation and Recreation (DCR) regulate some of the dams that are maintained by the Department of Public Works and Environmental Services (DPWES). In order to obtain the required permits, the County must perform enhanced inspections of all dams and address safety requirements. In addition to the dam safety program, the County also maintains in excess of 1,000 non-regulated dams that also require assessment and associated repair activities that are funded under this project. It is anticipated that as the level and frequency of inspections on these smaller facilities increase, additional maintenance requirements will be identified. |

Details: Real Estate Tax Revenue Associated with Dedicated Pennies

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|--|------------------------|----------------|--|
| FX5000 | Stormwater Management Facilities (Countywide) | \$5,980,381 | \$1,000,000 | Funding supports a comprehensive engineering and inspection assessment of the public and private stormwater management infrastructure as required under the County's MS4 permit. This work includes field inspection activities, punch list development, private owner training, coordination, outreach, enforcement, and construction quality control of rehabilitation activities. |
| FX6000 | Infrastructure Reinvestment Program (Countywide) | \$16,773,278 | \$4,455,952 | Funding supports a comprehensive inspection, design, and contract administration program to rehabilitate, upgrade, and replace dilapidated County storm drainage infrastructure. The County storm drainage network consists of over 1,800 miles of pipe and in excess of 45,000 drainage structures. Much of this drainage system is nearing the end of its useful life. Funds from this project are also being used to build the Geographic Information System (GIS) and computerized project management systems that are used to manage and operate the storm drainage projects. |

Details: Real Estate Tax Revenue Associated with Dedicated Pennies

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|----------------|---|
| FX7000 | Municipal Separate Storm Sewer System Permit (Countywide) | \$7,159,267 | \$1,740,000 | Funding supports activities associated with the Virginia Pollutant Discharge Elimination System Municipal Separate Storm Sewer System (MS4) permit, which is required as part of the Clean Water Act amendments of 1987. The permit mandates implementation of a stormwater quality management program. The MS4 discharge permit is considered a 5-year renewal cycle as part of the National Pollutant Discharge Elimination System permits, which were last approved for the County in January 2002. Activities include water quality testing, watershed master planning, capital improvement programs, outreach and education and development of the GIS-based storm sewer system inventory. Permit activities are also affected by other state and federal mandates, including Total Maximum Daily Loads, the Chesapeake 2000 Agreement, and the Virginia Tributary Strategies. The County's MS4 permit expired in January 2007. Currently, the County is operating under extension of the expired permit while negotiations on permit renewal are continuing. The potential for program additions is likely with issuance of the new permit. |
| FX8000 | Emergency Watershed Projects (Countywide) | \$1,586,307 | \$325,000 | Funding supports the correction of emergency drainage problems, engineering studies, and construction to alleviate flooding problems of a recurring or emergency nature that arise during the fiscal year. Due to their emergency nature, these drainage problems cannot be identified in advance. |
| LH8000 | Little Hunting Creek Watershed Projects (Lee, Mount Vernon) | \$2,430,070 | \$400,000 | Funding is included for improvements identified in the Little Hunting Creek watershed management plan. |
| MP8000 | Middle Potomac Watershed Projects (Dransville, Providence) | \$900,000 | \$400,000 | Funding is included for improvements identified in the Middle Potomac watershed management plan. |

Details: Real Estate Tax Revenue Associated with Dedicated Pennies

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--|---|------------------------|---------------------|---|
| PH8000 | Popes Head Creek Watershed Projects (Braddock, Springfield) | \$2,030,000 | \$400,000 | Funding is included for improvements identified in the Popes Head Creek watershed management plan. |
| Total | | \$67,880,982 | \$22,800,000 | |
| Fund 319, The Penny for Affordable Housing Fund | | | | |
| 014196 | Affordable/ Workforce Housing Projects (Countywide) | Continuing | \$19,800,000 | Funding supports the preservation of affordable housing. Funding is provided to meet the Board of Supervisors' initial goal to preserve 1,000 units of affordable housing was met by the end of FY 2007; as of January 2008, a total of 2,207 units have been preserved. Between 1997 and 2004, the County lost 1,300 affordable units that have been converted into luxury condominiums or market-rate apartments. |
| 014239 | Crescent Apartments (Hunter Mill) | \$58,127,326 | \$3,000,000 | Funding is included for the annual debt service payment associated with the Crescent Apartment complex that was acquired in FY 2006. |
| Total | | \$58,127,326 | \$22,800,000 | |

TOTAL REAL ESTATE TAX ASSOCIATED WITH DEDICATED PENNY

\$45,600,000

Details: General Obligation Bonds

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--|---|------------------------|----------------------|--|
| Fund 302, Library Construction | | | | |
| 004850 | Library Feasibility Studies (Countywide) | Continuing | \$1,046,925 | Funding to support library feasibility studies approved as part of the fall 2004 library bond referendum. Studies will focus on Woodrow Wilson, Tysons-Pimmit Regional, Pohick Regional, Reston Regional and John Marshall Libraries, and will help to determine the scope and cost of future renovation and expansion of these facilities. |
| Total | | Continuing | \$1,046,925 | |
| Fund 306, Northern Virginia Regional Park Authority | | | | |
| NA | County Contribution (Countywide) | Continuing | \$2,596,839 | Funding to support Fairfax County's capital contribution to the Northern Virginia Regional Park Authority (NVRPA). Funding provides for costs associated with construction, park development, and capital requirements according to plans adopted by the NVRPA Board and its Capital Improvement Program. FY 2009 represents the first of four years of County contributions associated with \$11.0 million in the planned 2008 referendum. It will allow the NVRPA to continue to address needed capital infrastructure improvements. |
| Total | | Continuing | \$2,596,839 | |
| Fund 309, Metro Operations and Construction | | | | |
| NA | NA | Continuing | \$23,828,000 | General Obligation Bond funding to support the 106-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars and buses. |
| Total | | Continuing | \$23,828,000 | |
| Fund 390, Public School Construction | | | | |
| NA | NA | Continuing | \$155,000,000 | Funding is included for various school construction projects financed by General Obligation Bonds. For details, see the <u>FY 2009 Superintendent's Proposed Budget</u> . |
| Total | | Continuing | \$155,000,000 | |

TOTAL GENERAL OBLIGATION BONDS

\$182,471,764

Details: Wastewater Management System

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--|---|------------------------|---------------------|---|
| Fund 402, Sewer Construction Improvements | | | | |
| I00351 | Pump Station Renovations (Countywide) | Continuing | \$3,000,000 | Funding supports the renovation of pumping stations within the Wastewater Management Program. FY 2009 funding provides for the repair, renovation, replacement and upgrade of various pumping station equipment. This funding will also ensure proper operations in the wastewater conveyance during power outages. |
| L00117 | Dogue Creek Rehab/ Replacement (Mount Vernon) | Continuing | \$4,000,000 | Funding for the replacement of the Dogue Creek Force Main. The Dogue Creek Force Main is approximately 4,350 linear feet of 36-inch trunk line. FY 2009 funding provides for the replacement of back-up power generators and fund repair, renovation and replacement of pumping station equipment. |
| X00826 | Extension Projects (Countywide) | \$27,938,799 | \$5,000,000 | Funding for the completion of sewer extension and improvement projects in those areas of the County with chronic septic system failures. FY 2009 funding provides for the installation of approximately 12,000 linear feet of eight-inch sanitary sewer line. This funding will address septic failures for 87 dwellings on River Oaks Road as recommended by the Health Department. |
| X00905 | Replacement and Transmission (Countywide) | Continuing | \$7,500,000 | Funding for the systematic rehabilitation of the County's more than 3,330 miles of sanitary sewer lines. Funding includes \$7,500,000 for the recurring repair, replacement and renovation of 20 miles of sewer lines using predominantly "no dig" technologies. |
| X00910 | Replacement and Renewal (Mount Vernon) | Continuing | \$4,000,000 | Funding for the replacement of equipment and facilities at the Noman M. Cole, Jr. Pollution Control Plant to maintain efficient operations and meet permit requirements. Funding supports the carbon replacement for the plant's filter systems, methanol additional facilities for nitrogen removal, surge suppression of voltage spikes, incinerator rehabilitation, rehabilitation of tertiary clarifiers and grit building rehabilitation, replacement of backup generators, completion of the sludge dewatering facility replacement and provides for a stormwater management plan to control the plant's stormwater runoff. |
| Total | | \$27,938,799 | \$23,500,000 | |

Details: Wastewater Management System

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--|--|------------------------|----------------|---|
| Fund 408, Sewer Bond Construction | | | | |
| G00902 | DC Treatment Blue Plains (Countywide) | Continuing | \$10,000,000 | Funding supports the payment to District of Columbia Water and Sewer Authority (DCWASA) for Fairfax County's share of the project costs associated with upgrades to the Plant. The County pays for approximately 8.4 percent of the total costs for the design and construction of the upgrade for nitrification and sludge handling facilities. FY 2009 funding is required to meet the County's obligation based on the projected construction schedule. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. |
| G00904 | Arlington Treatment Plant Upgrade (Countywide) | \$25,750,000 | \$12,000,000 | Funding supports the expansion and improvement of the Arlington County Wastewater Treatment Plant for enhanced nitrogen removal. The Fairfax County Board of Supervisors renewed the service agreement with Arlington County in July 1994 for the purchase of permanent sewage treatment capacity allocation of three million gallons per day in the expanded and improved Arlington Wastewater Treatment Plant. FY 2009 funding is required to meet the County's obligation and is based on the current construction schedule. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. |
| I00906 | ASA Plant Improvements (Various) | Continuing | \$25,000,000 | Funding to support the payment of the Alexandria Sanitation Authority for Fairfax County's 60 percent share of construction costs associated with plant upgrades to the Alexandria Wastewater Treatment Plant. FY 2009 funding provides for the County's share of land acquisition costs and is based on the current construction schedule. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. |

Details: Wastewater Management System

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|---|------------------------|---------------------|--|
| N00322 | Noman M. Cole, Jr. Pollution Control Plant Upgrades (Mount Vernon) | \$137,366,502 | \$15,000,000 | Funding supports upgrades to the Noman M. Cole, Jr. Pollution Control Plant to meet nitrogen removal standards. Currently, the plant has the capabilities of meeting the current nitrogen removal target of 8.0 milligrams per liter. However, the State is requiring that the plant meet a standard of 3.0 milligrams per liter. In order to meet the 3.0 milligrams per liter limit, an upgrade of the plant's current nitrogen removal process will be required. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. |
| X00911 | Noman M. Cole, Jr. Pollution Control Plant Renovations (Mount Vernon) | \$118,829,000 | \$12,000,000 | Funding supports the repair, replacement, and renovation of facilities at the Noman M. Cole, Jr. Pollution Control Plant to maintain efficient operations and meet permit requirements. FY 2009 funding specifically supports the carbon replacement of the plant's filter systems, surge suppression of voltage, spikes, incinerator rehabilitation, treatment clarifiers and grit building rehabilitation, installation of backup generators, the final phase of sludge dewatering facility replacement and the stormwater management plan to control the plant's stormwater runoff. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. |
| Total | | \$281,945,502 | \$74,000,000 | |

TOTAL WASTEWATER MANAGEMENT SYSTEM

\$97,500,000

Details: Other Financing

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--|--|------------------------|--------------------|---|
| Fund 109, Refuse Collection | | | | |
| 109001 | Newington Facility Enhancements (Mount Vernon) | \$1,393,038 | \$225,000 | Funding for improvements and necessary maintenance of the Newington facility including building repairs, lighting and electrical system upgrades, the replacement/upgrade of the infrared heating system (including a new heating system in the storage building), waste oil heater installation and roof/skylight maintenance. |
| Total | | \$1,393,038 | \$225,000 | |
| Fund 110, Refuse Disposal | | | | |
| 174007 | Workers Facility (Springfield) | \$4,574,656 | \$4,574,656 | Funding is included to support the construction of a Workers Facility at the I-66 Transfer Station to replace the existing work and training space currently housed in a used trailer. This facility is anticipated to be a two story 12,000 square foot building that contains office space for supervisors, a lunch room, a large conference room for employee training, locker rooms, showers, and adequate number of bathrooms for employees. |
| Total | | \$4,574,656 | \$4,574,656 | |
| Fund 111, Reston Community Center | | | | |
| 003717 | Reston Community Center Facility Renovations (Hunter Mill) | \$5,750,208 | \$1,895,490 | Funding supports the renovation of the aquatics area, the replacement of the Heating Ventilation and Air Conditioning (HVAC) system and renovation of the theatre. |
| Total | | \$5,750,208 | \$1,895,490 | |
| Fund 113, McLean Community Center | | | | |
| 003601 | McLean Community Center Improvements (Dranesville) | \$2,594,833 | \$227,000 | Funding supports the installation of a theatre sound system, design for an HVAC upgrade and expansion of office space for the Scene Shop. |
| Total | | \$2,594,833 | \$227,000 | |
| Fund 144, Housing Trust Fund | | | | |
| 014116 | Affordable Housing Partnership Program (Countywide) | \$1,350,000 | \$1,350,000 | Funding included as a planning factor for further project feasibility studies in the Affordable Housing Partnership Program. |

Details: Other Financing

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|---|---|------------------------|--------------------|---|
| 014143 | Housing Trust Fund Land/Unit Acquisition (Countywide) | Continuing | \$250,000 | Funding included as a planning factor for the future acquisition of land and affordable dwelling units for FCRHA projects. |
| 014191 | Rehabilitation of FCRHA Properties (Countywide) | \$1,874,000 | \$250,000 | Funding is included as a planning factor to rehabilitate FCRHA non-public housing residential properties in order to maintain property safety and neighborhood quality of life standards. |
| Total | | \$3,224,000 | \$1,850,000 | |
| Fund 301, Contributed Roadway Improvement Fund | | | | |
| 007700 | Fairfax Center Reserve (Providence) | Continuing | \$709,478 | Funding is based on anticipated contributions and pooled interest income for roadway construction in Fairfax Center area. |
| 008800 | Centreville Reserve (Sully) | Continuing | \$137,307 | Funding is based on anticipated contributions and pooled interest income for roadway construction in Centreville area. |
| 009900 | Miscellaneous Contributions (Countywide) | Continuing | \$1,976,911 | Funding is based on anticipated contributions and pooled interest income for miscellaneous roadway improvements. |
| 009911 | Tysons Corner Reserve (Providence) | Continuing | \$1,101,981 | Funding is based on anticipated contributions and pooled interest income for roadway construction in Tysons Corner area. |
| Total | | Continuing | \$3,925,677 | |

Details: Other Financing

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|--------------------------------------|--|------------------------|----------------|---|
| Fund 303, County Construction | | | | |
| 005012 | Athletic Services Fee- Field Maintenance (Countywide) | Continuing | \$250,000 | Funding is included for maintenance of school athletic fields. In addition to General Fund support of \$750,000, an amount of \$250,000 is also included for this program based on the FY 2009 revenue projection, of the Athletic Services Fee. This project will provide consolidated funding for maintenance performed by the Park Authority on Fairfax County Public Schools (FCPS) athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. The maintenance provides a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It also provides for post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. The total funding for this program in FY 2009 is \$1,000,000. |
| 005013 | Athletic Services Fee- Turf Field Development (Countywide) | Continuing | \$500,000 | Funding is included to support the Synthetic Turf Development Program, based on the FY 2009 revenue projection, supported by revenue generated from the Athletic Services Fee. This program facilitates the development of synthetic turf fields throughout the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities. In addition, to this funding, on November 7, 2006, the voters approved a \$25 million Park Bond Referendum of which \$10 million is earmarked to fund the conversion of up to 12 fields from natural turf to synthetic turf. |

Details: Other Financing

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|----------------|--|------------------------|----------------|--|
| 005014 | Athletic Services Fee- Custodial Support (Countywide) | Continuing | \$200,000 | Funding is provided for custodial support of indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Revenue generated from the Athletic Services Fee has been used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. This project is entirely supported by revenue generated from the Athletic Services Fee and managed by the Department of Community and Recreation Services. |
| 009432 | Telecommunication and Network Connections (Countywide) | Continuing | \$900,000 | Funding to support phone systems at new facilities including voice/data/wireless cabling, data switch and new telecommunications system. FY 2009 funding in the amount of \$190,000 is included for telecommunications systems at several new facilities including: the West Ox Bus Garage (\$65,000), the Health Department Lab being relocated to Belle Willard (\$100,000) and the Mt. Vernon Mental Health Center (\$25,000). Funding in the amount of \$900,000 is included for I-Net connections for the following facilities: Thomas Jefferson Library, Dolley Madison Library, Girls Probation House, Less Secure Shelter, Gregory Drive Treatment Facility, Health Department Lab, McConnell Public Safety Transportation and Operations Center (MPSTOC), Burke Centre Library, Wolftrap Fire Station, Richard Byrd Library, Great Falls Fire Station, Martha Washington Library and the Mt. Vernon Mental Health Center. Of this amount, \$190,000 is supported by the General Fund, and an additional \$900,000 is supported from Fund 105, Cable Communications for a total of \$1,090,000 in FY 2009. |

Details: Other Financing

| Project Number | Project Name (District) | Total Project Estimate | FY 2009 Funded | Description |
|---|---------------------------------|------------------------|---------------------|---|
| U00060 | Developer Defaults (Countywide) | Continuing | \$300,000 | Funding to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The receipt of monies from developer escrow and court judgments and/or compromise settlements is often not sufficient to offset the costs. It should be noted there has been an increased level of activity for this program in recent years and current projections indicate this trend will continue. Land Development Services (LDS) anticipates 18 to 20 new projects will be identified for resolution in FY 2009 as well as 50 requests to prepare composite cost estimates to complete specific developer default projects. FY 2009 funding in the amount of \$750,000 is included for developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue, and \$450,000 is supported by the allocation of HB 599 state revenues. |
| Total | | Continuing | \$2,150,000 | |
| Fund 390, Public School Construction | | | | |
| NA | NA | Continuing | \$12,997,005 | Funding is included for various school construction projects financed from a state construction grant, Parent Teachers Association/Parent Teachers Organization receipts, and transfers from Fund 090, Public School Operating Fund. For details, see the FY 2009 Superintendent's Proposed Budget . |
| Total | | Continuing | \$12,997,005 | |

TOTAL OTHER FINANCING

\$27,844,828



1742

County of Fairfax, Virginia

Trends and Demographics



This section includes:

- Household Tax Analyses (Page 182)
- Demographic Trends (Page 187)
- Economic Trends (Page 191)

FY 2009
Advertised Budget Plan

Trends and Demographics

HOUSEHOLD TAX ANALYSES

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 2003 to FY 2009. This period provides five years of actual data, estimates for FY 2008 based on year-to-date experience, and projections for FY 2009. Historical dollar amounts are converted to FY 2009 dollar equivalents for comparison purposes using the Consumer Price Index for All Urban Consumers (CPI-U) for the Washington-Baltimore area. The Washington metropolitan area has experienced average annual inflation of 3.6 percent from FY 2003 to FY 2007. Preliminary projections for inflation in FY 2008 and FY 2009 are based on a forecast of 3.0 percent using the January 2008 issue of the Blue Chip Economic Indicators, and adjusting for the relatively higher rate of inflation that has occurred in the Washington area, compared nationally.

HOUSEHOLD TAXATION TRENDS: SELECTED CATEGORIES FY 2003 - FY 2009

The charts on the following pages show the trends in selected taxes (Real Estate Taxes, Personal Property Taxes, Sales Taxes and Consumer Utility Taxes) paid by the "typical" household in Fairfax County. It is important to note that the following data are not intended to depict a comprehensive picture of a household's total tax burden in Fairfax County.

The "typical" household in Fairfax County is projected to pay \$5,401.81 in selected County taxes in FY 2009, \$347.45 less than FY 2008 after adjusting for inflation. This reduction is primarily the result of lower real estate taxes due to the decline in the mean assessed value of property. From FY 2003 to FY 2009, the inflation adjusted increase in selected County taxes for the "typical" household is \$532.72, or an average annual increase of 1.7 percent. Note that taxes paid in FY 2003 through FY 2009 reflect the Commonwealth's Personal Property Tax Relief Act, which reduces an individual's Personal Property Tax liability on vehicles valued up to \$20,000 (see the section entitled "Personal Property Tax per Typical Household" for more information.)

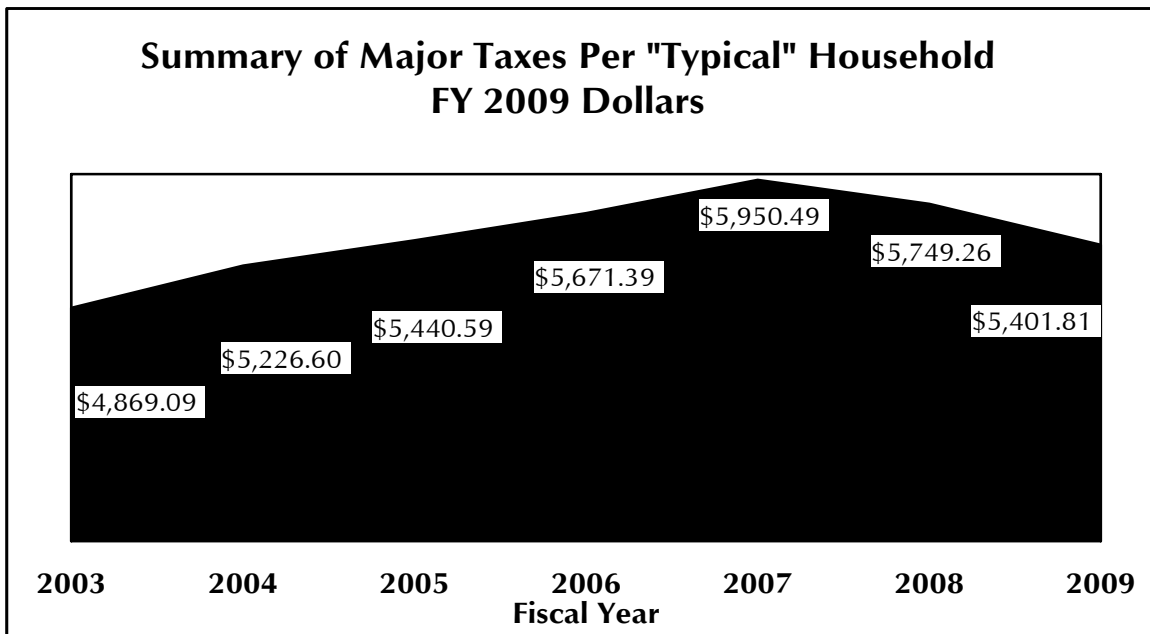
Summary of Major Taxes Per "Typical" Household

| | Number of Households | Real Estate Tax in FY 2009 Dollars | Personal Property Tax in FY 2009 Dollars ¹ | Sales Tax in FY 2009 Dollars | Consumer Utility Tax in FY 2009 Dollars | Total Taxes in FY 2009 Dollars ¹ |
|----------------------------|-------------------------|---|--|------------------------------------|--|--|
| FY 2003 | 366,585 | \$4,090.81 | \$285.43 | \$422.21 | \$70.64 | \$4,869.09 |
| FY 2004 | 370,322 | \$4,420.32 | \$288.95 | \$448.68 | \$68.65 | \$5,226.60 |
| FY 2005 | 376,717 | \$4,657.48 | \$270.33 | \$447.48 | \$65.30 | \$5,440.59 |
| FY 2006 | 378,990 | \$4,892.74 | \$277.22 | \$438.91 | \$62.52 | \$5,671.39 |
| FY 2007 | 386,868 | \$5,141.56 | \$310.93 | \$436.64 | \$61.36 | \$5,950.49 |
| FY 2008² | 394,911 | \$4,972.26 | \$290.20 | \$428.11 | \$58.69 | \$5,749.26 |
| FY 2009² | 403,120 | \$4,664.28 | \$257.44 | \$423.46 | \$56.63 | \$5,401.81 |

¹ Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the state's Personal Property Tax Relief program. FY 2003 through FY 2006 include a 70.0 percent reduction. Due to the Commonwealth capping the Personal Property Tax Relief program's reimbursement to localities, the reductions were 66.67 percent and 67.0 percent in FY 2007 and FY 2008, respectively. The FY 2009 estimated reductions is 68.50 percent. The difference in revenue will be paid to the County by the Commonwealth.

² Estimated

Trends and Demographics



Real Estate Tax Per "Typical" Household

| | Mean Assessed Value of Residential Property | Tax Rate per \$100 | Tax per Household | Tax per Household in FY 2009 Dollars |
|----------------------------|---|-----------------------|----------------------|---|
| FY 1992 | \$193,478 | \$1.11 | \$2,147.61 | \$3,407.45 |
| FY 2003 | \$276,945 | \$1.21 | \$3,351.03 | \$4,090.81 |
| FY 2004 | \$321,238 | \$1.16 | \$3,726.36 | \$4,420.32 |
| FY 2005 | \$361,334 | \$1.13 | \$4,083.07 | \$4,657.48 |
| FY 2006 | \$448,491 | \$1.00 | \$4,484.91 | \$4,892.74 |
| FY 2007 | \$544,541 | \$0.89 | \$4,846.41 | \$5,141.56 |
| FY 2008¹ | \$542,409 | \$0.89 | \$4,827.44 | \$4,972.26 |
| FY 2009¹ | \$524,076 | \$0.89 | \$4,664.28 | \$4,664.28 |

¹ Estimated

As shown in the preceding table, Real Estate Taxes per "typical" household are projected to decline \$163.16 between FY 2008 and FY 2009 to \$4,664.28, not adjusting for inflation. This drop is the result of a decrease in the mean assessed value of residential properties within the County due to a declining residential real estate market.

Since FY 2003, Real Estate Taxes have increased \$1,313.25 or an average annual increase of 5.7 percent per year, not adjusting for inflation. Adjusted for inflation, Real Estate Taxes per "typical" household are \$573.47 more than FY 2003, an average annual increase of 2.2 percent. Since FY 1992, Real Estate Taxes have risen an average of 1.9 percent per year after adjusting for inflation. The proposed FY 2009 Real Estate Tax rate of \$0.89 per \$100 of assessed value is unchanged from the FY 2008 level.

Trends and Demographics

Personal Property Tax Per "Typical" Household

| | Personal Property Taxes Attributed to Individuals | Number of Households | Tax per Household | Tax per Household in FY 2009 Dollars | After PPTRA | |
|----------------------------|---|-------------------------|----------------------|---|---|--|
| | | | | | Adjusted Tax per Household ¹ | Adjusted Tax per Household in FY 2009 Dollars ¹ |
| FY 2003 | \$285,711,943 | 366,585 | \$779.39 | \$951.45 | \$233.82 | \$285.43 |
| FY 2004 | \$300,683,961 | 370,322 | \$811.95 | \$963.16 | \$243.59 | \$288.95 |
| FY 2005 | \$297,598,959 | 376,717 | \$789.98 | \$901.11 | \$236.99 | \$270.33 |
| FY 2006 | \$321,026,237 | 378,990 | \$847.06 | \$924.08 | \$254.12 | \$277.22 |
| FY 2007 | \$340,181,270 | 386,868 | \$879.32 | \$932.87 | \$293.08 | \$310.93 |
| FY 2008² | \$337,170,343 | 394,911 | \$853.79 | \$879.40 | \$281.75 | \$290.20 |
| FY 2009² | \$329,460,946 | 403,120 | \$817.28 | \$817.28 | \$257.44 | \$257.44 |

¹ Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the state's Personal Property Tax Relief program. FY 2003 through FY 2006 include a 70.0 percent reduction. Due to the Commonwealth capping the Personal Property Tax Relief program's reimbursement to localities, the FY 2007 and FY 2008 reductions were 66.67 percent and 67.00 percent, respectively. The FY 2009 estimated reduction is 68.50 percent. The difference in revenue will be paid to the County by the Commonwealth.

² Estimated

Personal Property Taxes paid by the "typical" household are shown in the preceding chart. Personal Property Taxes paid reflect the Commonwealth of Virginia's Personal Property Tax Relief Act (PPTRA), which reduced an individual's Personal Property Tax payment by 70.0 percent in FY 2003 through FY 2006. Beginning in FY 2007, statewide reimbursements were capped at \$950 million. Each locality receives a percentage allocation from this fixed amount determined by the locality's share of statewide tax year 2005 collections. Each year County staff must determine the reimbursement percentage based on the County's fixed reimbursement of \$211.3 million and an estimate of the number and value of vehicles that will be eligible for tax relief. As the number and value of vehicles in the County vary, the percentage attributed to the state will vary. Based on a County staff analysis, the effective state reimbursement percentage was 66.67 percent and 67.00 percent in FY 2007 and FY 2008, respectively and will be set at 68.50 percent in FY 2009. The reimbursement percent has increased due to fewer new vehicle purchases which has reduced the overall total value of vehicles in the County's tax base.

The tax per household analysis shown above assumes that the "typical" household's vehicle(s) are valued at \$20,000 or less in order to qualify for a reduction under the PPTRA. Personal Property Taxes per "typical" household are projected to decrease \$24.31 between FY 2008 and FY 2009 to \$257.44 based on a 68.50 percent State share. The FY 2009 Personal Property Tax per "typical" household is \$23.62 higher than what was paid in FY 2003, not adjusting for inflation. When adjustments are made for inflation, the "typical" household is projected to pay \$27.99 less in FY 2009 than FY 2003. There have been no changes to the Personal Property Tax rate of \$4.57 per \$100 of assessed value for individuals during the FY 2003 to FY 2009 period, except for mobile homes and boats which are taxed at the prevailing Real Estate Tax rate each fiscal year.

Trends and Demographics

Sales Tax Per "Typical" Household

| | Total Sales Tax | Number of Households | Tax per Household | Tax per Household in FY 2009 Dollars |
|----------------------------|-----------------|----------------------|-------------------|--------------------------------------|
| FY 2003 | \$126,785,250 | 366,585 | \$345.85 | \$422.21 |
| FY 2004 | \$140,070,124 | 370,322 | \$378.24 | \$448.68 |
| FY 2005 | \$147,781,944 | 376,717 | \$392.29 | \$447.48 |
| FY 2006 | \$152,475,529 | 378,990 | \$402.32 | \$438.91 |
| FY 2007 | \$159,224,006 | 386,868 | \$411.57 | \$436.64 |
| FY 2008¹ | \$164,139,098 | 394,911 | \$415.64 | \$428.11 |
| FY 2009¹ | \$170,704,662 | 403,120 | \$423.46 | \$423.46 |

¹ Estimated

As shown in the table above, FY 2009 Sales Tax paid per household is estimated to be \$423.46 or \$77.61 more than FY 2003, not adjusting for inflation. This represents an average annual increase of 3.4 percent since FY 2003. Adjusting for inflation, Sales Tax paid per household has increased \$1.25 during the same period.

Because this analysis assumes all Sales Taxes are paid by individuals living in Fairfax County, the impact on the typical household is somewhat overstated. A segment of the County's Sales Tax revenues are paid by businesses and non-residents who either work in the County or are visiting. As the County becomes more of a major employment hub in the region, the contribution of non-residents to the County's Sales Tax revenues will continue to expand.

Trends and Demographics

Consumer Utility Taxes - Gas & Electric Per "Typical" Household

| | Total Consumer Utility Taxes Paid by Residential Consumers | Number of Households | Tax per Household | Tax per Household in FY 2009 Dollars |
|----------------------------|---|-------------------------|----------------------|--|
| FY 2003 | \$21,211,473 | 366,585 | \$57.86 | \$70.64 |
| FY 2004 | \$21,432,166 | 370,322 | \$57.87 | \$68.65 |
| FY 2005 | \$21,565,442 | 376,717 | \$57.25 | \$65.30 |
| FY 2006 | \$21,718,201 | 378,990 | \$57.31 | \$62.52 |
| FY 2007 | \$22,376,664 | 386,868 | \$57.84 | \$61.36 |
| FY 2008¹ | \$22,501,815 | 394,911 | \$56.98 | \$58.69 |
| FY 2009¹ | \$22,826,741 | 403,120 | \$56.63 | \$56.63 |

¹ Estimated

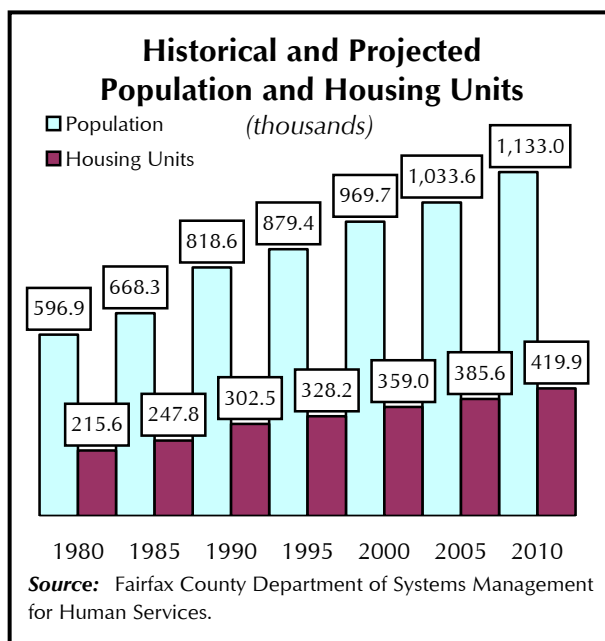
Based on data from the utility companies, it is estimated that residential consumers pay approximately 43.0 percent of the Electric Taxes and 73.0 percent of the Gas Taxes received by the County. In FY 2009, the "typical" household will pay an estimated \$56.63 in Consumer Utility Taxes, \$1.23 less than in FY 2003 without adjusting for inflation. From FY 2003 to FY 2009, the "typical" household has experienced an average annual decrease of 3.6 percent, or \$14.01 over the period, adjusted for inflation. Note this analysis no longer includes utility taxes on telephone service as local telephone taxes were repealed and replaced with a statewide Communication Sales and Use Tax as of January 1, 2007. To show the trend in gas and electric taxes over time, telephone taxes were eliminated from each year in the chart above.

Trends and Demographics

DEMOGRAPHIC TRENDS

Demographic trends strongly influence Fairfax County's budget. Changing demographics or population characteristics affect both the cost of government services provided as well as tax revenues. The descriptions and charts contained in this section provide some examples of how various demographic trends affect the Fairfax County budget. Although these trends are discussed separately, the interactions between these demographic trends ultimately influence the direction of expenditures and revenues. While certain demographic trends may suggest reduced expenditures in a program area, other demographic trends may increase program expenditures at the same time. The following information is based on the most recent data available at the time of publication.

Population and Housing

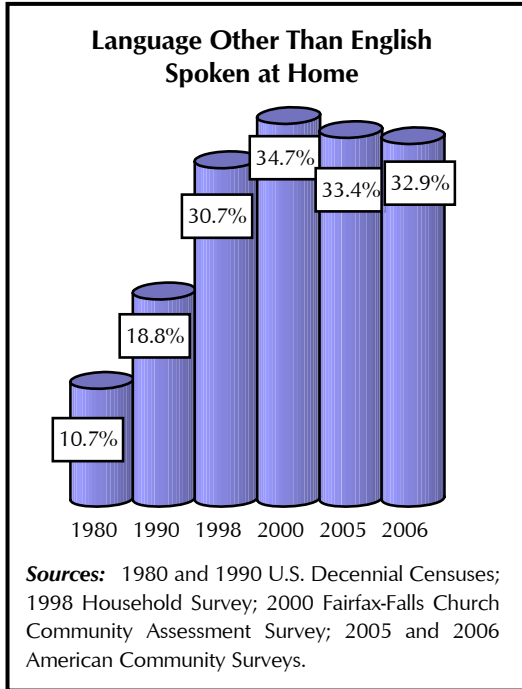


Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. During the 1980s, the County went through a period of notable population growth, adding over 220,000 residents. Growth moderated during the 1990s and the County's population expanded by 150,000 residents. Even though population growth in the 1990s was not as brisk as the 1980s, the increase in Fairfax County's population between 1990 and 2000 is comparable to adding more than the entire population of the City of Alexandria to the County. The County's population growth has continued to decelerate, adding nearly 64,000 residents between 2000 and 2005. In 2006, Fairfax County had an estimated population of 1,037,311 residents. Between 2005 and 2010, the population of Fairfax County is expected to increase over 99,000 residents to 1,133,000.

From 1980 to 1990, the number of housing units in Fairfax County rose at a faster rate (40 percent) than population (37 percent). This was due to the construction boom of the 1980s. Between 1990 and 2000, housing units grew at 18.7 percent, just slightly above population growth of 18.5 percent. From 2000 to 2005; this trend continued with population growth at 6.6 percent, lagging housing unit growth of 7.4 percent. Projected increases in population and housing units through 2010 show a trend where growth in housing trails population growth. From 2005 to 2010, population and housing units are anticipated to grow 9.6 percent and 8.9 percent, respectively. Many County programs, such as fire prevention, transit, water and sewer, are impacted by the number of housing units. Other program areas such as libraries, recreation, and schools, are impacted more by the growth in population.

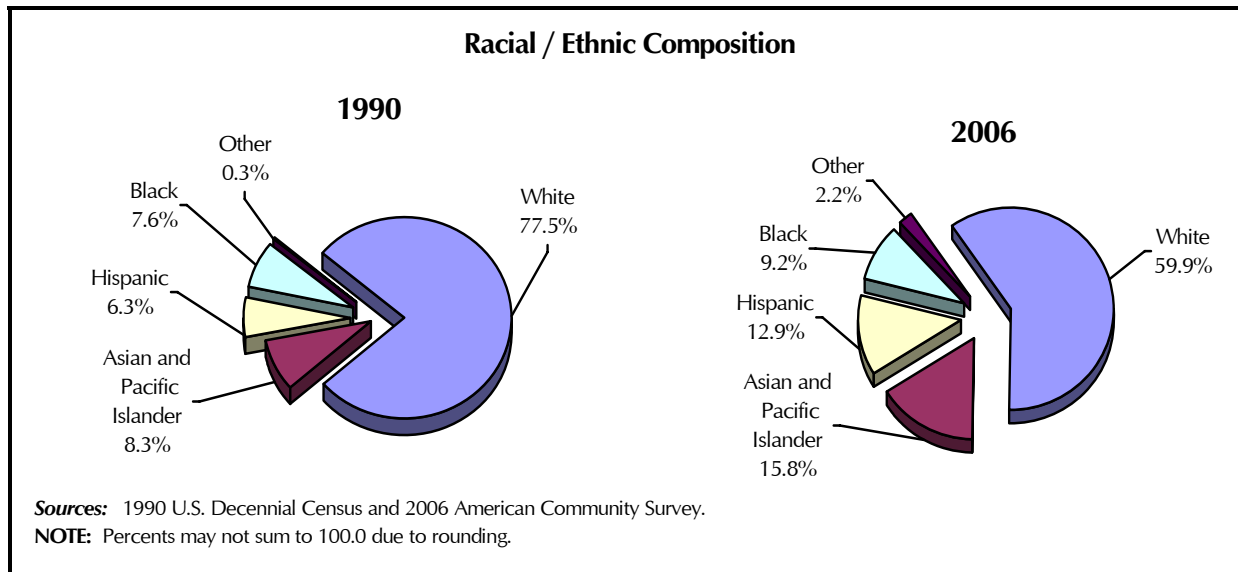
Trends and Demographics

Cultural Diversity



Fairfax County's population is rich in diversity. As of 2006, the number of persons, age five years and older, speaking a language other than English at home is estimated to be almost 310,000 residents. This represents nearly a third of the County's population. In 1980, less than 11 percent of residents age five years or older spoke a language other than English at home. By 1990, this percentage had risen to nearly 19 percent. The most frequently spoken languages other than English include Spanish, Korean, Vietnamese and Chinese.

These language trends affect many County programs. For example, the Fairfax County Public Schools have experienced rapid growth in English for Speakers of Other Languages (ESOL) programs. Between FY 1997 and FY 2007 total public school membership increased approximately 13 percent while ESOL enrollment grew 129 percent. Also, general government services such as the courts, police, fire and emergency medical services, as well as, human service programs and tax related programs are impacted by the County's cultural and language diversity. The County continues to develop various means to effectively communicate with residents for whom English is not their native language.



In 1990, racial and ethnic minorities comprised less than a quarter of Fairfax County's population. In 2006, over 40 percent of County's population consisted of ethnic minorities. The fastest growing group is Hispanics which has more than doubled its share of the County's population between 1990 and 2006. Asians and Pacific Islanders are the next fastest growing ethnic or racial group having almost doubled their percentage of the County's population since 1990. These two minority groups are anticipated to remain the County's most rapidly expanding racial or ethnic groups during the next five years. In 2006, over 83 percent of Hispanics and more than two thirds of Asian and Pacific Islanders spoke a language other than English at home. As the County's population continues to become more diverse, the number of persons speaking a language other than English at home is anticipated to continue to grow and impact a wide range of services provided by the County.

Trends and Demographics

Population Age Distribution

Fairfax County's population has grown steadily older since 1980. Although children age 19 years and younger grew by nearly 100,000 between 1980 and 2006, this group became a smaller proportion of total population, dropping from 32.4 percent to 27.5 percent in 2006. This trend is anticipated to continue through 2010, with the percentage of those 19 years old and younger falling to 26.4 percent

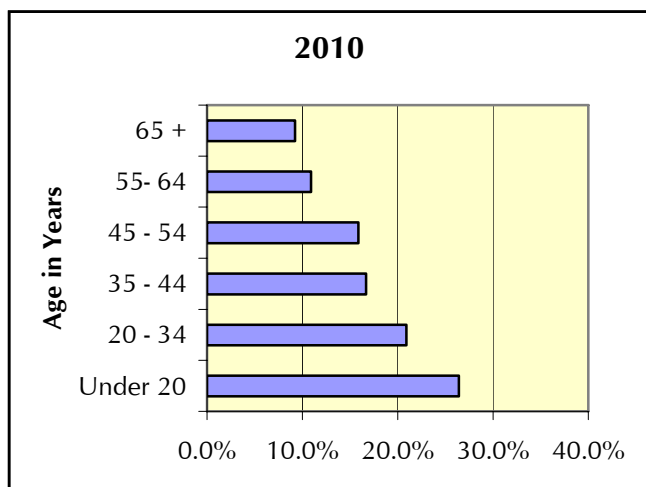
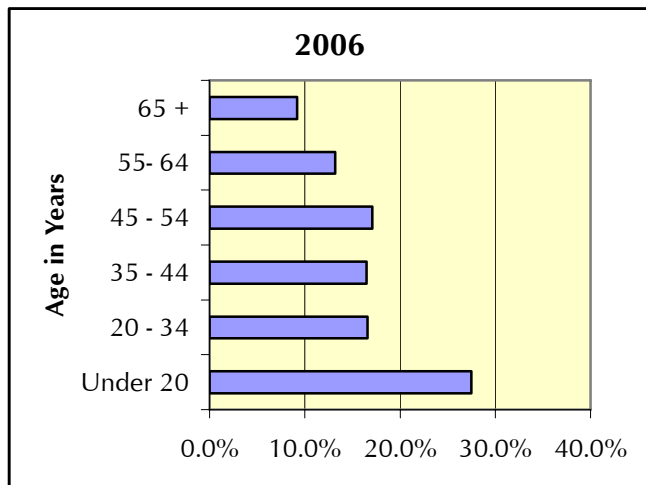
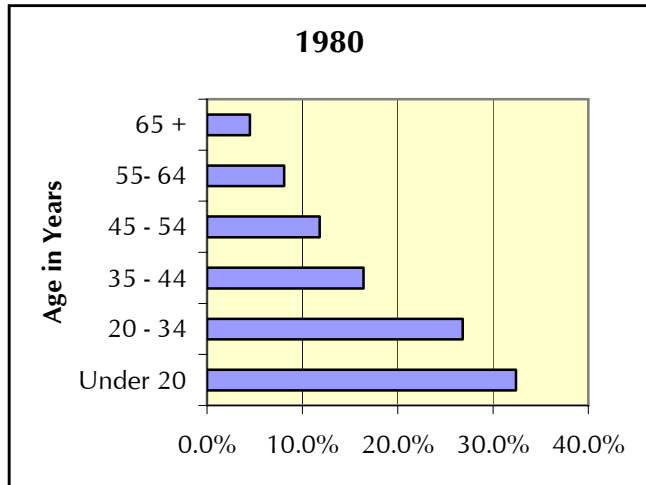
The number of adults age 45 to 54 years expanded rapidly between 1980 and 2006 as the first "baby boomers" began to enter into their fifties. This age group's sharp growth trend will begin to reverse between 2006 and 2010 as the final "baby boomers" enter this age group and the oldest of the "baby boom" generation move to the next age group.

Between 1980 and 2006, the seniors' population, those age 65 years and older, more than doubled in size and was the fastest growing segment of County residents. This age group is expected to continue increasing in size while maintaining its share of the population through 2010.

The age distribution of Fairfax County's population greatly impacts the demand and, therefore, the costs of providing many local government services. For example, the number, location, and size of school and day care facilities are directly affected by the number and proportion of children. Transportation expenditures for both street maintenance and public transportation are influenced by the number and proportion of driving age adults and their work locations. The growing number of persons age 65 years and older will influence expenditures for programs such as adult day care, senior centers, and health care.

Public safety programs also are impacted by age demographics. Crime rates, for example, are highest among persons age 15 to 34. In addition, the youngest and the oldest drivers have the greatest probability of being involved in traffic accidents.

Population Age Distribution



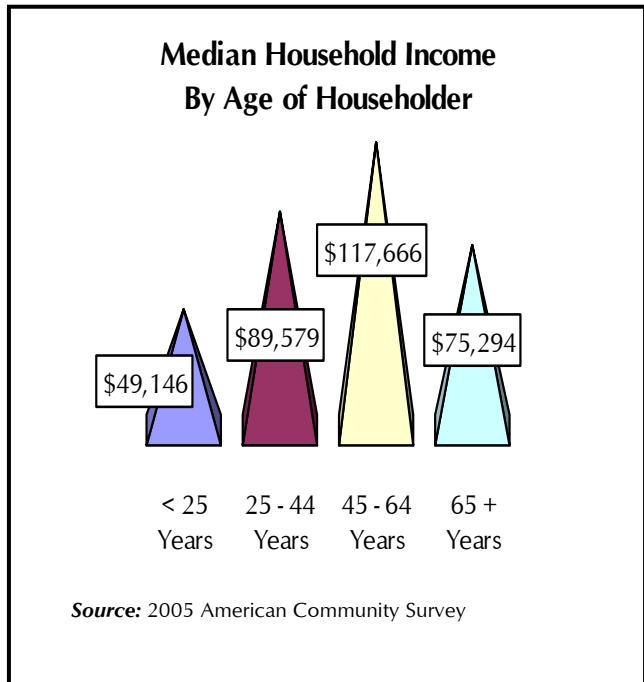
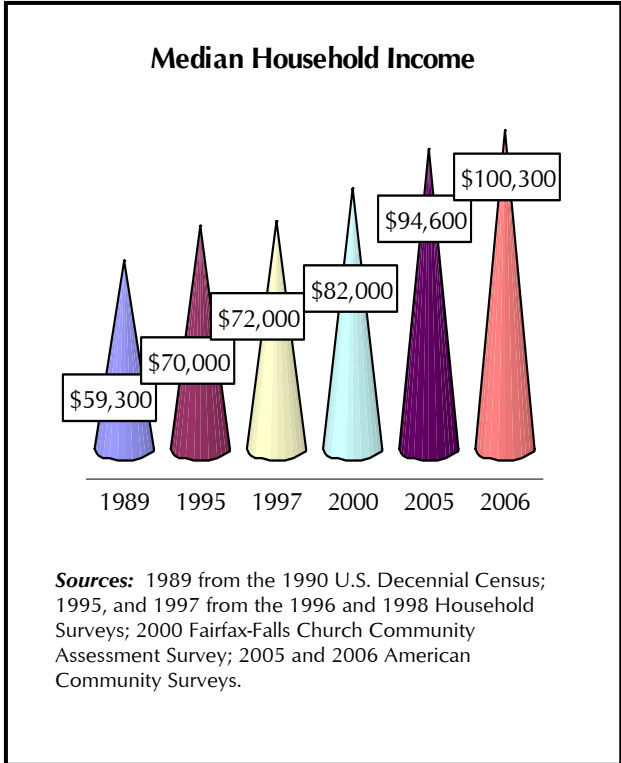
Sources: 1980 U.S. Decennial Census, 2006 American Community Survey and 2010 Fairfax County Department of Systems Management for Human Services.

Trends and Demographics

Household Income

Fairfax County's median household income in Fairfax County was \$100,300 in 2006, the highest in the nation for counties with a population of 250,000 or more. Fairfax County's 2006 median household income increased 6.0 percent over 2005, much higher than the 3.6 percent increase in inflation experienced during 2006. Consequently, households in Fairfax County had higher discretionary income to spend or save. Since 1989, median household income in the County has risen at a rate of 3.1 percent per year.

Income growth does not directly impact Fairfax County tax revenues because localities in Virginia do not tax income; however, revenues are indirectly affected because changes in income impact the County's economic health. Tax categories affected by income include Sales Tax receipts, Residential Real Estate Taxes and Personal Property Taxes.



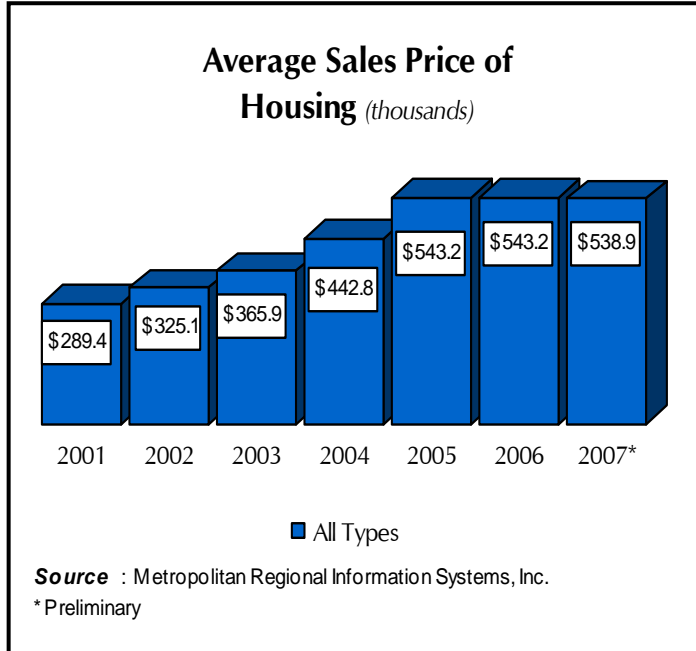
Incomes peak among persons aged 45 to 64 years, who are in their prime earning years. As the number of households headed by this age group is projected to shrink during the next 10 years, various tax revenues may be impacted. Sales Tax revenues, for instance, may experience more modest growth. The median income for heads of households between the ages of 45 and 64 was \$117,666 in 2006.

The median household income of households headed by a person age 65 or older drops to \$75,294. A population containing a larger number of seniors, age 65 and older, will put downward pressure on tax revenues. These senior households are typically on a fixed income and have less discretionary money to spend. In addition, persons in this age group own fewer motor vehicles and may qualify for Real Estate Tax Relief.

Trends and Demographics

ECONOMIC TRENDS

Average Sales Price of Housing



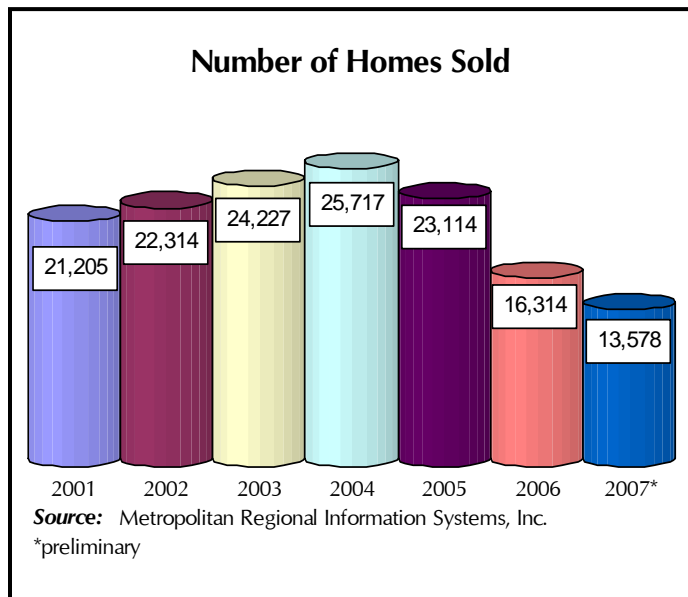
Based on data from the Metropolitan Regional Information Systems, Inc. (MRIS), the preliminary average sales price for all types of homes sold in Fairfax County fell 0.8 percent from \$543,163 in 2006 to \$538,906 in 2007. This marks the second consecutive year of flat or declining home values in the County. The stagnant sales price encountered in 2006 signaled a rapid turnaround from the double-digit increases in sales price appreciation experienced during the preceding five years. In 2005, the average sales price for housing in Fairfax County was nearly 90 percent higher than the average sales price of a home sold in 2001

In FY 2009, Real Estate Tax revenue is projected to comprise 60 percent of all General Fund Revenues and residential properties make up the majority of the value of the Real Estate Tax base. As a result, the declining residential housing market has a very strong impact on Fairfax County's revenues.

Homes Sold in Fairfax County

After a significant drop in 2007, the number of homes sold in Fairfax County fell again in 2007. Based on preliminary estimates, 13,578 homes were sold in 2007, a 16.8 percent decline from the 16,314 sold in 2006. From 2001 through 2004, the number of homes sold increased annually and peaked in 2004 when 25,717 homes were sold. In 2007, 47.2 percent fewer homes were sold than in 2004.

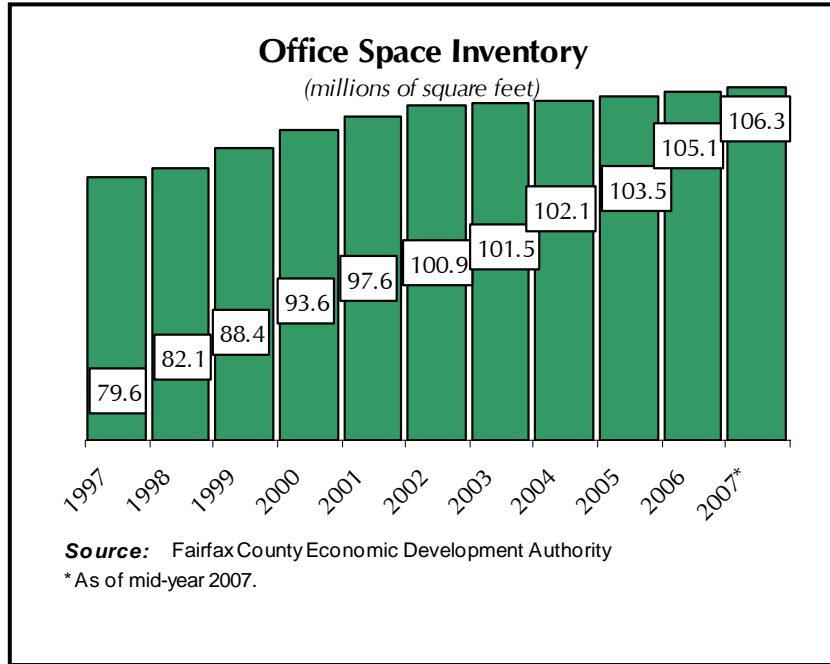
In addition to the decline in the number of homes sold in the County, a home in Fairfax County took longer to sell in 2007. Based on preliminary data from the Metropolitan Regional Information Systems Inc., the average days on the market for active residential real estate listings in Fairfax County was 90 days for all of 2007 - 27 days greater than the 2006 level of 63 days and 70 days greater than in 2004.



Trends and Demographics

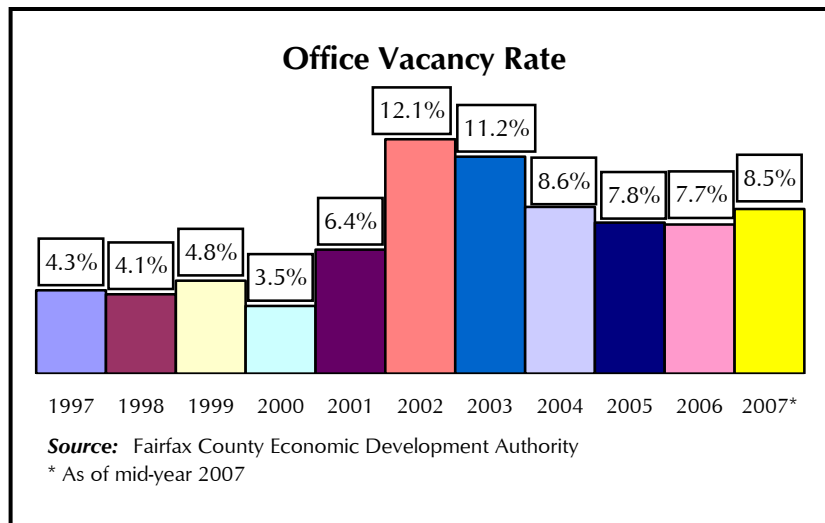
Office Space Inventory

The amount and value of nonresidential space in Fairfax County has a significant impact on revenues and expenditures. Business activity has an effect on Real Estate Taxes, business Personal Property Tax revenues and Business, Professional and Occupational License (BPOL) revenues. Business expansion also influences expenditures for water and sewer services, transportation improvements, police and fire services, and refuse disposal. The largest component of nonresidential space in the County is office space. Since 1997, the total inventory of office space in Fairfax County has risen 26.7 million square feet to 106.3 million square feet as of mid-year 2007.



As of mid-year 2007, there were 25 buildings county-wide under construction with nearly 4.7 million square feet of space – down from 31 buildings with 5.8 million square feet of space under construction at the end of 2006. As of mid-year 18 of the 25 buildings under construction were speculative projects, representing 3.1 million square feet of space or roughly 67 percent of the total space under construction. The Fairfax County Economic Development Authority (EDA) anticipates that most new buildings to break ground will be built-to-suit or pre-leased projects until the existing, speculative space can be absorbed. Growth in the amount of office space in the County generally indicates an increase in the County's business base and thus, an increase in Real Estate Tax revenues. The impact on County revenues will also be influenced by factors such as vacancy rates and the income generating ability of the nonresidential space.

Office Vacancy Rates

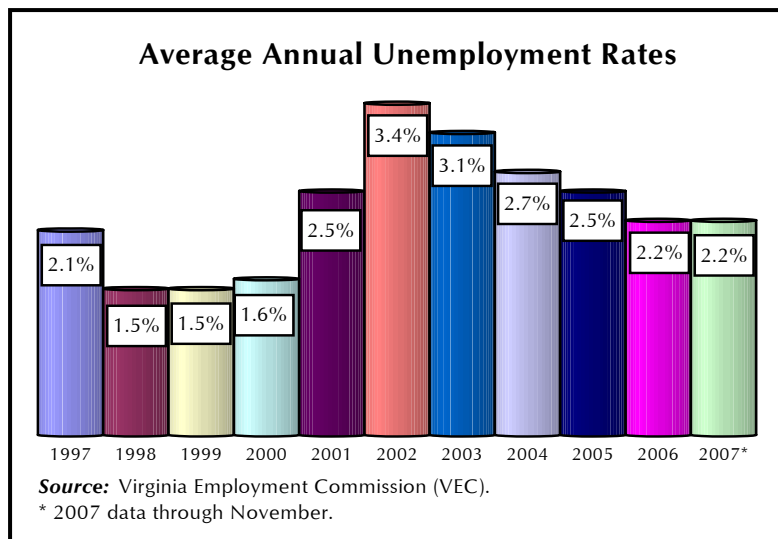


Office vacancy rates steadily declined from their peak of 18.3 percent in 1990 to 3.5 percent in 2000, the lowest rate in over 15 years. The low office vacancy rate was driven by high demand for space especially by technology related firms during the "tech boom" of the late 1990s. By 2002, however, the office vacancy rate had increased more than three-fold to 12.1 percent as a result of the economic slow-down, particularly in the technology sector. Since peaking in 2002, office vacancy rates gradually improved through 2006.

However, as of mid-year 2007, the office vacancy rate increased for the first time in five years to 8.5 percent. The higher vacancy rate is attributable to increases in new office space deliveries from speculative projects. Various sub-markets in the County may have higher or lower vacancy rates. Including sublet space, the office vacancy rate for the first half of 2007 was 10.2 percent, a full percentage point increase over 2006.

Trends and Demographics

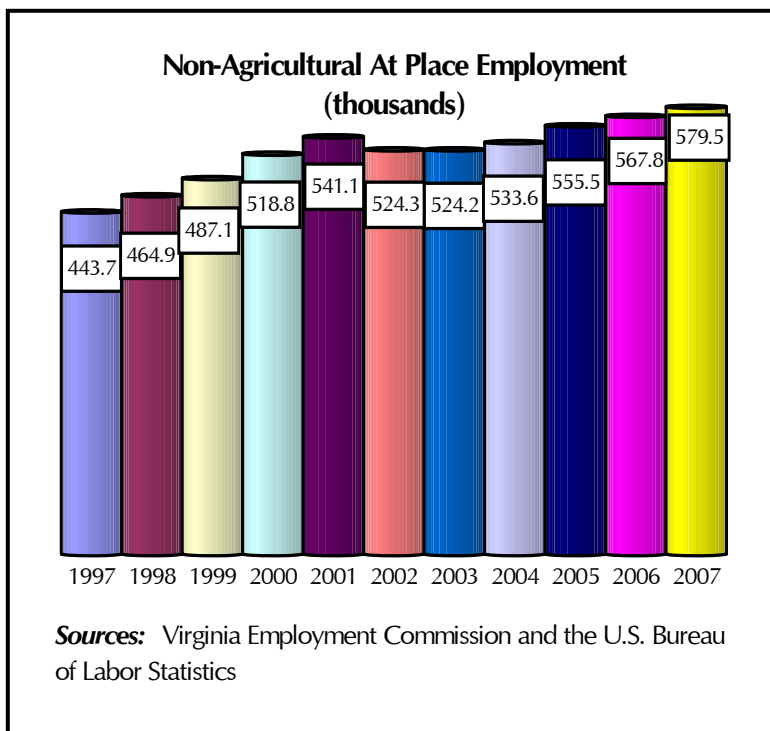
Employment



Unemployment rates show the strength of the Fairfax County economy by indicating how many Fairfax County residents are actively seeking but are unable to obtain employment. During the last decade, residents of Fairfax County have experienced low unemployment rates even during economic recessions. The annual unemployment rate in 1998 and 1999 was 1.5 percent – the lowest rate in over a decade. The unemployment rate rose to 3.4 percent in 2002 due to the effects of the September 11 attacks and a decline in the technology sector. As the economy improved and the availability

of jobs grew – mainly driven by an increase in federal procurement – the unemployment rate dropped in 2003 and 2004. The rate continued to fall in 2005 and 2006. The average unemployment rate for Fairfax County through November 2007 was 2.2 percent – unchanged from the prior year.

At place employment serves as a gauge of the number of jobs created by businesses located in Fairfax County. Growth in both employment and the number of businesses generate increased tax revenues and additional expenditures for Fairfax County. According to data from the Bureau of Labor Statistics, the number of jobs in Fairfax County expanded at a rate of over 5.0 percent per year from 1997 to 2001. During this period, the number of jobs grew 97,400. However, when the economy slowed, the number of jobs fell in 2002 and 2003 a total of 16,900. Employment growth rebounded in 2004 and rose 1.8 percent, or 9,400 jobs. Job growth peaked in 2005 with an increase of 21,900 net new jobs, a 6.0 percent increase. Job growth slowed to rates of 2.2 percent and 2.1 percent in 2006 and 2007, respectively. As of March 2007, the estimated number of jobs in the County total 579,500. This represents growth of approximately 11,700 jobs over 2006.





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County of Fairfax, Virginia

Financial Forecast



This section includes:

- **Financial Forecast for FY 2010 - FY 2012**
(Page 196)
- **Revenue Assumptions**
(Page 196)
- **Disbursement Assumptions**
(Page 199)

FY 2009
Advertised Budget Plan

Financial Forecast

Financial Forecast Summary

The following forecast provides preliminary revenue and disbursement projections for FY 2010 through FY 2012. The forecast assumes no change in the Real Estate Tax rate of \$0.89 per \$100 of assessed value. Economic assumptions used to develop the forecast are detailed below. The current forecast projects that County General Fund revenue in 2010 will experience no growth over FY 2009. Revenue growth is projected to rise less than 1 percent in FY 2011 and less than 2.0 percent in FY 2012. These modest rates of growth are due to continued decline in residential real estate property assessments in FY 2010 and FY 2011 and no change in residential values in FY 2012. Excluding Real Estate Tax revenue, all other categories are anticipated to increase 1.0 percent in FY 2010, 1.9 percent in FY 2011 and 2.2 percent in FY 2012.

Assuming funding for basic compensation and inflationary adjustments as well as support of County obligations in debt service, Metro and other transfers, County disbursements are anticipated to require funding increases of 4 to 5 percent annually. As a result, without changes in spending and/or revenue enhancements, this forecast indicates that shortfalls of \$200 million would occur in each year.

Revenue Forecast

Overall Economic Assumptions

There is much uncertainty regarding the length and extent of the current economic downturn. National economic growth in the fourth quarter of 2007 was the weakest since 2002. The decline in the economy is deepening and the odds of a recession are increasing. Because Real Estate Tax revenue comprises 60 percent of total County General Fund revenues and residential real estate makes up nearly three quarters of the total real estate base, assumptions as to when the housing market and general economy turn around is critical to this forecast. Economic projections for the national and local economies were reviewed from a variety of sources in the development of these revenue estimates such as the Blue Chip Economic Forecasts that incorporates economic projections from a panel of approximately 50 forecasters, Kiplinger, Global Insight, National City and the National Association of Realtors. Fairfax County specific projections are obtained from Moody's Economy.com and George Mason University's Center for Regional Analysis.

Moody's Economy.com predicts that Fairfax County's economy will be at a standstill in 2008 and experience modest growth in 2009 through 2012. Dr. Stephen Fuller from the Center for Regional Analysis forecasts that the County's economy will expand in 2008 albeit at the slowest pace since 2002. Fuller predicts moderate growth through the remainder of the forecast period. Job growth is expected to slow considerably in 2008 on the national and local level. Economy.com predicts a slight job loss in Fairfax County in 2008 and a slight employment gain in 2009. Job growth is projected to be strong in 2010 as the economy improves and proposed facility changes from Base Realignment and Closure (BRAC) should be well underway. In August 2007, the Army signed a decision that authorizes more than 4,200 jobs at Fort Belvoir and 8,500 at the Engineering Proving Ground by 2011.

Residential Housing Market

The slowdown in the County's residential housing market which began in mid-2006 worsened in 2007. The number of homes sold dropped to under 14,000 from 16,314 in 2006. Based on preliminary Metropolitan Regional Information System (MRIS) data, the overall average sales price is expect to fall approximately 1.0 from 2006. While this data provides a gauge of the housing market, changes in the average price are affected by the mix of homes sold in a particular month. Another measure of the housing market indicates a steeper decline for the area. The November 2007 S&P Case-Shiller Home Price Index for the Washington Area shows a decline in the prices for existing single family homes of nearly 8 percent compared to November 2006. This index uses a repeat sales price technique that matches each price change of the same home over a 20-year period.

Financial Forecast

The number of homes for sale stabilized in 2007. On average, there were approximately 7,300 homes for sale each month of 2006 and 2007. This level represents over twice as many homes for sale compared to 2005. As of year-end 2007, there was estimated to be an 8-month supply of homes on the market. While the number of homes on the market leveled off, the time it took to sell a home was higher in each month of 2007 compared to the same month of 2006. In December 2007, a home in Fairfax County was on the market an average of 112 days according to MRIS, compared to 97 days in December 2006 and to just 38 days in December 2005.

A record 4,527 homes were foreclosed in Fairfax County in CY 2007, up from just 198 properties in 2005 and nearly eight times the number foreclosed in 2006. Based on market activity in 2007, residential assessments fell 3.38 percent in FY 2009. Foreclosures were not a dominant factor in the market in 2007 but have become a larger share of total homes sold. During the first quarter of 2007, foreclosures comprised just 9.5 percent of total homes sold, but by the fourth quarter of 2007 foreclosures made up nearly 42 percent of homes sold in the County. Consequently, distress sales and foreclosures will have a greater impact on residential assessments beginning in FY 2010 and potentially lingering in FY 2011. As such, this forecast includes a projected drop of 4.0 percent in the value of residential property in FY 2010 and a further decline of 2.0 percent into FY 2011. Assessments are projected to stabilize in FY 2012. Mortgage interest rates are expected to remain relatively low on a historical basis throughout the forecast period and are not expected to affect the affordability of homes.

Nonresidential Real Estate

The nonresidential real estate market began to soften in 2007. Leasing activity during the first six months of 2007 in Fairfax County was down 26 percent compared to the first six months of 2006. Nearly 1.6 million square feet of office space was delivered in the first half of 2007 bringing the total County inventory to 106.3 million square feet. Due to the additional office space, the County's direct office vacancy rose from the year-end 2006 rate of 7.7 percent to 8.5 percent at mid-year 2007. Including sublet space, the mid-year 2007 overall office vacancy rate was 10.2 percent, up 1 percentage point over the 9.2 percent at year-end 2006. An additional 4.7 million square feet of new space in 25 buildings was under construction at mid-year 2007 and the office vacancy rate is likely to rise further as this space comes on-line. According to the Economic Development Authority (EDA), 18 of the 25 buildings under construction were 100 percent speculative. EDA anticipates that new building starts will be limited to build-to-suit, or pre-leased projected until most of the current speculative building is absorbed. A rise in vacancy rates and an abundance of office space in Fairfax County and the Northern Virginia area will slow the growth in nonresidential property values over the forecast period. Nonresidential values are projected to increase 4.75 percent in FY 2010, down from 7.00 in FY 2009. Nonresidential values are expected to advance at a 3.00 percent pace in FY 2011 and FY 2012.

New Construction

The Real Estate Tax base will also be impacted by new construction in the County. Normal Growth or new construction increased the tax base by 1.53 percent in FY 2009. Building permits issued, an indicator of future construction, have declined over 30 percent during the last six months compared to the same time the prior year. Residential construction is projected to slow during the forecast period resulting from low demand based on declining job growth and the current oversupply of homes on the market. There are 14 office buildings that are scheduled to be completed in calendar year 2008 affecting the nonresidential growth component of the FY 2010 real estate base. Office construction has already slowed and nonresidential growth is projected to be lower in FY 2011 and FY 2012. Just four office projects broke ground in the first six months of 2007 with completion expected in 2009 (FY 2011). Overall, increases to the Real Estate Tax base due to new construction are projected to be 1.0 percent in FY 2010 and 0.90 percent in FY 2011 and FY 2012.

Total Real Estate

In FY 2009, the total Real Estate Tax base rose by a modest 0.51 percent as the increases in nonresidential property values and the impact of new construction more than made up for the decrease in residential property values. In FY 2010, the total Real Estate Tax base is expected to decline 0.80 percent as more moderate increases in nonresidential property values and new construction will be unable to offset the projected decline in residential property values. The real estate base is anticipated to rise a slight 0.20 percent in FY 2011. As the housing market stabilizes, the overall real estate tax base is projected to rise 1.75 percent in FY 2012.

Financial Forecast

Personal Property Taxes

Personal Property Tax revenue, which represents 15.6 percent of total General Fund revenue, is anticipated to experience a drop of 0.29 percent in FY 2009 primarily due to a decline in vehicle purchases. The Virginia Automobile Dealers Association reported that new model vehicle registrations in Fairfax County fell 8.8 percent in 2007. Consumers are less able to finance vehicles with home equity lines of credit or mortgage refinancing due to the housing downturn. Nationwide, fewer vehicle sales are projected for calendar year 2008 by the Blue Chip Economic Forecast. In addition, the National Association of Automobile Dealers' economist, Paul Taylor has indicated that Northern Virginia could see a drop of 1 percent in vehicle sales in calendar year 2008 which will impact FY 2010 receipts. Personal Property Tax revenues are expected to decline 0.5 percent in FY 2010. As the economy improves, slight growth is anticipated in FY 2011 of 0.75 percent and 1.50 percent in FY 2012.

Other Major Revenue Categories

Business, Professional and Occupational License revenue is projected to increase 4.5 percent in FY 2009 and FY 2010. Growth in FY 2011 is expected to rise to 5.0 percent based on employment growth during calendar year 2010 and remain at 5.0 percent in FY 2012. Sales Tax receipts are projected to rise 3.0 percent each year of the forecast based on Economy.com's estimated growth in Fairfax County retail sales. Recordation and Deed of Conveyance taxes, which are paid for recording deeds are anticipated to fall over 20 percent in FY 2008. The FY 2009 estimate is maintained at this level. Lower sales prices expected in FY 2009 are projected to be offset with an increase in the number of homes sold and an up-tick in refinancing. The revenue in these categories is expected to remain at this level for the remainder of the forecast period.

Revenue from Land Development Services Building and Permit fee revenue is projected to fall over 20 percent in FY 2008 based on current collection trends. Construction activity is anticipated to decline in FY 2009, and revenue is projected to decrease 1.0 percent. Construction activity and revenue are forecasted to stabilize in FY 2010 and rise a modest 1.0 percent in FY 2011 and FY 2012. Other Permit and Fees and Regulatory Licenses categories are expected to experience modest growth throughout the forecast period.

Interest earned on investments is expected to decrease in FY 2010 based on a forecast of continued Federal Reserve cuts in interest rates. After a reduction of 1.25 percent in January 2008, the federal funds rate stands at 3.0 percent. Most economists expect that the rate will be cut in March by 25 to 50 basis points. County investments are projected to earn an average annual yield of 2.00 percent in FY 2010. As the economy begins to expand, the Fed is expected to gradually raise interest rates to keep inflation low. This forecast predicts that the yield earned on investments will increase to 2.50 and 2.75 percent in FY 2011 and FY 2012, respectively.

Due to project budget shortfalls, the Commonwealth of Virginia reduced funding to localities in FY 2008. The County's funding was decreased approximately \$1.6 million in FY 2008 from the Commonwealth's earlier estimates. Revenue included in the [FY 2009 Advertised Budget Plan](#) and throughout this forecast maintains revenue at the reduced FY 2008 level. The elimination of ABC profits to localities, representing a reduction of \$0.5 million in FY 2009, is also continued through FY 2012. Revenue from the Federal government is also expected to remain level with FY 2009 throughout the forecast period. Since the majority of the revenue from the state and federal governments are reimbursements associated with expenditure requirements, any additional increase in revenue is expected to be more than offset with expenditure increases. There are several downside risks to this projection. The Commonwealth's budget situation is expected to worsen and additional locality cuts may be required. Also, the spending priorities of a new federal administration beginning in 2009 may impact Fairfax County's funding directly and indirectly through federal procurement spending.

Based on the assumptions and estimates detailed above, General Fund revenues are projected to experience no increase in FY 2010 and rise just 0.86 percent in FY 2011. As the housing market stabilizes in calendar year 2010, FY 2012 receipts are expected to rise 1.9 percent. Revenue growth rates for individual categories are shown in the following table:

Financial Forecast

PROJECTED REVENUE GROWTH RATES

| Category | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|--|--------------|--------------|--------------|--------------|--------------|
| Real Estate Tax - Assessment Base | 4.15% | 0.51% | -0.80% | 0.20% | 1.75% |
| Equalization | 2.47% | -1.02% | -1.80% | -0.70% | 0.85% |
| Residential | -0.33% | -3.38% | -4.00% | -2.00% | 0.00% |
| Nonresidential | 13.57% | 7.00% | 4.75% | 3.00% | 3.00% |
| Normal Growth | 1.68% | 1.53% | 1.00% | 0.90% | 0.90% |
| Personal Property Tax - Current ¹ | -0.41% | -0.29% | -0.50% | 0.75% | 1.50% |
| Local Sales Tax | 3.09% | 4.00% | 3.00% | 3.00% | 3.00% |
| Business, Professional and Occupational, License (BPOL) Taxes | 4.80% | 4.50% | 4.50% | 5.00% | 5.00% |
| Recordation/Deed of Conveyance | -20.10% | 0.00% | 0.00% | 0.00% | 0.00% |
| Interest Rate Earned on Investments | 4.53% | 3.68% | 2.00% | 2.50% | 2.75% |
| Building Plan and Permit Fees | -12.15% | -1.00% | 0.00% | 1.00% | 1.00% |
| Charges for Services | -0.15% | 7.70% | 2.00% | 2.00% | 2.00% |
| State/Federal Revenue ¹ | -9.02% | 0.25% | 0.00% | 0.00% | 0.00% |
| TOTAL REVENUE | 1.41% | 0.45% | 0.00% | 0.86% | 1.94% |

¹ The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

Disbursement Forecast

Anticipated growth in expenditure requirements will exceed revenue projections during the forecast period. Inflationary pressures alone are expected to outstrip revenue growth projections in FY 2010 through FY 2012. Rising health care and energy costs are expected to further strain the County's budget. Budgetary measures will be necessary in order to fund these and other basic costs of operating County government such as pay for performance for employees, market rate adjustments for contractors, and required contributions for retirement. Based on requirements for basic operations including but not limited to compensation and benefits, contract inflationary adjustments, fuel, utilities, and debt service the forecasted disbursement increase for FY 2010 is between 4 and 5 percent. In addition, based on requirements for School operations the transfer to Schools is also forecasted to increase between 4 and 5 percent in FY 2010. The annual increase of 4 to 5 percent for disbursements in combination with the need to fund recurring offsets to the approximately \$51 million in one-time reserves utilized to balance the FY 2009 budget and the projected flattening of the revenue stream, results in a forecasted shortfall for FY 2010 of over \$200 million. The projected shortfalls in FY 2011 and FY 2012 are also projected to be approximately \$200 million based on expenditure requirements and projected revenue growth.



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County of Fairfax, Virginia

Long-Term Financial Policies and Tools

This section includes:

- **Ten Principles of Sound Financial Management (Page 202)**
- **Long-Term Financial Policies (Page 206)**
- **Ten Fundamental Principles of Information Technology (Page 217)**
- **Financial Management Tools and Planning Documents (Page 218)**

FY 2009
Advertised Budget Plan

Long-Term Financial Policies and Tools

This section identifies some of the major policies, long-term financial management tools and planning documents which serve as guidelines for decisions, support the strategic direction of the County and contribute directly to the outstanding fiscal reputation of the County. Adherence to these policies historically has enabled the County to borrow funds at the lowest possible interest rates available in the municipal debt market.

Fairfax County is proud to have been named “one of the best-managed jurisdictions in America” by *Governing* magazine and the Government Performance Project (GPP) during their last evaluation of counties in 2001. The GPP conducted a comprehensive study evaluating the management practices of 40 counties across the country and Fairfax County received an overall grade of “A-,” one of only two jurisdictions to receive this highest grade. For the past 22 years, Fairfax County has earned the Government Finance Officer’s (GFOA) Distinguished Budget Presentation Award. Also in the last few years, Fairfax County has been nationally recognized as a leader in performance measurement, garnering awards such as the International City and County Management Association’s (ICMA) Center for Performance Measurement “Certificate of Distinction” (its highest level of recognition) in 2002, 2004, 2005, 2006 and 2007. In addition, Fairfax County has also received accolades from the GFOA for “Special Performance Measures Recognition” in 2004, 2005 and 2007. Fairfax County was one of only 21 jurisdictions in the United States and Canada that received the GFOA’s “Special Performance Measures Recognition” in 2007.

The keystone to the County's ability to maintain its fiscal integrity is the continuing commitment of the County's Board of Supervisors. This commitment is evidenced by the Board of Supervisors' adoption in 1975 of *Ten Principles of Sound Financial Management*, which remain the policy context in which financial decisions are considered and made. These principles relate primarily to the integration of capital planning, debt planning, cash management, and productivity as a means of ensuring prudent and responsible allocation of the County's resources.

In addition to the *Ten Principles of Sound Financial Management*, this section includes an overview of the County's long-term financial policies with a brief description of policies relating to the budget guidelines, reserves, internal financial controls, debt management, risk management, information technology, and investments. Long-term financial management tools and planning documents used by the County are also briefly described.

Ten Principles of Sound Financial Management

The *Ten Principles of Sound Financial Management* adopted by the Board of Supervisors on October 22, 1975, endorsed a set of policies designed to contribute to the County's fiscal management and maintain the County's "triple A" bond rating. The County has maintained its superior rating in large part due to its firm adherence to these policies. The County's exceptional "triple A" bond rating gives its bonds an unusually high level of marketability and results in the County being able to borrow for needed capital improvements at low interest rates, thus realizing significant savings now and in the future for the residents of Fairfax County.

From time to time the Board of Supervisors has amended the *Ten Principles of Sound Financial Management* in order to address changing economic conditions and management practices. For FY 2009, no changes are recommended. In FY 2008, the Board authorized the use of variable rate debt. Variable rate obligations are debt obligations that are quite frequently used for short term or interim debt financing and have an interest rate that is reset periodically, usually for periods of less than one year. Variable rate debt is typically used to take advantage of low short-term rates in anticipation of converting to longer-term fixed rate financing for complex projects or to mitigate the impact of volatile markets. Prior to the FY 2008 change, the most recent amendment to the *Ten Principles* was in May 2006 reflecting changes in the economy and the market place. Annual bond sale limits were increased from \$200 million to \$275 million per year. Prior to that update the last amendments occurred in 2002.

Long-Term Financial Policies and Tools

In addition to the more traditional methods of long-term financing through General Obligation Bonds, the County has been able to accomplish major capital improvements through the use of alternative financing while maintaining the County's fiscal integrity as required by the *Ten Principles*. Accomplishments such as Metro station parking garages, construction of Route 28, the opening of a commuter rail and construction of government facilities have all been attained in addition to a robust bond construction program. In 2003 the County was able to accelerate the construction of a new high school by three years through the creative use of revenue bonds in connection with the joint development of a senior care facility and a golf course in conjunction with the high school. From 1997 through 2007, the County has approved \$2.67 billion of new debt at referendum, with \$1.81 billion for Schools.

Since 1975, the savings associated with the County having a "triple-A" bond rating is estimated at \$257.9 million. Including savings from the various refunding sales, the total benefit to the County exceeds \$358.4 million. Also, implementation of a Master Lease program and judicious use of short-term lease purchases for computer equipment, copier equipment, school buses and energy efficient equipment have permitted the County and the Schools to maximize available technology while maintaining budgetary efficiency.

The *Ten Principles* full text is as follows:

Ten Principles of Sound Financial Management April 30, 2007

1. **Planning Policy.** The planning system in the County will continue as a dynamic process, which is synchronized with the capital improvement program, capital budget and operating budget. The County's land use plans shall not be allowed to become static. There will continue to be periodic reviews of the plans at least every five years. Small area plans shall not be modified without consideration of contiguous plans. The Capital Improvement Program will be structured to implement plans for new and expanded capital facilities as contained in the County's Comprehensive Plan and other facility plans. The Capital Improvement Program will also include support for periodic reinvestment in aging capital and technology infrastructure sufficient to ensure no loss of service and continued safety of operation.

3. **Annual Budget Plans.** Annual budgets shall continue to show fiscal restraint. Annual budgets will be balanced between projected total funds available and total disbursements including established reserves.
 - a. A managed reserve shall be maintained in the General Fund at a level sufficient to provide for temporary financing of critical unforeseen disbursements of a catastrophic emergency nature. The reserve will be maintained at a level of not less than two percent of total Combined General Fund disbursements in any given fiscal year.
 - b. A Revenue Stabilization Fund (RSF) shall be maintained in addition to the managed reserve at a level sufficient to permit orderly adjustment to changes resulting from curtailment of revenue. The ultimate target level for the RSF will be three percent of total General Fund Disbursements in any given fiscal year. After an initial deposit, this level may be achieved by incremental additions over many years. Use of the RSF should only occur in times of severe economic stress. Accordingly, a withdrawal from the RSF will not be made unless the projected revenues reflect a decrease of more than 1.5 percent from the current year estimate and any such withdrawal may not exceed one half of the RSF fund balance in that year.
 - c. Budgetary adjustments which propose to use available general funds identified at quarterly reviews should be minimized to address only critical issues. The use of non-recurring funds should only be directed to capital expenditures to the extent possible.
 - d. The budget shall include funds for cyclic and scheduled replacement or rehabilitation of equipment and other property in order to minimize disruption of budgetary planning from irregularly scheduled monetary demands.

Long-Term Financial Policies and Tools

Ten Principles of Sound Financial Management April 30, 2008

4. **Cash Balances.** It is imperative that positive cash balances exist in the General Fund at the end of each fiscal year. If an operating deficit appears to be forthcoming in the current fiscal year wherein total disbursements will exceed the total funds available, the Board will take appropriate action to balance revenues and expenditures as necessary so as to end each fiscal year with a positive cash balance.
4. **Debt Ratios.** The County's debt ratios shall be maintained at the following levels:
 - a. Net debt as a percentage of estimated market value shall be less than 3 percent.
 - b. Debt service expenditures as a percentage of General Fund disbursements shall not exceed 10 percent. The County will continue to emphasize pay-as-you-go capital financing. Financing capital projects from current revenues is indicative of the County's intent to use purposeful restraint in incurring long-term debt.
 - c. For planning purposes annual bond sales shall be structured such that the County's debt burden shall not exceed the 3 and 10 percent limits. To that end sales of General Obligation Bonds and general obligation supported debt will be managed so as not to exceed a target of \$275 million per year, or \$1.375 billion over five years, with a technical limit of \$300 million in any given year. Excluded from this cap are refunding bonds, revenue bonds or other non-General Fund supported debt.
 - d. For purposes of this principle, debt of the General Fund incurred subject to annual appropriation shall be treated on a par with general obligation debt and included in the calculation of debt ratio limits. Excluded from the cap are leases secured by equipment, operating leases, and capital leases with no net impact to the General Fund.
 - e. Use of variable rate debt is authorized in order to increase the County's financial flexibility, provide opportunities for interest rate savings, and help the County manage its balance sheet through better matching of assets and liabilities. Debt policies shall stipulate that variable rate debt is appropriate to use when it achieves a specific objective consistent with the County's overall financial strategies; however, the County must determine if the use of any such debt is appropriate and warranted given the potential benefit, risks, and objectives of the County. The County will not use variable rate debt solely for the purpose of earning arbitrage pending the disbursement of bond proceeds.
 - f. For purposes of this principle, payments for equipment or other business property, except real estate, purchased through long-term lease-purchase payment plans secured by the equipment will be considered to be operating expenses of the County. Annual General Fund payments for such leases shall not exceed 3 percent of the annual General Fund disbursements, net of the School transfer. Annual equipment lease-purchase payments by the Schools and other governmental entities of the County should not exceed 3 percent of their respective disbursements.
5. **Cash Management.** The County's cash management policies shall reflect a primary focus of ensuring the safety of public assets while maintaining needed liquidity and achieving a favorable return on investment. These policies have been certified by external professional review as fully conforming to the recognized best practices in the industry. As an essential element of a sound and professional financial management process, the policies and practices of this system shall receive the continued support of all County agencies and component units.
6. **Internal Controls.** A comprehensive system of financial internal controls shall be maintained in order to protect the County's assets and sustain the integrity of the County's financial systems. Managers at all levels shall be responsible for implementing sound controls and for regularly monitoring and measuring their effectiveness.
7. **Performance Measurement.** To ensure Fairfax County remains a high performing organization all efforts shall be made to improve the productivity of the County's programs and its employees through performance measurement. The County is committed to continuous improvement of productivity and service through analysis and measurement of actual performance objectives and customer feedback.
8. **Reducing Duplication.** A continuing effort shall be made to reduce duplicative functions within the County government and its autonomous and semi-autonomous agencies, particularly those that receive appropriations from the General Fund. To that end, business process redesign and reorganization will be encouraged whenever increased efficiency or effectiveness can be demonstrated.

Long-Term Financial Policies and Tools

Ten Principles of Sound Financial Management April 30, 2007

9. **Underlying Debt and Moral Obligations.** The proliferation of debt related to but not directly supported by the County's General Fund shall be closely monitored and controlled to the extent possible, including revenue bonds of agencies supported by the General Fund, the use of the County's moral obligation and underlying debt.
 - a. A moral obligation exists when the Board of Supervisors has made a commitment to support the debt of another jurisdiction to prevent a potential default, and the County is not otherwise responsible or obligated to pay the annual debt service. The County's moral obligation will be authorized only under the most controlled circumstances and secured by extremely tight covenants to protect the credit of the County. The County's moral obligation shall only be used to enhance the credit worthiness of an agency of the County or regional partnership for an essential project, and only after the most stringent safeguards have been employed to reduce the risk and protect the financial integrity of the County.
 - b. Underlying debt includes tax supported debt issued by towns or districts in the County, which debt is not an obligation of the County, but nevertheless adds to the debt burden of the taxpayers within those jurisdictions in the County. The issuance of underlying debt, insofar as it is under the control of the Board of Supervisors, will be carefully analyzed for fiscal soundness, the additional burden placed on taxpayers and the potential risk to the General Fund for any explicit or implicit moral obligation.
10. **Diversified Economy.** Fairfax County must continue to diversify its economic base by encouraging commercial and, in particular, industrial employment and associated revenues. Such business and industry must be in accord with the plans and ordinances of the County.

Long-Term Financial Policies and Tools

Through the application of the *Ten Principles*, careful fiscal planning and sound financial management, Fairfax County has achieved a "triple A" bond rating from the three leading rating agencies. The County has held a Aaa rating from Moody's Investors Service since 1975, a AAA rating from Standard and Poor's Corporation since 1978, and a AAA rating from Fitch Investors Services since 1997. As of October 25, 2007, Fairfax County is one of only 22 counties in the country with "triple A" bond ratings from all three rating agencies.

Fairfax County Bond Rating Report Card



As of October 25, 2007, only a handful of jurisdictions, including Fairfax County, have received a "triple A" bond rating from Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investors Services:

- only 22 of the nation's 3,136 counties
- only 7 of the nation's 50 states
- only 23 of the nation's 19,452 cities

Long-Term Financial Policies

The following is a description of the primary financial policies that are used to manage the County's resources and contribute to its outstanding fiscal condition. Each year during budget adoption, the Board of Supervisors reaffirms and approves budget guidelines for the next budget year. These guidelines then serve as a future budget development tool.

Long-Term Financial Policies and Tools

BUDGET GUIDELINES FOR FISCAL YEAR 2009 AND BUDGET GUIDANCE FOR FISCAL YEAR 2008 AND FISCAL YEAR 2007 CARRYOVER REVIEW – April 23, 2007

The Board of Supervisors provided preliminary Budget Guidelines for FY 2009 on Monday, April 23, 2007. Those guidelines are as follows:

1. The County will prepare a financial forecast including information on the FY 2009 revenue and economic outlook which will provide the framework for the continued County-School discussion on the budget and will help identify for the Board the projected state of the housing market and the associated impact on revenue projections. Based on current market trends, it appears that residential real estate assessments will continue to be negative and that overall County revenue growth will be even less than that projected for FY 2008. As a result, increases in County and School spending will be further limited in FY 2009, and possibly for several years beyond. The Board directs the County Executive to develop a budget for Fiscal Year 2009 that limits increases to what is needed to accommodate growth and cost factors, and clearly identifies funding requirements driven by state and/or federal mandates and major County initiatives. The Board recognizes that given the limitations for FY 2009 and beyond, the FY 2009 budget may require actual reductions in or eliminations of service and directs that the County Executive begin to review and evaluate where the County should focus such adjustments consistent with the Board's priorities and the County's strategic direction. This approach is consistent with the restraint exercised by the County in recent years and recognizes the need to carefully and thoughtfully balance the needs of County residents with the fiscal reality. In addition, the Board directs that increases in the transfer to the School Operating Fund also be contained within the same parameters as the General County Budget. Funding requirements beyond this increase will be identified and discussed in terms of initiatives to be undertaken if funding is available. Specific direction on targeted budget growth rates should be provided to County staff and the School Board by the August 6, 2007 Board of Supervisors meeting, which is the last meeting prior to the Board's August break.
2. The Board of Supervisors anticipates that a Board retreat will be helpful to the new Board to be elected in November to quickly come to terms with the bleak fiscal forecast for the next several years. Therefore County staff is directed to begin planning for a retreat to occur once the new Board is in place.
3. The Board directs that the County Budget presentation continue to focus on Board priorities and County vision elements. The County Executive and County staff will also provide contextual information regarding the growth in the budget, including but not limited to population growth, market forces impacting the budget, demographic changes, mandates and other primary drivers for growth. In addition, the presentation of the budget should continue to include a clear identification of the resources and new initiatives targeted for seniors, a rapidly growing group in our population.
4. In order to avoid structural imbalances between County resources and requirements, resources should be allocated with consideration for the continued availability of these funds:
 - a. Non-recurring funds will be directed toward non-recurring uses.
 - b. Only recurring resources may be targeted toward recurring expenses.
 - c. The County's policy concerning the utilization of recurring and non-recurring funds should be followed by the School Board.
5. Any available balances materializing at the Carryover and Third Quarter Reviews that are not required to support County expenditures of a critical nature should be held in reserve to offset future requirements or to address one-time requirements such as GASB 45 liability, unfunded capital paydown projects, unfunded School Board priorities, and equipment replacement.
6. The Board of Supervisors appreciates the work of the School Board and School Superintendent in bringing forth a request for FY 2008 funding which recognizes the budget limits presented by the County's current revenue forecast.

The Board's action on this budget continues to reflect public education as the Board's top priority as evidenced by FY 2008 support of the schools. Total FY 2008 revenues are anticipated to increase less than 3 percent over FY 2007. Yet, the approved transfer to the Schools for operations reflects an increase of 3.5% plus \$8 million for the Schools Initiative for Excellence, bringing the overall increase to 4.0%. It is the Board of Supervisors' understanding that this additional \$8.0 million will complete the phase-in of the Initiative for Excellence.

Long-Term Financial Policies and Tools

BUDGET GUIDELINES FOR FISCAL YEAR 2009 AND BUDGET GUIDANCE FOR FISCAL YEAR 2008 AND FISCAL YEAR 2007 CARRYOVER REVIEW – April 23, 2007

The prioritization of education needs over other parts of the budget required a 2% across-the-board reduction in County compensation budgets and restricted spending in all other areas. The Board of Supervisors requests that the Schools review available resources and reserves and potential spending reductions to address the shortfall between County funding and the School transfer request of \$17.0 million.

In addition, as the Board of Supervisors discussed during the July 2006 meeting with the Schools, the Board is fully supportive of the initiative to implement full day kindergarten in every elementary school in the County. As public policy, the benefits are well established and will result in significant improvements in the education of our young people. However, based on the realities of the County's current revenue situation and the likelihood that revenues will be stagnant for the next several years, the implementation schedule for full day kindergarten may need to be revised to reflect these limited resources. The Board of Supervisors supports this initiative and other initiatives such as revised school start times and consolidation of School and County services for more efficient service delivery. The Board of Supervisors also requests that Fairfax County Public Schools provide information on the growing population of children with autism in County Schools to assist the County as it plans for future services. The Board of Supervisors hopes to work closely with the School system on these issues and add discussion of them to a future joint School/County meeting.

7. Given the critical nature of the impact of State funding reductions on the Child Care Assistance and Referral (CCAR) program, County staff are directed to continue to work to address options for CCAR including identifying available balances in FY 2007 and FY 2008 and other sources of funding and to continue to maximize savings from the program to help address the FY 2008 gap in funding. The shortfall between FY 2007 and FY 2008 funding levels is \$6.0 million which is made up of the loss of the one time funding of \$3.4 million made available by the Governor for this program in November 2006 and the additional \$2.6 million in federal pass-through funding which has been redirected from the County's program. At the minimum, County staff is directed to identify sufficient and sustainable funding to address the most recent \$2.6 million shortfall. This action will restore services to approximately 400 children. It is important to note that despite the state reductions the County level of funding has remained consistent for this program. Staff is directed to report on the status of the program at the *FY 2007 Carryover Review*.
8. Affordable housing has been one of the top priorities of this Board of Supervisors. We have dedicated resources, most importantly an amount equal to one penny of the real estate tax rate, to serve a wide range of need within our community. This has resulted in affordable housing preservation for those in the workforce, for families with low and modest incomes and for those attempting to buy a home for the first time. The Board directs County staff to develop policies to guide the application of available affordable housing resources to address the needs of our residents including those most needy. Strategies could include the development of percentage- range based goals for the direction of available funding toward targeted income groups. Recommendations for these guidelines will be provided to the Board of Supervisors in conjunction with the Board's Housing Committee which will follow mark-up.
9. The Board of Supervisors appreciates the work of County employees, including the County's Employees Advisory Council (EAC), in the comprehensive review of the County's compensation program. The review included recommendations related to the Market Rate Adjustment, the promotional policy, pay for performance, reclassification and classification and compensation benchmarking. Recommendations were presented to the Board in December 2006 and the Board directs the County Executive to continue with implementation and at an appropriate time in the future assess the impact of the changes including employee feedback.

With respect to the recommendation on promotions, the Board directs that one grade promotions continue to result in a 10 percent increase rather than the 5 percent as included in the study. This refinement of the study recommendation acknowledges the additional work and accountability placed on promotion candidates and seeks to appropriately compensate successful candidates for these new responsibilities.

Long-Term Financial Policies and Tools

BUDGET GUIDELINES FOR FISCAL YEAR 2009 AND BUDGET GUIDANCE FOR FISCAL YEAR 2008 AND FISCAL YEAR 2007 CARRYOVER REVIEW – April 23, 2007

The Board directs that the 95% threshold guideline be maintained as a methodology for pay comparability for public safety salaries; this policy will be evaluated during the 800 position class study review and recommendations. There is no supplemental pay adjustment for public safety salaries as a result of this action in FY 2008. Consistent with the consultant's study to address the compression issue raised by County employees, the new benchmarking policy for General County employees will be at 85% for regrades and 90% for pay and now will provide the opportunity for increases in compensation.

10. The Sheriff has communicated to the Board a significant issue of recruitment and retention in his department. The Board of Supervisors recognizes the important role of the Sheriff's Department in courtroom security and in jail operations and is supportive of measures to address these vacancy problems. The Sheriff has identified an opportunity for additional revenue in the form of a state approved increase in the Courthouse Security fee from \$5.00 to \$10.00 per case, effective July 1, 2007.

The Board directs staff to return with the necessary notices to advertise and enact this change in time for a July 1, 2007 effective date. The additional revenue as a result of this increased fee is estimated at \$900,000. The fee which is directed to courthouse security would free up funding that could be redirected to other needs. The Board directs that this funding be held in reserve pending the development of specific strategies and policies to address the recruitment and retention issues in the Sheriff's Department. The Board also directs the Board's Auditor and key County agencies, such as the Department of Human Resources, to work with the Sheriff's Department to evaluate the number of staff vacancies and causes and return to the County Executive with recommendations on how to address them, not to include pay parity. This review, completed cooperatively with the Sheriff's Department, should include but not be limited to a comparison of compensation, recruitment practices, retirement policies as well as the general vacancy patterns of public safety agencies in the region.

11. In response to the testimony of staff of the Fire and Rescue Department and the Board of Supervisors' interest in further defining the needs of the department, the Board of Supervisors directs the County Executive to work with the new Fire Chief to review staffing requirements for ladder trucks, including staffing patterns in similar communities and return with recommendations and implementation alternatives if appropriate. This review should include phasing options as well as targeting placement of additional levels of staffing based on location of station and types of incidents.
12. The Job Hut proposal presented by staff and the Human Services Council replaces County funding for other sources which are no longer available. The Board directs staff to continue exploring options for reopening Job Hut which do not involve County positions and funding. These options should include moving Job Hut to a site within the County including the space identified in Falls Church, or other space which may be identified.
13. The neighborhood zoning enforcement effort which is being initiated to preserve health and safety in our communities is being done so in the short term within existing resources. Recognizing that an effective, unified and vigorous response to the enforcement issues which have been raised in the community might require a more permanent and sustained solution, the County Executive is directed to return to the Board with a longer term plan including enhanced community empowerment and engagement by the *FY 2007 Carryover Review*.
14. The Board of Supervisors directs staff to ramp up education and deer management activities to combat the spread of Lyme disease, and staff is also directed to review staffing associated with the Animal Shelter and Animal Control. The cost of the activities associated with deer management, including an estimated \$80,000 of equipment, should be accommodated within existing resources in the Police Department while the cost of activities associated with education to combat the spread of Lyme disease including training, outreach and community education totaling \$60,000 will be absorbed within Fund 116, Integrated Pest Management Program.

Long-Term Financial Policies and Tools

BUDGET GUIDELINES FOR FISCAL YEAR 2009 AND BUDGET GUIDANCE FOR FISCAL YEAR 2008 AND FISCAL YEAR 2007 CARRYOVER REVIEW – April 23, 2007

15. The Board of Supervisors directs the Police Department to prioritize within existing resources or other resources such as grants and traffic mitigation funding, the replacement of radar units that are currently assigned to each station and purchase LIDAR units. LIDAR units are extremely accurate, provide quicker target acquisition, and are well-suited to speed enforcement on multi-lane and high-speed highways. In addition, other equipment options including in-vehicle equipment such as digital video technology should also be considered for additional sources of funding and priority should be placed on stations without current technology.
16. The Board of Supervisors directs staff to return prior to the *FY 2007 Carryover Review* with information regarding regular status employees who currently make less than a living wage as well as recommendations to address this issue.

A Copy Teste:



Nancy Vehrs
Clerk to the Board of Supervisors

ADDITIONAL BUDGET GUIDELINES FOR FY 2009 – August 6, 2007

At a regular meeting of the Board of Supervisors of Fairfax County, held in the Board Auditorium of the Fairfax County Government Center on Monday August 6, 2007, the Board reaffirmed and approved following Budget Guidelines for FY 2009:

In accordance with the Board's Guidelines for the FY 2009 Budget, the County Executive has provided the Board with information on the FY 2009 revenue and economic outlook. Based on this financial forecast, which was the framework for the County-School discussion on the budget held on July 30, 2007, **overall County revenues are projected to be flat in FY 2009.**

Therefore, the Board of Supervisors directs the School Board and the Superintendent of Schools be provided with a FY 2009 County transfer to the School Operating fund which matches revenue growth of 0%.

Lastly the Board of Supervisors directs that balances at the *FY 2007 Carryover Review* and during FY 2008 be held in reserve to fund expenses in FY 2009 ensuring that non-recurring funding is dedicated to non-recurring expenditures.

A Copy Teste:



Nancy Vehrs
Clerk to the Board of Supervisors

Long-Term Financial Policies and Tools

Managed Reserve

It is the policy of the Board of Supervisors to maintain a managed reserve in the General Fund at a level sufficient for temporary financing of unforeseen emergency needs and to permit orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. The reserve will be maintained at a level not less than 2.0 percent of total General Fund disbursements in any given year. This reserve has been maintained since FY 1983.

Revenue Stabilization Fund

On September 13, 1999, the Board of Supervisors established a Revenue Stabilization Fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. The Revenue Stabilization Fund has a target balance of 3.0 percent of General Fund disbursements. The Fund is separate and distinct from the County's 2.0 percent Managed Reserve; however, the aggregate balance of both reserves shall not exceed 5.0 percent of General Fund disbursements. The target balance of 3.0 percent of General Fund disbursements was to be accomplished by transferring funds from the General Fund over a multi-year period. The Board of Supervisors determined that a minimum of 40 percent of non-recurring balances identified at quarterly reviews would be transferred to the Revenue Stabilization Fund and the Fund would retain the interest earnings on this balance, and the retention of interest would continue until the Reserve is fully funded. It should be noted that as a result of Board of Supervisors' approved general fund transfers along with projected interest earnings, the fund achieved fully funded status in FY 2006 by reaching its target level of 3.0 percent of General Fund disbursements. Based on the projected earnings on the balance in the fund and depending on the average yield for the portfolio, it is anticipated that the fund will remain fully funded by retaining its interest earnings. However, if adjustments to disbursements result in a target level which exceeds the amount of interest projected to be earned by the fund, a general fund transfer to this fund would be required to maintain the 3.0 percent of disbursements fully funded target level. Conversely, if the amount of interest projected to be earned by the fund exceeds the amount required to maintain fully funded status, Fund 001, General Fund, will retain the additional interest earnings.

The Revenue Stabilization Fund will not be used as a method of addressing the demand for new or expanded services; it is solely to be used as a financial tool in the event of an economic downturn. Therefore, three specific criteria that must be met in order to make a withdrawal from the Fund include:

- Projected revenues must reflect a decrease greater than 1.5 percent from the current year estimate;
- Withdrawals must not exceed one-half of the fund balance in any fiscal year; and
- Withdrawals must be used in combination with spending cuts or other measures.

Other Reserves

In addition, to the Managed Reserve and the Revenue Stabilization Fund, the County has several reserves maintained within various funds. These reserves are necessary to provide a source of funding for planned replacement of major equipment or infrastructure over several years, or to maintain the necessary debt service reserves required to support the County's obligations on bond-funded programs. For example, the County maintains a vehicle replacement reserve within the Department of Vehicle Services to plan for vehicle replacement once age; mileage and condition criteria have been met. General Fund monies are set aside each year over the life of the existing vehicle in order to pay for its replacement. Helicopter, ambulance and large apparatus replacement funds are also maintained for the Police and Fire and Rescue Departments. Fixed payments to these reserves are made annually to ensure funding is available at such time that the equipment must be replaced. The County also manages a Personal Computer (PC) Replacement Fund. This reserve ensures that funding is available for future replacements to remain consistent with the advancements of technology. Another example of a County maintained reserve is the Sewer Bond Debt Reserve which was established to provide one year of principle and interest for the outstanding bond series as required by the Sewer System's General Bond Resolution.

Long-Term Financial Policies and Tools

Third Quarter/Carryover Reviews

The Department of Management and Budget conducts a Third Quarter Review on the current year Revised Budget Plan which includes a detailed analysis of expenditure requirements. All operating agencies and funds are reviewed during the Third Quarter Review and adjustments are made to the budget as approved by the Board of Supervisors. Section 15.1162.1 of the Code of Virginia requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than \$500,000 or 1.0 percent of revenues. The Board's adopted budget guidelines indicate that any balances identified throughout the fiscal year, which are not required to support expenditures of a legal or emergency nature, must be held in reserve.

Carryover Review represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the prior year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. All operating agencies and funds are reviewed during the Carryover Review and adjustments are made to the budget as approved by the Board of Supervisors. Again, the Code of Virginia requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than \$500,000 or 1.0 percent of revenues.

Cash Management/Investments

Maintaining the safety of the principal of the County's public investment is the highest priority in the County's cash management policy. The secondary and tertiary priorities are the maintenance of liquidity of the investment and optimization of the rate of return within the parameters of the Code of Virginia, respectively. Funds held for future capital projects are invested in accordance with these objectives, and in such a manner so as to ensure compliance with U.S. Treasury arbitrage regulations. A senior interagency Investment Committee develops investment policies and oversees the effectiveness of portfolio management in meeting policy goals.

The County maintains cash and temporary investments in several investment portfolios. A general investment portfolio holds investments purchased by the County for the pooled cash and General Obligation Bond funds. Investments for this portfolio are held by a third-party custodian. Other portfolios are managed to meet the specific needs of County entities, such as, the Resource Recovery Bonds, the Fairfax County Economic Development Authority Parking Revenue Bonds (the Vienna and Huntington Metrorail Projects), Sewer Revenue Bonds, Housing Bonds, and the Equipment Acquisitions Fund. Investments for all portfolios are held by a third-party custodian.

Except where prohibited by statutory or contractual constraints, the General Fund is credited with interest earned in the general investment pool. Non-General Fund activities that earn interest through centralized investment management contribute to the cost of portfolio management by way of a market-based administrative charge that accrues to the General Fund.

Debt Management/Capital Improvement Planning

The Commonwealth of Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. Specifically, debt service expenditures as a percentage of General Fund disbursements should remain under 10.0 percent and the percentage of debt to estimated market value of assessed property should remain under 3.0 percent. The County continues to maintain these debt ratios, as illustrated below:

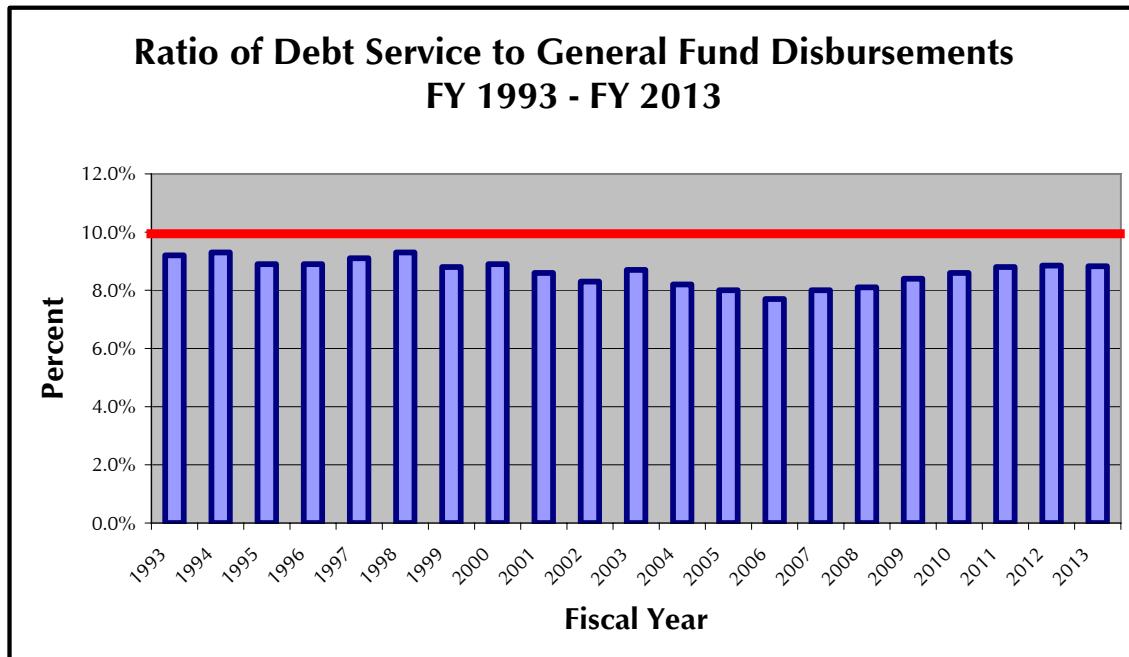
Long-Term Financial Policies and Tools

Debt Service Requirements as a Percentage of Combined General Fund Disbursements

| <u>Fiscal Year Ending</u> | <u>Debt Service Requirements</u> ¹ | <u>General Fund Disbursements</u> ² | <u>Percentage</u> |
|---------------------------|---|--|-------------------|
| 2005 | 224,543,583 | 2,799,591,368 | 8.0% |
| 2006 | 234,392,854 | 3,113,897,426 | 7.5% |
| 2007 | 253,433,433 | 3,223,705,072 | 8.0% |
| 2008 (est.) | 277,935,863 | 3,376,369,445 | 8.2% |
| 2009 (est.) | 277,820,934 | 3,322,726,158 | 8.4% |

¹ The amount includes debt service expenditures from July 1-June 30 for each year shown above, excluding bond issuance costs and other expenses and is from the Fairfax County Department of Management and Budget.

² Source: Fairfax County Department of Tax Administration and the Department of Management and Budget.



Net Debt as a Percentage of Market Value of Taxable Property

| <u>Fiscal Year Ending</u> | <u>Net Bonded Indebtedness</u> ¹ | <u>Estimated Market Value</u> ² | <u>Percentage</u> |
|---------------------------|---|--|-------------------|
| 2005 | 1,931,008,940 | 158,261,300,000 | 1.22% |
| 2006 | 1,963,217,876 | 192,187,300,000 | 1.02% |
| 2007 | 2,057,354,681 | 232,347,000,000 | 0.89% |
| 2008 (est.) | 2,159,460,511 | 241,111,400,000 | 0.90% |
| 2009 (est.) | 1,979,810,443 | 242,076,000,000 | 0.82% |

¹ The amount includes outstanding General Obligation Bonds and other tax supported debt obligations as of June 30 in the year shown and is from the Fairfax County Department of Management and Budget.

² Source: Fairfax County Department of Tax Administration and the Department of Management and Budget.

Long-Term Financial Policies and Tools

Per capita debt is also an important measure used in analyses of municipal credit. Fairfax County has historically had moderate to low per capita debt and per capita debt as a percentage of per capita income due to its steady population growth, and growth in the assessed valuation of property and personal income of residents, combined with a record of rapid repayment of capital debt. Per capita debt as a percentage of per capita income as of June 30, 2007 was 3.03 percent and has remained less than 4.0 percent since 1981.

The *Ten Principles of Sound Financial Management* establishes as a financial guideline a self-imposed limit on the level of the average annual bond sale. Actual bond issues are carefully sized with a realistic assessment of the need for funds, while remaining within the limits established by the Board of Supervisors. In addition, the actual bond sales are timed for the most opportune entry into the financial markets.

The policy guidelines enumerated in the *Ten Principles of Sound Financial Management* also express the intent of the Board of Supervisors to encourage greater industrial development in the County and to minimize the issuance of underlying indebtedness by towns and districts located within the County.

It is County policy to balance the need for public facilities, as expressed by the countywide land use plan, with the fiscal capacity of the County to provide for those needs. The five-year Capital Improvement Program (CIP), submitted annually to the Board of Supervisors, is the vehicle through which the stated need for public facilities is analyzed against the County's ability to pay and stay within its self-imposed debt guidelines as articulated in the *Ten Principles of Sound Financial Management*. The CIP is supported largely through long-term borrowing that is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

Pay-as-you-go Financing

Although a number of options are available for financing the proposed capital improvement program, including bond proceeds and grants, it is the policy of the County to balance the use of the funding sources against the ability to utilize current revenue or pay-as-you-go financing. While major capital facility projects are funded through the sale of General Obligation Bonds, the Board of Supervisors, through its *Ten Principles of Sound Financial Management*, continues to emphasize the importance of maintaining a balance between pay-as-you-go financing and bond financing for capital projects. Financing capital projects from current revenues indicates the County's intent to show purposeful restraint in incurring long-term debt. No explicit level or percentage has been adopted for capital projects from current revenues as a portion of either overall capital costs or of the total operating budget. The decision for using current revenues to fund a capital project is based on the merits of the particular project in relation to an agreed upon set of criteria. It is the Board of Supervisors' policy that non-recurring revenues should not be used for recurring expenditures.

Risk Management

Continuing growth in County assets and operations perpetuates the potential for catastrophic losses resulting from inherent risks that remain unidentified and unabated. In recognition of this, the County has adopted a policy of professional and prudent management of risk exposures.

To limit the County's risk exposures, a Risk Management Steering Committee was established in 1986 to develop appropriate policies and procedures. The County Risk Manager is responsible for managing a countywide program. The program objectives are as follows:

- To protect and preserve the County's assets and workforce against losses that could deplete County resources or impair the County's ability to provide services to its citizens;
- To institute all practical measures to eliminate or control injury to persons, loss to property or other loss-producing conditions; and
- To achieve such objectives in the most effective and economical manner.

Long-Term Financial Policies and Tools

While the County's preference is to fully self-insure, various types of insurance such as workers' compensation, automobile, and general liability insurance remain viable alternatives when they are available at an affordable price.

Pension Plans

The County funds the retirement costs for four separate retirement systems including: Educational Employees Supplemental Retirement System, Police Officers Retirement System, Fairfax County Employees' Retirement System and Uniformed Retirement System. These retirement systems are administered by the County and are made available to Fairfax County government and school employees in order to provide financial security when they reach an older age or cannot work due to disability. In addition, professional employees of the Fairfax County School Board participate in a plan sponsored and administered by the Virginia Retirement System. The Board of Supervisors reviews the Police Officers Retirement System, Fairfax County Employees' Retirement System and the Uniformed Retirement System plans annually and takes action to fund the County's obligation based on a corridor approach to employer contributions. The corridor approach requires that the systems funding ratios fall within a minimum funding ratio of 90 percent and a maximum funding ratio of 120 percent. In the corridor method of funding, a fixed contribution rate is assigned to each System and the County contributes at the fixed rate unless the System's funding ratio falls outside of a pre-selected corridor. Once outside the corridor, the County rate is either increased or decreased to accelerate or decelerate the funding until the ratio falls back within the corridor. The only other changes to employer contributions will be if benefit enhancements are approved. The corridor approach adds stability to the employer contribution rates and at the same time provides adequate funding for the Retirement Systems.

The School Board reviews the Educational Employees Supplemental Retirement plan annually and takes action to fund the County's obligation based on actuarial valuations that are usually performed annually. Benefits are defined in each system according to the requirements of an ordinance of the Fairfax County Code. Each retirement system is governed by a Board of Trustees whose function is the general administration and operation of the system. Each Board has full power to invest and reinvest the accumulated monies created by the systems in accordance with the laws of the Commonwealth as they apply to fiduciaries investing such funds. Investment managers are hired by each Board and operate under the direction of the Boards' investment objectives and guidelines. Each Board meets once a month to review the financial management of the funds and to rule on retirement applications.

Other Post-Employment Benefits (OPEB)

Beginning in FY 2008 the County's financial statements were required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for post-employment benefits including health care, life insurance, and other non-retirement benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment healthcare and other non-pension benefits. Currently, the County offers retirees the option of participating in County group health, life insurance, and dental plans. These benefits are offered to retirees at premium rates established using the blended experience of the active and retiree populations. As such, retirees receive an "implicit" benefit, as these premium rates are typically lower than those rates which would be charged by the market. In addition, County retirees receive an explicit benefit through the retiree health benefit subsidy. The County provides monthly subsidy payments to eligible County retirees to help pay for health insurance. The current monthly subsidy, approved in FY 2006, commences at age 55 and varies by length of service. It should be noted that the monthly subsidy is provided to retirees on a discretionary basis, and the Board of Supervisors reserves the right to reduce or eliminate the benefit in the future if the cost of the subsidy becomes prohibitive or an alternative is chosen to aid retirees in meeting their health insurance needs.

GASB 45 requires that the County accrue the cost of post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. The County decided to follow guidance provided by GASB and established an OPEB Trust Fund in FY 2008 to pre-fund the cost of post-employment healthcare and other non-pension benefits. Establishing such a trust fund will allow the County to capture long-term investment returns, make progress towards eliminating the unfunded liability over a 30-year period, and is consistent with the

Long-Term Financial Policies and Tools

preliminary guidance of the bond rating agencies as it relates to a “triple A” rated jurisdictions response to GASB 45. This methodology mirrors the funding approach used for pension/retirement benefits. As a result, the County is required to make an annual contribution towards the long-term liability. This includes the amount the County is currently paying on a pay-as-you-go basis for the explicit and implicit benefits, as well as an additional amount in order to address the unfunded actuarial accrued liability. Progress towards funding the liability will be reported in the County’s Comprehensive Annual Financial Report (CAFR) including schedules detailing assets, liabilities and the funding ratio (i.e. how much progress has been made towards funding the outstanding liability).

The actuarial accrued liability will be calculated at each actuarial valuation and will include adjustments due to benefit enhancements, medical trend experience, and normal growth assumptions. If necessary, adjustments will be made to the annual contribution. Before approving additional benefit enhancements, the County will need to carefully consider not only the impact on the current fiscal year budget, but also the long-term impact on the liability and the annual required contribution.

It should be noted that the Fairfax County Public Schools offer similar benefits to their retirees, which results in a separate OPEB liability. The Schools are currently determining their approach to addressing the implementation of GASB 45.

Grants

County policy requires that the initial application and acceptance of all grants over \$100,000 be approved by the Board of Supervisors. Each grant application is reviewed for the appropriateness and desirability of the program or service. Upon completion of the grant, programs are reviewed on a case-by-case basis to determine whether the program should be continued utilizing County funds. The County has no obligation to continue either grant-funded positions or grant-funded programs, if continued grant funding is not available.

Effective September 1, 2004, the Board of Supervisors established new County policy for grant applications and awards that meet certain requirements. If a grant is \$100,000 or less, with a required Local Cash Match of \$25,000 or less, with no significant policy implications, and if the grantor does not require Board of Supervisors’ approval, the agency can work directly with the Department of Management and Budget to receive the award and reallocate funding from the anticipated/unanticipated reserve directly to the agency. If an award exceeds these limitations but was listed in the Anticipated Grant Awards table in the Adopted Budget for the current fiscal year, Board of Supervisors’ approval is not required unless the actual funding received differs significantly from the projected funding listed in the budget. For any grant that does not meet all of the specified criteria, the agency must obtain Board of Supervisors' approval in order to apply for or accept the grant award.

Contributory Policies

To improve the general health and welfare of the community, as well as leverage scarce resources, it is the policy of the Board of Supervisors to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit or quasi-government entities. Because public funds are being appropriated, funds provided to designated contributory agencies are currently made available contingent upon submission and review of financial reports. This oversight activity includes program reporting requirements that require designated contributories to describe accurately, in a manner prescribed by the County Executive, the level and quality of services provided to County residents.

Information Technology

The following ten strategic directions are fundamental principles upon which Fairfax County will base its Information Technology (IT) decisions in the upcoming years. These are intended to serve as guidelines to assist County managers in applying information technology to achieve business goals.

Long-Term Financial Policies and Tools

Ten Fundamental Principles of Information Technology

In addition to the Department of Information Technology's Mission and Goals, Fairfax County Information Technology (IT) projects and processes are guided by ten fundamental principles approved by the Board of Supervisors in 1996, and updated in 2003.

1. Our ultimate goal is to provide citizens, the business community, and County employees with timely, convenient access to appropriate information and services through the use of technology.
2. Business needs drive information technology solutions. Strategic partnerships will be established between the stakeholders and County so that the benefits of IT are leveraged to maximize the productivity of County employees and improve customer services.
3. Evaluate business processes for redesign opportunities before automating them. Use new technologies to make new business methods a reality. Exploit functional commonality across organizational boundaries.
4. Manage Information Technology as an investment.
 - Annually allocate funds sufficient to cover depreciation to replace systems and equipment before life-cycle end. Address project and infrastructure requirements through a multi-year planning and funding strategy.
 - Manage use of funds at the macro level in a manner that provides for optimal spending across the investment portfolio aligned to actualized project progress.
 - Look for cost-effective approaches to improving "legacy systems". Designate systems as "classic" and plan their modernization. This approach will help extend investments and system utility.
 - Invest in education and training to ensure the technical staffs in central IT and user agencies understand and can apply current and future technologies.
5. Implement contemporary, but proven, technologies. Fairfax County will stay abreast of emerging trends through an ongoing program of technology evaluation. New technologies often will be introduced through pilot projects where both the automation and its business benefits and costs can be evaluated prior to any full-scale adoption.
6. Hardware and software shall adhere to open (vendor-independent) standards and minimize proprietary solutions. This approach will promote flexibility, inter-operability, cost effectiveness, and mitigate the risk of dependence on individual vendors.
7. Provide a solid technology infrastructure as the fundamental building block of the County's IT architecture to support reliability, performance and security of the County's information assets. Manage and maintain the enterprise network as an essential communications channel connecting people to information and process via contemporary server platforms and workstations. It will provide access for both internal and external connectivity; will be flexible, expandable, and maintainable; be fully integrated using open standards and capable of providing for the unimpeded movement of data, graphics, image, video, and voice.
8. Approach IT undertakings as a partnership of central management and agencies providing for a combination of centralized and distributed implementation. Combine the responsibility and knowledge of central management, agency staff, as well as outside contract support, within a consistent framework of County IT architecture and standards. Establish strategic cooperative arrangements with public and private enterprises to extend limited resources.

Long-Term Financial Policies and Tools

Ten Fundamental Principles of Information Technology (Continued)

9. Consider the purchase and integration of top quality, commercial-off-the-shelf (COTS) software requiring minimal customization as the first choice to speed the delivery of new business applications. This may require redesigning some existing work processes to be compatible with beneficial common practice capabilities inherent in many off-the-shelf software packages, and, achieves business goals. In consideration of this, it is recognized that certain County agencies operate under business practices that have in established in response to specific local interpretations and constraints and that in these instances, the institutionalization of these business practices may make the acquisition of COTS software not feasible. Develop applications using modern, efficient methods and laborsaving tools in a collaborative application development environment following the architectural framework and standards. An information architecture supported by a repository for common information objects (e.g., databases, files, records, methods, application inventories); repeatable processes and infrastructures will be created, shared and reused.
10. Capture data once in order to avoid cost, duplication of effort and potential for error and share the data whenever possible. Establish and use common data and common databases to the fullest extent. A data administration function will be responsible for establishing and enforcing data policy, data sharing and access, data standardization, data quality, identification and consistent use of key corporate identifiers.

Financial Management Tools and Planning Documents

This section is intended to provide a brief description of some of the financial management tools and long-range planning documents used by the County.

Budget

The primary financial management tool used by the County is the annual budget process. This involves a comprehensive examination of all expenditure and revenue programs of the County, complete with public hearings and approval by the Board of Supervisors.

Capital Improvement Program (CIP)

The Board of Supervisors annually considers and adopts a five-year Capital Improvement Program (CIP) which supports and implements the Comprehensive Plan. The CIP includes five years of project planning and forecasts project requirements for an additional five-year period. The CIP helps to balance the need for public facilities identified by the Comprehensive Plan with the County's fiscal resources and serves as a planning guide for the construction of general County facilities, schools, and public utilities. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates, as well as the timely scheduling of bond referenda.

The CIP is an integral element of the County's budgeting process. The Capital Budget is the foundation for the first year of the adopted five-year CIP. The remaining four years in the CIP serve as a general planning guide. Future planning requirements five years beyond the CIP period are also included. The CIP is supported largely through long-term borrowing, which is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

The Board of Supervisors has approved Principles of Sound Capital Improvement Planning and Criteria for Recommending Capital Projects which are applied every year in the development of the CIP. The principles establish the County's Comprehensive Plan as the basis for capital planning requirements and emphasize the principle of life-cycle planning for capital facilities. The CIP is released at the same time as an integral part of the Adopted Budget Plan and is included on the Budget CD-ROM and on the County's Web site.

Long-Term Financial Policies and Tools

In October 2005, Fairfax County adopted revised guidelines for review of unsolicited Public Private Educational Facilities and Infrastructure Act (PPEA) proposals. In FY 2008, project screening criteria as presented in the CIP was approved for determining when an unsolicited PPEA project should be pursued or rejected. It is anticipated that other refinements, including any required legislative updates to the PPEA evaluation and review process will be developed and presented to the Board of Supervisors as needed. As of January 28, 2008, the County will only pursue an unsolicited PPEA project if, based on minimal analysis; the project offers a significant contribution to near term CIP goals, it offers significant savings to the General Fund or a significant positive effect on our debt capacity.

Revenue Forecast

Revenue estimates are monitored on a monthly basis to identify any potential trends that would significantly impact the revenue sources. A Revenue Task Force meets regularly to review current construction trends, the number of authorized building permits, housing sales, mortgage rates, and other economic data which impact Real Estate Tax revenue collections. In addition, the Revenue Task Force uses statistical models to estimate such revenue categories as: the Personal Property Tax; Local Sales Tax; Business, Professional, and Occupational License Tax; Consumer Utility Tax; and Recordation Tax.

Financial Forecast

A forecast of General Fund receipts and disbursements is developed as part of each year's budget process and is updated periodically. Individual and aggregate revenue categories, as well as expenditures, are projected by revenue and/or expenditure type. Historical growth rates, economic assumptions, and County expenditure priorities are all used in developing the forecast. This tool is used as a planning document for developing the budget guidelines and for evaluating the future impact of current year decisions.

Fiscal Impact Review

It is County policy that all items having potential fiscal impact be presented to the Board of Supervisors for review. Effective management dictates that the Board of Supervisors and County citizens be presented with the direct and indirect costs of all items as part of the decision making process. In addition to its preliminary review of items presented to the Board of Supervisors, County staff also review state and federal legislative items, which might result in a fiscal or policy impact on the County.

Management Initiatives

In the spring of 2002, Fairfax County implemented a countywide strategic planning effort. Strategic planning furthers the County's commitment to high performance and strategic thinking by helping agencies to focus resources on services that are the most needed in the County.

The strategic planning efforts in Fairfax County have been bolstered by four on-going efforts - performance measurement, pay for performance, workforce planning, and technology enhancements- which help the County maintain a top quality workforce and fund County programs and technology improvements, despite budget reductions:

Performance Measurement: Since 1997, Fairfax County has used performance measurement to gain insight into, and make judgments about, the effectiveness and efficiency of its programs, processes and employees. While performance measures do not in and of themselves produce higher levels of effectiveness, efficiency and quality, they do provide data that can help to reallocate resources or realign strategic objectives to improve services, processes and priorities. Each Fairfax County agency decides which indicators will be used to measure progress toward strategic goals and objectives, gathers and analyzes performance measurement data, and uses the results to drive improvements in the agency.

Pay for Performance: In FY 2001, Fairfax County implemented a new performance management system for non-public safety employees. Based on ongoing dialogue between employees and supervisors regarding performance and expectations, the system focuses on using countywide behaviors and performance elements for each job class to link employees' performance with variable pay increases. FY 2002 was the last year for automatic step increases and cost-of-living adjustment for over 8,000 non-public safety employees. Annual compensation adjustments are now based solely on performance.

Long-Term Financial Policies and Tools

As an integral part of the transition to pay for performance, and in order to ensure that pay scales remain competitive with the market, non-public safety pay scales are increased in accordance with the annual market index, which is calculated based on data from the Consumer Price Index; the Employment Cost Index, which includes private sector, state and local government salaries; and the Federal Wage adjustment. This is designed to keep County pay scales from falling below the marketplace, requiring a large-scale catch-up every few years. It is important to note that employees do not receive this adjustment as they did in the past through a cost-of-living increase. Pay increases can only be earned through performance. By adjusting the pay scales, however, employees' long-term earning potential remains competitive with the market. Pay for performance changes as a result of the consultant study undertaken during FY 2007 were intended to maintain the current distribution of ratings while correcting the disconnect between an employee rated as "fully proficient" receiving a 1.7 percent pay raise. The current five rating levels were expanded to seven rating levels in response to focus group feedback that greater rating flexibility was needed in the rating process. The rating labels (Unsatisfactory, In Development, Fully Proficient, Superior, and Exceptional) were also removed.

Workforce Planning: The County's workforce planning effort began in FY 2002 to anticipate and integrate the human resources response to agency strategic objectives. Changes in agency priorities such as the opening of a new facility, increased demand for services by the public, the receipt of grant funding, or budget reductions can greatly affect personnel needs. Given these varying situations, workforce planning helps agency leadership to retain employees and improve employee skill sets needed to accomplish the strategic objectives of the agency. Effective workforce planning is a necessary component of an organization's strategic plan, to provide a flexible and proficient workforce able to adapt to the changing needs of the organization.

In FY 2008, Fairfax County added a Succession Planning component to workforce planning. The Succession Planning process provides managers and supervisors with a framework for effective human resources planning in the face of the dramatic changes anticipated in the workforce over the next five to ten years. It is a method for management to identify and develop key employee competencies, encourage professional development and contribute to employee retention.

Information Technology Initiatives: The County is committed to providing the necessary investment in information technology, realizing the critical role it plays in improving business processes and customer service. Fund 104, Information Technology, was established to accelerate the redesign of business processes to achieve large-scale improvements in service quality and to provide adequate enterprise-wide technological infrastructure. Consequently, the County is consolidating its investments to accommodate and leverage technological advancements and growth well into the 21st century. Management continues to explore and monitor all areas of County government as potential candidates for further information technology enhancements and/or modifications.

More detailed information about the strategic efforts of the County may be found in the Strategic Linkages section of this volume.



Fairfax County's performance measurement efforts were recognized again by the International City/County Management Association (ICMA) with its Certificate of Distinction, for continuing efforts in measuring and improving performance. Only 24 out of nearly 200 jurisdictions participating in ICMA's Center for Performance Measurement earned the prestigious Certificate of Distinction this year.

County of Fairfax, Virginia

Financial, Statistical and Summary Tables

This section includes:

- **Explanation of Schedules (Page 222)**
- **General Fund Statement (Page 224)**
- **Summary of Appropriated Funds (Page 229)**
- **Tax Rates and Assessed Valuation (Page 240)**
- **Summary of Revenues (Page 244)**
- **Summary of Expenditures Categories (Page 260)**
- **Summary of Positions (Page 281)**
- **Compensation Plans (Page 333)**
- **Job Classification Table (Page 353)**

FY 2009
Advertised Budget Plan

EXPLANATION OF SCHEDULES

General Fund Statement

General Fund Statement: Presents information for Fund 001, General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements, including revenues, transfers in from other funds, expenditures and transfers out to other funds and reserves. (page 224)

General Fund Direct Expenditures: Provides expenditure information, organized by Program Area and agency, with totals included for each Program Area and for the entire General Fund. (page 227)

Summary of Appropriated Funds

Summary of Appropriated Fund by Fund Type: Includes Budget Year Summary of Beginning Balance, Revenues by Category, Summary of Transfers In, Expenditures by Program Area, and Summary of Transfers Out for all Appropriated Funds. (page 229)

Revenue and Receipts by Fund - Summary of Appropriated Funds: Includes revenues for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 230)

Expenditures by Fund - Summary of Appropriated Funds: Includes expenditures for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 234)

Changes in Fund Balance - Summary of Appropriated Funds: Includes changes in fund balance for all appropriated funds by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 237)

Tax Rates and Assessed Valuation

Summary of County Tax Rates: Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Sewage, Refuse Collection and Disposal, Consumer Utilities, E-911 Fees, and special taxing districts. (page 240)

Assessed Valuation, Tax Rates, Levies and Collections: Details the assessed valuation and levy of taxable Real Estate and Personal Property, reports actual and estimated collections and reflects the percentage of the total levy collected. (page 242)

Summary of Revenues

General Fund Revenues: Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year. (page 244)

Revenue from the Commonwealth & Revenue from the Federal Government: Summarizes revenues from the Commonwealth of Virginia and from the Federal government by fund for the prior, current and upcoming fiscal year. (pages 258 & 259)

Summary of Expenditure Categories

Personnel Services Summary: Summarizes Personnel Services funding by major expense categories (regular salaries, COLA/MRA, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported funds, and Other Funds. (page 260)

Personnel Services by Agency: Displays Personnel Services funding, organized by fund, program area, and agency or fund. (page 262)

Summary of Employee Benefit Costs by

Category: Provides a breakdown of expenditures for all employee benefits by individual category, including health insurance, life insurance, FICA, unemployment, workers compensation, employee assistance programs and training. (page 265)

Distribution of Fringe Benefits by General Fund Agency:

Combines personnel services, operating expenses, and capital equipment with fringe benefits expenditures for each General Fund agency to reflect a total cost per agency. (page 266)

Summary of General Fund Operating Expenditures by Object Code:

Provides a breakdown of General Fund Operating Expenses by major expenditure categories (object codes) for the prior, current and upcoming fiscal year. (page 268)

Capital Equipment Funding Summary:

Presents funding for equipment valued in excess of \$5,000 for the General Fund and Appropriated and Non-Appropriated Funds. Includes items such as vehicles, furniture and computer equipment. Breakdown provided by categories of purchases (new, replacement, lease or new facility). (page 269)

County Funded Programs for School-Related Services:

Summarizes all Fairfax County contributions to school-related programs. Congregating the General Fund transfer to the Schools, school debt service, and the numerous school-related programs funded in County agency budgets, reflects a more complete picture of how much the County spends on its schools on an annual basis. Provides additional expenditure data on County-funded programs for youth services (non-school related youth programs) and County-administered programs for school-related services, including programs for which the County has administrative oversight, but not sole funding responsibility. (page 271)

Services for Seniors: Summarizes contributions to services for seniors in General Fund and General Fund Supported agencies. (page 275)

Summary of Positions

Regular Positions All Funds: Displays the number of General Fund positions by Program Area, the number of positions in the General Fund Supported funds, and in Other funds. (page 281)

Summary of Position Changes: Provides the total position count for all agencies and funds with funding appropriated by the Board of Supervisors. The change in the position count for each year is broken out into categories, including positions which have been "Abolished", were necessary to support "New Facilities", or required for "Other Changes", including workload increases. Also included is the number of positions that were added by the Board of Supervisors at other times during the fiscal year, i.e. "Other Reviews." (page 282)

Position Changes Detail: Narrative detailing position changes for the upcoming fiscal year. (page 325)

Position Summaries: Details the position count and staff year equivalents (SYE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions. (page 327)

Compensation Plans: The County Compensation Plans (C, E, F, L, O, P, and S). (page 333)

Job Classification Table: An alphabetical listing of County job classes with the FY 2008 pay grade classification. (page 353)

FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2007 Carryover | Other Actions July - January | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) over Revised |
|--|------------------------|-----------------------------------|----------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|
| Beginning Balance ¹ | \$168,890,407 | \$94,122,140 | \$79,041,680 | \$11,034,259 | \$184,198,079 | \$89,989,607 | (\$94,208,472) | (51.15%) |
| Revenue ² | | | | | | | | |
| Real Property Taxes | \$1,896,010,205 | \$1,968,062,309 | \$453,913 | \$70,394 | \$1,968,586,616 | \$1,978,548,858 | \$9,962,242 | 0.51% |
| Personal Property Taxes ³ | 310,006,170 | 302,154,885 | 1,037,249 | 569,011 | 303,761,145 | 302,294,454 | (1,466,691) | (0.48%) |
| General Other Local Taxes | 480,451,990 | 483,128,815 | 0 | 1,527,743 | 484,656,558 | 501,920,190 | 17,263,632 | 3.56% |
| Permit, Fees & Regulatory Licenses | 30,778,483 | 33,530,341 | 0 | (6,118,269) | 27,412,072 | 27,737,101 | 325,029 | 1.19% |
| Fines & Forfeitures | 14,834,607 | 14,321,557 | 900,000 | 721,738 | 15,943,295 | 17,275,488 | 1,332,193 | 8.36% |
| Revenue from Use of Money & Property | 95,618,646 | 92,018,072 | 0 | (6,552,636) | 85,465,436 | 68,427,596 | (17,037,840) | (19.94%) |
| Charges for Services | 58,088,619 | 57,326,303 | 0 | 674,458 | 58,000,761 | 62,469,561 | 4,468,800 | 7.70% |
| Revenue from the Commonwealth ³ | 303,283,509 | 300,770,518 | 753,338 | 403,665 | 301,927,521 | 301,945,009 | 17,488 | 0.01% |
| Revenue from the Federal Government | 40,081,951 | 28,176,462 | 418,331 | 1,630 | 28,596,423 | 28,874,721 | 278,298 | 0.97% |
| Recovered Costs/Other Revenue | 7,450,514 | 7,612,840 | 0 | 296,354 | 7,909,194 | 7,482,007 | (427,187) | (5.40%) |
| Total Revenue | \$3,236,604,694 | \$3,287,102,102 | \$3,562,831 | (\$8,405,912) | \$3,282,259,021 | \$3,296,974,985 | \$14,715,964 | 0.45% |
| Transfers In | | | | | | | | |
| 105 Cable Communications | \$2,408,050 | \$2,530,299 | \$0 | \$0 | \$2,530,299 | \$2,216,089 | (\$314,210) | (12.42%) |
| Total Transfers In | \$2,408,050 | \$2,530,299 | \$0 | \$0 | \$2,530,299 | \$2,216,089 | (\$314,210) | (12.42%) |
| Total Available | \$3,407,903,151 | \$3,383,754,541 | \$82,604,511 | \$2,628,347 | \$3,468,987,399 | \$3,389,180,681 | (\$79,806,718) | (2.30%) |
| Direct Expenditures | | | | | | | | |
| Personnel Services | \$647,721,194 | \$696,054,817 | \$3,272,287 | (\$265,990) | \$699,061,114 | \$708,852,961 | \$9,791,847 | 1.40% |
| Operating Expenses | 349,744,574 | 347,884,362 | 51,169,243 | 139,194 | 399,192,799 | 361,601,887 | (37,590,912) | (9.42%) |
| Recovered Costs | (40,340,034) | (43,417,066) | (200,000) | 0 | (43,617,066) | (50,553,104) | (6,936,038) | 15.90% |
| Capital Equipment | 3,531,415 | 1,390,738 | 2,205,515 | 126,796 | 3,723,049 | 999,425 | (2,723,624) | (73.16%) |
| Fringe Benefits | 184,256,436 | 200,318,913 | 473,080 | 0 | 200,791,993 | 209,345,831 | 8,553,838 | 4.26% |
| Total Direct Expenditures | \$1,144,913,585 | \$1,202,231,764 | \$56,920,125 | \$0 | \$1,259,151,889 | \$1,230,247,000 | (\$28,904,889) | (2.30%) |

FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2007 Carryover | Other Actions July - January | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) over Revised |
|---|------------------------|-----------------------------------|----------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|
| Transfers Out | | | | | | | | |
| 090 Public School Operating ⁴ | \$1,533,218,089 | \$1,586,600,722 | \$0 | \$0 | \$1,586,600,722 | \$1,586,600,722 | \$0 | 0.00% |
| 100 County Transit Systems | 30,995,510 | 34,667,083 | 0 | 0 | 34,667,083 | 34,667,083 | 0 | 0.00% |
| 102 Federal/State Grant Fund | 4,476,204 | 4,293,491 | 0 | 0 | 4,293,491 | 1,093,694 | (3,199,797) | (74.53%) |
| 103 Aging Grants & Programs | 3,537,163 | 3,783,440 | 0 | 0 | 3,783,440 | 3,923,597 | 140,157 | 3.70% |
| 104 Information Technology | 13,499,576 | 12,360,015 | 0 | 0 | 12,360,015 | 11,802,510 | (557,505) | (4.51%) |
| 106 Fairfax-Falls Church Community Services Board | 97,935,840 | 101,091,229 | 0 | 0 | 101,091,229 | 102,557,018 | 1,465,789 | 1.45% |
| 109 Refuse Collection and Recycling Operations | 90,000 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 110 Refuse Disposal | 2,500,000 | 2,500,000 | 0 | 0 | 2,500,000 | 1,250,000 | (1,250,000) | (50.00%) |
| 112 Energy Resource Recovery (ERR) Facility | 1,365,637 | 0 | 1,491,162 | 0 | 1,491,162 | 0 | (1,491,162) | (100.00%) |
| 118 Consolidated Community Funding Pool | 8,324,073 | 8,720,769 | 0 | 0 | 8,720,769 | 8,970,687 | 249,918 | 2.87% |
| 119 Contributory Fund | 12,226,230 | 13,037,140 | 100,000 | 0 | 13,137,140 | 13,553,053 | 415,913 | 3.17% |
| 120 E-911 Fund | 8,892,287 | 9,181,598 | 0 | 0 | 9,181,598 | 10,333,260 | 1,151,662 | 12.54% |
| 141 Elderly Housing Programs | 1,695,052 | 1,536,659 | 0 | 0 | 1,536,659 | 1,524,282 | (12,377) | (0.81%) |
| 192 School Grants & Self Supporting Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 200 County Debt Service | 110,691,161 | 113,374,133 | 0 | 0 | 113,374,133 | 113,167,674 | (206,459) | (0.18%) |
| 201 School Debt Service | 142,269,368 | 147,858,704 | 0 | 0 | 147,858,704 | 154,633,175 | 6,774,471 | 4.58% |
| 303 County Construction | 30,102,427 | 18,555,230 | (702,880) | 0 | 17,852,350 | 10,529,411 | (7,322,939) | (41.02%) |
| 304 Transportation Improvements | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 307 Pedestrian Walkway Improvements | 505,000 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 309 Metro Operations & Construction | 20,316,309 | 20,316,309 | 0 | 0 | 20,316,309 | 17,509,851 | (2,806,458) | (13.81%) |
| 311 County Bond Construction | 3,400,000 | 0 | 500,000 | 0 | 500,000 | 0 | (500,000) | (100.00%) |
| 312 Public Safety Construction | 7,605,150 | 4,820,972 | 0 | 0 | 4,820,972 | 800,000 | (4,020,972) | (83.41%) |
| 317 Capital Renewal Construction | 5,641,000 | 868,321 | 1,075,000 | 0 | 1,943,321 | 0 | (1,943,321) | (100.00%) |
| 318 Stormwater Management Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 319 The Penny for Affordable Housing Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 340 Housing Assistance Program | 1,285,000 | 935,000 | (420,375) | 0 | 514,625 | 515,000 | 375 | 0.07% |
| 500 Retiree Health Benefits Fund | 4,070,579 | 4,610,988 | 0 | 0 | 4,610,988 | 0 | (4,610,988) | (100.00%) |
| 501 County Insurance Fund | 20,233,541 | 13,148,743 | 0 | 0 | 13,148,743 | 14,334,038 | 1,185,295 | 9.01% |
| 504 Document Services Division | 2,900,000 | 2,900,000 | 0 | 0 | 2,900,000 | 2,900,000 | 0 | 0.00% |
| 505 Technology Infrastructure Services | 1,816,291 | 1,814,103 | 0 | 0 | 1,814,103 | 1,814,103 | 0 | 0.00% |
| 506 Health Benefits Trust Fund | 8,200,000 | 8,200,000 | 0 | 0 | 8,200,000 | 0 | (8,200,000) | (100.00%) |
| Total Transfers Out | \$2,078,791,487 | \$2,115,174,649 | \$2,042,907 | \$0 | \$2,117,217,556 | \$2,092,479,158 | (\$24,738,398) | (1.17%) |
| Total Disbursements | \$3,223,705,072 | \$3,317,406,413 | \$58,963,032 | \$0 | \$3,376,369,445 | \$3,322,726,158 | (\$53,643,287) | (1.59%) |

FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2007 Carryover | Other Actions July - January | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) over Revised |
|--|----------------------|-----------------------------------|----------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|
| Total Ending Balance | \$184,198,079 | \$66,348,128 | \$23,641,479 | \$2,628,347 | \$92,617,954 | \$66,454,523 | (\$26,163,431) | (28.25%) |
| Less: | | | | | | | | |
| Managed Reserve | \$65,779,947 | \$66,348,128 | \$1,179,261 | | \$67,527,389 | \$66,454,523 | (\$1,072,866) | (1.59%) |
| Reserve for Board Consideration as part of the FY 2008 budget | \$28,342,193 | | | | | | | |
| Reserve for Board Consideration as part of the FY 2009 budget ⁵ | | | 22,462,218 | | 22,462,218 | | (\$22,462,218) | (100.00%) |
| Reserve as a result of Audit Adjustments | 11,034,259 | | | | | | | |
| Reserve for FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development ⁶ | | | | 2,628,347 | 2,628,347 | | (\$2,628,347) | (100.00%) |
| Total Available | \$79,041,680 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | - |

¹ The *FY 2008 Revised Budget Plan* Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2007 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2008 Revised Beginning Balance reflects a net increase of \$11.03 million based on an increase of \$10.76 million in FY 2007 revenues and a decrease of \$0.28 million in FY 2007 expenditures. Details of the FY 2007 audit adjustments will be included in the FY 2008 Third Quarter Package.

² *FY 2008 Revised Budget Plan* revenues reflect a net decrease of \$8.41 million based on revised revenue estimates as of fall 2007. The *FY 2008 Third Quarter Review* will contain a detailed explanation of these changes.

³ Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

⁴ In accordance with the Board adopted guidelines for the FY 2009 Budget, the proposed County General Fund transfer for school operations in FY 2009 totals \$1,586,600,722, a 0% increase over the FY 2008 Adopted Budget Plan level. It should be noted that the actual transfer request approved by the School Board on February 14, 2008 reflects a General Fund transfer of \$1,650,347,739, an increase of 4.0% or \$63,747,017 over the FY 2008 Adopted Budget Plan.

⁵ As part of the *FY 2007 Carryover Review*, the Board of Supervisors set aside funding of \$22.5 million to be held in reserve to address the development of the FY 2009 Budget. It should be noted that as part of the FY 2009 Advertised Budget Plan this reserve has been utilized to balance the budget.

⁶ A reserve of \$2,628,347 has been set aside to address FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development. This reserve includes the net increase as a result of audit adjustments of \$11,034,259 offset by a net decrease of \$8,405,912 in revenue as a result of the Midyear Revenue estimate. Based on more recent revenue information it is anticipated that additional revenue reductions will be required for FY 2008 and it is anticipated that this balance as well as agency budget reductions will result in a net impact of \$0.

FY 2009 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2007 Carryover | Other Actions July - January | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|--|----------------------|-----------------------------------|----------------------|------------------------------------|-----------------------------------|--------------------------------------|---|---|
| Legislative-Executive Functions / Central Services | | | | | | | | | |
| 01 | Board of Supervisors | \$4,268,219 | \$5,091,964 | \$0 | \$0 | \$5,091,964 | \$5,243,721 | \$151,757 | 2.98% |
| 02 | Office of the County Executive | 7,037,362 | 7,975,255 | 1,354,237 | 0 | 9,329,492 | 9,201,991 | (127,501) | (1.37%) |
| 04 | Department of Cable Communications and Consumer Protection | 1,284,041 | 1,521,666 | 191,167 | 0 | 1,712,833 | 1,503,525 | (209,308) | (12.22%) |
| 06 | Department of Finance | 8,403,354 | 8,903,962 | 516,466 | 0 | 9,420,428 | 9,351,548 | (68,880) | (0.73%) |
| 11 | Department of Human Resources | 6,613,117 | 6,927,860 | 125,361 | 0 | 7,053,221 | 7,075,538 | 22,317 | 0.32% |
| 12 | Department of Purchasing and Supply Management | 4,952,828 | 5,090,522 | 49,958 | 0 | 5,140,480 | 5,511,810 | 371,330 | 7.22% |
| 13 | Office of Public Affairs | 1,323,891 | 1,501,734 | 257,048 | 0 | 1,758,782 | 1,509,151 | (249,631) | (14.19%) |
| 15 | Office of Elections | 2,843,533 | 3,164,028 | 383,837 | 0 | 3,547,865 | 3,281,582 | (266,283) | (7.51%) |
| 17 | Office of the County Attorney | 5,857,041 | 6,206,542 | 207,510 | 0 | 6,414,052 | 6,488,957 | 74,905 | 1.17% |
| 20 | Department of Management and Budget | 2,885,223 | 3,189,498 | 159,769 | 0 | 3,349,267 | 3,038,813 | (310,454) | (9.27%) |
| 37 | Office of the Financial and Program Auditor | 214,543 | 234,791 | 0 | 0 | 234,791 | 241,800 | 7,009 | 2.99% |
| 41 | Civil Service Commission | 224,821 | 483,778 | 0 | 0 | 483,778 | 617,607 | 133,829 | 27.66% |
| 57 | Department of Tax Administration | 23,090,695 | 23,570,203 | 1,388,758 | 0 | 24,958,961 | 24,403,172 | (555,789) | (2.23%) |
| 70 | Department of Information Technology | 25,209,270 | 28,188,478 | 3,486,566 | 0 | 31,675,044 | 28,292,366 | (3,382,678) | (10.68%) |
| Total Legislative-Executive Functions / Central Services | | \$94,207,938 | \$102,050,281 | \$8,120,677 | \$0 | \$110,170,958 | \$105,761,581 | (\$4,409,377) | (4.00%) |
| Judicial Administration | | | | | | | | | |
| 80 | Circuit Court and Records | \$9,850,565 | \$10,450,912 | \$758,794 | \$0 | \$11,209,706 | \$10,536,610 | (\$673,096) | (6.00%) |
| 82 | Office of the Commonwealth's Attorney | 1,977,395 | 2,321,460 | 1,632 | 0 | 2,323,092 | 2,793,835 | 470,743 | 20.26% |
| 85 | General District Court | 2,155,841 | 2,285,064 | 77,531 | 0 | 2,362,595 | 2,346,081 | (16,514) | (0.70%) |
| 91 | Office of the Sheriff | 17,836,981 | 16,863,902 | 200,000 | 903,164 | 17,967,066 | 20,780,786 | 2,813,720 | 15.66% |
| Total Judicial Administration | | \$31,820,782 | \$31,921,338 | \$1,037,957 | \$903,164 | \$33,862,459 | \$36,457,312 | \$2,594,853 | 7.66% |
| Public Safety | | | | | | | | | |
| 04 | Department of Cable Communications and Consumer Protection | \$967,333 | \$984,443 | \$773 | \$0 | \$985,216 | \$992,897 | \$7,681 | 0.78% |
| 31 | Land Development Services | 10,515,739 | 10,738,283 | 331,222 | 0 | 11,069,505 | 10,810,765 | (258,740) | (2.34%) |
| 81 | Juvenile and Domestic Relations District Court | 20,368,905 | 21,279,447 | 607,186 | 0 | 21,886,633 | 21,596,255 | (290,378) | (1.33%) |
| 90 | Police Department | 165,188,968 | 169,214,279 | 4,827,636 | 0 | 174,041,915 | 174,266,521 | 224,606 | 0.13% |
| 91 | Office of the Sheriff | 38,699,827 | 40,591,199 | 550,000 | (903,164) | 40,238,035 | 40,512,205 | 274,170 | 0.68% |
| 92 | Fire and Rescue Department | 162,161,420 | 167,904,105 | 6,859,273 | 0 | 174,763,378 | 172,065,540 | (2,697,838) | (1.54%) |
| 93 | Office of Emergency Management | 1,646,424 | 1,922,027 | 59,048 | 0 | 1,981,075 | 2,138,841 | 157,766 | 7.96% |
| Total Public Safety | | \$399,548,616 | \$412,633,783 | \$13,235,138 | (\$903,164) | \$424,965,757 | \$422,383,024 | (\$2,582,733) | (0.61%) |
| Public Works | | | | | | | | | |
| 08 | Facilities Management Department | \$42,329,615 | \$47,610,896 | \$2,072,833 | \$0 | \$49,683,729 | \$49,762,545 | \$78,816 | 0.16% |
| 25 | Business Planning and Support | 380,304 | 414,712 | 33,300 | 0 | 448,012 | 425,356 | (22,656) | (5.06%) |
| 26 | Office of Capital Facilities | 10,124,619 | 11,519,146 | (62,845) | 0 | 11,456,301 | 11,130,272 | (326,029) | (2.85%) |
| 29 | Stormwater Management | 11,025,602 | 10,473,543 | 1,224,269 | 0 | 11,697,812 | 6,844,310 | (4,853,502) | (41.49%) |
| 87 | Unclassified Administrative Expenses | 658,618 | 503,925 | 0 | 0 | 503,925 | 503,925 | 0 | 0.00% |
| Total Public Works | | \$64,518,758 | \$70,522,222 | \$3,267,557 | \$0 | \$73,789,779 | \$68,666,408 | (\$5,123,371) | (6.94%) |

FY 2009 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2007 Carryover | Other Actions July - January | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|---|------------------------|-----------------------------------|----------------------|------------------------------------|-----------------------------------|--------------------------------------|---|---|
| Health and Welfare | | | | | | | | | |
| 67 | Department of Family Services | \$185,285,050 | \$185,351,734 | \$10,265,870 | \$0 | \$195,617,604 | \$190,951,339 | (\$4,666,265) | (2.39%) |
| 68 | Department of Administration for Human Services | 10,599,510 | 11,166,523 | 385,598 | 0 | 11,552,121 | 11,051,123 | (500,998) | (4.34%) |
| 69 | Department of Systems Management for Human Services | 5,337,405 | 5,992,082 | 138,505 | 0 | 6,130,587 | 5,870,104 | (260,483) | (4.25%) |
| 71 | Health Department | 43,579,757 | 46,404,057 | 3,725,076 | 0 | 50,129,133 | 46,836,523 | (3,292,610) | (6.57%) |
| | Total Health and Welfare | \$244,801,722 | \$248,914,396 | \$14,515,049 | \$0 | \$263,429,445 | \$254,709,089 | (\$8,720,356) | (3.31%) |
| Parks, Recreation and Libraries | | | | | | | | | |
| 50 | Department of Community and Recreation Services | \$18,401,731 | \$21,864,006 | \$2,506,578 | \$0 | \$24,370,584 | \$21,857,906 | (\$2,512,678) | (10.31%) |
| 51 | Fairfax County Park Authority | 25,800,947 | 26,110,649 | 431,780 | 0 | 26,542,429 | 26,374,302 | (168,127) | (0.63%) |
| 52 | Fairfax County Public Library | 33,817,927 | 33,536,725 | 1,847,603 | 0 | 35,384,328 | 33,120,997 | (2,263,331) | (6.40%) |
| | Total Parks, Recreation and Libraries | \$78,020,605 | \$81,511,380 | \$4,785,961 | \$0 | \$86,297,341 | \$81,353,205 | (\$4,944,136) | (5.73%) |
| Community Development | | | | | | | | | |
| 16 | Economic Development Authority | \$6,628,339 | \$6,673,818 | \$0 | \$0 | \$6,673,818 | \$6,704,900 | \$31,082 | 0.47% |
| 31 | Land Development Services | 14,508,179 | 15,500,045 | 1,313,337 | 0 | 16,813,382 | 15,623,845 | (1,189,537) | (7.07%) |
| 35 | Department of Planning and Zoning | 10,024,375 | 11,078,263 | 1,594,361 | 0 | 12,672,624 | 11,514,606 | (1,158,018) | (9.14%) |
| 36 | Planning Commission | 645,829 | 751,226 | 0 | 0 | 751,226 | 768,624 | 17,398 | 2.32% |
| 38 | Department of Housing and Community Development | 6,335,631 | 7,014,265 | 719,374 | 0 | 7,733,639 | 7,074,891 | (658,748) | (8.52%) |
| 39 | Office of Human Rights and Equity Programs | 1,094,120 | 1,332,472 | 12,744 | 0 | 1,345,216 | 1,943,187 | 597,971 | 44.45% |
| 40 | Department of Transportation ¹ | 6,346,673 | 7,460,910 | 3,469,928 | 0 | 10,930,838 | 0 | (10,930,838) | (100.00%) |
| | Total Community Development | \$45,583,146 | \$49,810,999 | \$7,109,744 | \$0 | \$56,920,743 | \$43,630,053 | (\$13,290,690) | (23.35%) |
| Nondepartmental | | | | | | | | | |
| 87 | Unclassified Administrative Expenses | \$0 | \$1,050,000 | \$3,150,000 | \$0 | \$4,200,000 | \$5,400,000 | \$1,200,000 | 28.57% |
| 89 | Employee Benefits | 186,412,018 | 203,817,365 | 1,698,042 | 0 | 205,515,407 | 211,886,328 | 6,370,921 | 3.10% |
| | Total Nondepartmental | \$186,412,018 | \$204,867,365 | \$4,848,042 | \$0 | \$209,715,407 | \$217,286,328 | \$7,570,921 | 3.61% |
| | Total General Fund Direct Expenditures | \$1,144,913,585 | \$1,202,231,764 | \$56,920,125 | \$0 | \$1,259,151,889 | \$1,230,247,000 | (\$28,904,889) | (2.30%) |

¹ As part of the FY 2009 Advertised Budget Plan, all funding for staff, programs, and operations of the Department of Transportation is moved to Fund 124, County and Regional Transportation Projects.

FY 2009 ADVERTISED SUMMARY OF APPROPRIATED FUNDS BY FUND TYPE

| | General Fund Group ¹ | Special Revenue Funds ² | Debt Service Funds ³ | Capital Projects Funds | Enterprise Funds ⁴ | Internal Service Funds ^{5,6} | Trust Funds | Agency Funds | Total by Category |
|--|---------------------------------|------------------------------------|---------------------------------|------------------------|-------------------------------|---------------------------------------|------------------------|---------------------|-------------------------|
| Beginning Fund Balance | \$193,906,037 | \$207,083,804 | \$0 | \$3,853,231 | \$171,906,217 | \$95,400,757 | \$7,385,535,352 | \$0 | \$8,057,685,398 |
| Revenues | | | | | | | | | |
| Real Property Taxes | \$1,978,548,858 | \$93,811,729 | \$0 | \$45,600,000 | \$0 | \$0 | \$0 | \$0 | \$2,117,960,587 |
| Personal Property Taxes ⁷ | 513,608,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 513,608,398 |
| General Other Local Taxes | 501,920,190 | 19,775,304 | 0 | 0 | 0 | 0 | 0 | 0 | 521,695,494 |
| Permits, Fees & Regulatory | 27,737,101 | 14,999,141 | 0 | 0 | 0 | 0 | 0 | 0 | 42,736,242 |
| Fines & Forfeitures | 17,275,488 | 2,455 | 0 | 0 | 0 | 0 | 0 | 0 | 17,277,943 |
| Revenue from the Use of Money & Property | 68,427,596 | 15,543,288 | 0 | 1,600,677 | 4,530,000 | 8,839,569 | 745,953,866 | 0 | 844,894,996 |
| Charges for Services | 62,469,561 | 196,855,332 | 0 | 950,000 | 128,095,000 | 0 | 0 | 0 | 388,369,893 |
| Revenue from the Commonwealth ⁷ | 90,631,065 | 522,904,445 | 0 | 11,142,672 | 0 | 0 | 0 | 0 | 624,678,182 |
| Revenue from the Federal Government | 28,874,721 | 159,022,385 | 0 | 0 | 0 | 2,000,000 | 968,000 | 0 | 190,865,106 |
| Sale of Bonds | 0 | 0 | 0 | 182,471,764 | 0 | 0 | 0 | 0 | 182,471,764 |
| Other Revenue | 7,482,007 | 147,284,258 | 405,000 | 3,186,000 | 150,000 | 483,372,273 | 273,138,142 | 13,351,114 | 928,368,794 |
| Total Revenue | \$3,296,974,985 | \$1,170,198,337 | \$405,000 | \$244,951,113 | \$132,775,000 | \$494,211,842 | \$1,020,060,008 | \$13,351,114 | \$6,372,927,399 |
| Transfers In | \$2,216,089 | \$1,805,250,891 | \$272,360,785 | \$41,997,251 | \$145,701,559 | \$27,048,141 | \$15,000,000 | \$0 | \$2,309,574,716 |
| Total Available | \$3,493,097,111 | \$3,182,533,032 | \$272,765,785 | \$290,801,595 | \$450,382,776 | \$616,660,740 | \$8,420,595,360 | \$13,351,114 | \$16,740,187,513 |
| Expenditures by Category | | | | | | | | | |
| Legislative-Executive/Central Services | \$105,761,581 | \$24,873,409 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$130,634,990 |
| Education | 0 | 2,307,279,879 | 0 | 167,997,005 | 0 | 342,800,571 | 177,049,927 | 0 | 2,995,127,382 |
| Judicial Administration | 36,457,312 | 703,592 | 0 | 0 | 0 | 0 | 0 | 0 | 37,160,904 |
| Public Safety | 422,383,024 | 60,448,336 | 0 | 0 | 0 | 0 | 0 | 0 | 482,831,360 |
| Public Works | 68,666,408 | 140,593,142 | 0 | 0 | 219,256,039 | 0 | 0 | 0 | 428,515,589 |
| Health & Welfare | 254,709,089 | 194,763,279 | 0 | 0 | 0 | 0 | 0 | 0 | 449,472,368 |
| Parks, Recreation & Libraries | 81,353,205 | 18,982,453 | 0 | 0 | 0 | 0 | 0 | 0 | 100,335,658 |
| Community Development | 43,630,053 | 229,989,907 | 0 | 62,848,446 | 0 | 0 | 0 | 13,351,114 | 349,819,520 |
| Capital Improvements | 0 | 0 | 0 | 54,063,508 | 0 | 0 | 0 | 0 | 54,063,508 |
| Debt Service | 0 | 0 | 277,765,785 | 0 | 0 | 0 | 0 | 0 | 277,765,785 |
| Non-Departmental | 217,286,328 | 1,167,657 | 0 | 0 | 0 | 226,674,178 | 304,151,946 | 0 | 749,280,109 |
| Total Expenditures | \$1,230,247,000 | \$2,978,801,654 | \$277,765,785 | \$284,908,959 | \$219,256,039 | \$569,474,749 | \$481,201,873 | \$13,351,114 | \$6,055,007,173 |
| Transfers Out | \$2,092,479,158 | \$46,585,531 | \$0 | \$2,024,405 | \$145,701,559 | \$22,000,000 | \$0 | \$0 | \$2,308,790,653 |
| Total Disbursements | \$3,322,726,158 | \$3,025,387,185 | \$277,765,785 | \$286,933,364 | \$364,957,598 | \$591,474,749 | \$481,201,873 | \$13,351,114 | \$8,363,797,826 |
| Ending Fund Balance | \$170,370,953 | \$157,145,847 | (\$5,000,000) | \$3,868,231 | \$85,425,178 | \$25,185,991 | \$7,939,393,487 | \$0 | \$8,376,389,687 |

¹ Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

Fund 001, General Fund, reserve for FY 2008 Third Quarter requirements or FY 2009 budget development of (\$2,628,347)

² Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

Fund 090, Public School Operating, assumes carryover of available FY 2008 balance of \$24,991,434 to balance the FY 2009 budget
 Fund 102, Federal/State Grant Fund, assumes carryover of available FY 2008 balance of \$2,000,000 to meet FY 2009 Local Cash Match requirements
 Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2008 balance of \$9,024,636 to balance the FY 2009 budget

³ Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

Fund 200/201, Consolidated Debt Service, assumes carryover of available FY 2008 balance of \$5,000,000 to balance the FY 2009 budget

⁴ Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)

⁵ Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

Fund 500, Retiree Health Benefits, assumes (\$147,702) transfer of balances to Fund 603, OPEB Trust Fund at FY 2008 Carryover Review
 Fund 590, Public School Insurance, assumes carryover of available FY 2008 balance of \$6,418,091 to balance the FY 2009 budget
 Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$43,093,782 and GASB 45 reserve of \$18,000,000

⁶ For presentation purposes, all County Internal Service Funds expenditures are included in the Nondepartmental Category.

⁷ For presentation purposes, Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes Category.

FY 2009 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | FY 2007 Actual ¹ | FY 2008 Adopted Budget Plan ² | FY 2008 Revised Budget Plan ³ | FY 2009 Advertised Budget Plan ⁴ | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|--------------------------------|--|--|---|---|---|
| GOVERNMENTAL FUNDS | | | | | | |
| G00 General Fund Group | | | | | | |
| 001 General Fund | \$3,236,604,694 | \$3,287,102,102 | \$3,282,259,021 | \$3,296,974,985 | \$14,715,964 | 0.45% |
| 002 Revenue Stabilization Fund | 2,292,783 | 1,243,810 | 4,605,065 | 0 | (4,605,065) | (100.00%) |
| Total General Fund Group | \$3,238,897,477 | \$3,288,345,912 | \$3,286,864,086 | \$3,296,974,985 | \$10,110,899 | 0.31% |
| G10 Special Revenue Funds | | | | | | |
| 090 Public School Operating | \$532,292,311 | \$526,788,162 | \$540,312,126 | \$565,151,431 | \$24,839,305 | 4.60% |
| 100 County Transit Systems | 21,949,951 | 8,100,610 | 10,389,610 | 28,232,234 | 17,842,624 | 171.74% |
| 102 Federal/State Grant Fund | 59,785,852 | 54,298,559 | 114,515,463 | 64,045,606 | (50,469,857) | (44.07%) |
| 103 Aging Grants & Programs | 3,160,692 | 3,130,640 | 4,206,425 | 3,583,671 | (622,754) | (14.80%) |
| 104 Information Technology | 3,409,898 | 1,400,000 | 1,400,000 | 2,188,960 | 788,960 | 56.35% |
| 105 Cable Communications | 13,737,477 | 13,942,079 | 13,942,079 | 14,914,741 | 972,662 | 6.98% |
| 106 Fairfax-Falls Church Community Services Board | 42,770,977 | 45,188,122 | 47,476,563 | 45,750,965 | (1,725,598) | (3.63%) |
| 108 Leaf Collection | 2,509,910 | 2,558,549 | 2,558,549 | 2,455,848 | (102,701) | (4.01%) |
| 109 Refuse Collection and Recycling Operations | 18,946,543 | 19,155,738 | 19,155,738 | 20,432,769 | 1,277,031 | 6.67% |
| 110 Refuse Disposal | 60,622,027 | 61,753,572 | 61,753,572 | 63,621,798 | 1,868,226 | 3.03% |
| 111 Reston Community Center | 8,358,951 | 7,753,219 | 7,753,219 | 8,145,381 | 392,162 | 5.06% |
| 112 Energy Resource Recovery (ERR) Facility | 38,646,623 | 36,776,861 | 36,776,861 | 36,042,243 | (734,618) | (2.00%) |
| 113 McLean Community Center | 6,403,089 | 5,941,391 | 5,941,391 | 6,040,638 | 99,247 | 1.67% |
| 114 I-95 Refuse Disposal | 9,854,392 | 7,104,403 | 7,104,403 | 8,052,693 | 948,290 | 13.35% |
| 115 Burgundy Village Community Center | 65,596 | 56,089 | 56,089 | 62,688 | 6,599 | 11.77% |
| 116 Integrated Pest Management Program | 2,393,753 | 2,290,745 | 2,290,745 | 2,290,745 | 0 | 0.00% |
| 120 E-911 Fund | 22,229,326 | 24,578,994 | 24,578,994 | 24,508,944 | (70,050) | (0.28%) |
| 121 Dulles Rail Phase I Transportation Improvement District | 24,478,904 | 26,674,321 | 26,674,321 | 30,536,620 | 3,862,299 | 14.48% |
| 124 County & Regional Transportation Projects | 0 | 0 | 0 | 112,889,079 | 112,889,079 | - |
| 141 Elderly Housing Programs | 1,893,938 | 1,993,302 | 2,008,243 | 1,984,426 | (23,817) | (1.19%) |
| 142 Community Development Block Grant | 8,423,503 | 6,192,316 | 11,827,028 | 6,162,472 | (5,664,556) | (47.90%) |
| 143 Homeowner and Business Loan Programs | 2,208,512 | 1,388,983 | 2,531,995 | 1,830,617 | (701,378) | (27.70%) |
| 144 Housing Trust Fund | 2,328,833 | 1,940,000 | 1,940,000 | 1,850,000 | (90,000) | (4.64%) |
| 145 HOME Investment Partnerships Grant | 4,834,864 | 2,457,387 | 8,564,836 | 2,439,575 | (6,125,261) | (71.52%) |
| 191 School Food & Nutrition Services | 63,438,140 | 64,626,998 | 64,626,998 | 65,828,782 | 1,201,784 | 1.86% |
| 192 School Grants & Self Supporting | 39,314,552 | 43,884,601 | 55,666,121 | 41,104,902 | (14,561,219) | (26.16%) |
| 193 School Adult & Community Education | 9,386,308 | 9,629,080 | 9,877,547 | 10,050,509 | 172,962 | 1.75% |
| Total Special Revenue Funds | \$1,003,444,922 | \$979,604,721 | \$1,083,928,916 | \$1,170,198,337 | \$86,269,421 | 7.96% |

FY 2009 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | FY 2007 Actual ¹ | FY 2008 Adopted Budget Plan ² | FY 2008 Revised Budget Plan ³ | FY 2009 Advertised Budget Plan ⁴ | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|--------------------------------|--|--|---|---|---|
| G20 Debt Service Funds | | | | | | |
| 200/201 Consolidated Debt Service | \$446,365 | \$1,093,918 | \$1,093,918 | \$405,000 | (\$688,918) | (62.98%) |
| Total Debt Service Funds | \$446,365 | \$1,093,918 | \$1,093,918 | \$405,000 | (\$688,918) | (62.98%) |
| G30 Capital Project Funds | | | | | | |
| 300 Countywide Roadway Improvement Fund | \$15,344 | \$0 | \$0 | \$0 | \$0 | - |
| 301 Contributed Roadway Improvement Fund | 6,237,930 | 4,350,199 | 5,601,617 | 4,035,677 | (1,565,940) | (27.96%) |
| 302 Library Construction | 13,990,468 | 1,064,000 | 28,121,057 | 1,046,925 | (27,074,132) | (96.28%) |
| 303 County Construction | 9,851,737 | 1,908,656 | 3,891,601 | 4,240,335 | 348,734 | 8.96% |
| 304 Transportation Improvements | 9,580,446 | 2,100,000 | 47,634,624 | 0 | (47,634,624) | (100.00%) |
| 306 Northern Virginia Regional Park Authority | 5,000,000 | 2,500,000 | 0 | 2,596,839 | 2,596,839 | - |
| 307 Pedestrian Walkway Improvements | 1,650,806 | 400,000 | 4,013,280 | 300,000 | (3,713,280) | (92.52%) |
| 309 Metro Operations & Construction | 11,000,000 | 21,900,000 | 13,861,943 | 23,828,000 | 9,966,057 | 71.90% |
| 311 County Bond Construction | 18,390,215 | 0 | 42,840,763 | 0 | (42,840,763) | (100.00%) |
| 312 Public Safety Construction | 49,753,744 | 90,400,000 | 94,859,134 | 0 | (94,859,134) | (100.00%) |
| 314 Neighborhood Improvement Program | 8,873 | 20,000 | 20,000 | 15,000 | (5,000) | (25.00%) |
| 315 Commercial Revitalization Program | 0 | 0 | 3,977,017 | 0 | (3,977,017) | (100.00%) |
| 316 Pro Rata Share Drainage Construction | 1,995,097 | 0 | 20,482,112 | 0 | (20,482,112) | (100.00%) |
| 317 Capital Renewal Construction | 4,449,000 | 21,056,000 | 19,056,000 | 6,924,321 | (12,131,679) | (63.66%) |
| 318 Stormwater Management Program | 21,901,496 | 22,700,000 | 22,700,000 | 22,800,000 | 100,000 | 0.44% |
| 319 The Penny for Affordable Housing Fund | 21,923,082 | 22,700,000 | 22,700,000 | 22,800,000 | 100,000 | 0.44% |
| 340 Housing Assistance Program | 2,095,892 | 0 | 12,586,085 | 0 | (12,586,085) | (100.00%) |
| 370 Park Authority Bond Construction | 10,010,000 | 0 | 66,660,000 | 0 | (66,660,000) | (100.00%) |
| 390 School Construction | 142,148,068 | 145,639,596 | 424,098,659 | 156,364,016 | (267,734,643) | (63.13%) |
| Total Capital Project Funds | \$330,002,198 | \$336,738,451 | \$833,103,892 | \$244,951,113 | (\$588,152,779) | (70.60%) |
| TOTAL GOVERNMENTAL FUNDS | \$4,572,790,962 | \$4,605,783,002 | \$5,204,990,812 | \$4,712,529,435 | (\$492,461,377) | (9.46%) |
| PROPRIETARY FUNDS | | | | | | |
| G40 Enterprise Funds | | | | | | |
| 400 Sewer Revenue | \$119,684,637 | \$122,101,794 | \$122,101,794 | \$131,775,000 | \$9,673,206 | 7.92% |
| 406 Sewer Bond Debt Reserve | 0 | 0 | 9,706,000 | 0 | (9,706,000) | (100.00%) |
| 408 Sewer Bond Construction | 1,991,138 | 750,000 | 141,044,000 | 1,000,000 | (140,044,000) | (99.29%) |
| Total Enterprise Funds | \$121,675,775 | \$122,851,794 | \$272,851,794 | \$132,775,000 | (\$140,076,794) | (51.34%) |

FY 2009 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | FY 2007 Actual ¹ | FY 2008 Adopted Budget Plan ² | FY 2008 Revised Budget Plan ³ | FY 2009 Advertised Budget Plan ⁴ | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|--------------------------------|--|--|---|---|---|
| G50 Internal Service Funds | | | | | | |
| 500 Retiree Health Benefits Fund ⁵ | \$872,560 | \$968,000 | \$968,000 | \$0 | (\$968,000) | (100.00%) |
| 501 County Insurance Fund | 2,788,122 | 2,235,429 | 2,235,429 | 2,145,652 | (89,777) | (4.02%) |
| 503 Department of Vehicle Services | 66,546,264 | 71,244,109 | 71,244,109 | 78,327,736 | 7,083,627 | 9.94% |
| 504 Document Services Division | 5,390,412 | 4,076,880 | 4,601,880 | 4,893,543 | 291,663 | 6.34% |
| 505 Technology Infrastructure Services | 26,274,801 | 26,784,384 | 26,784,384 | 26,827,764 | 43,380 | 0.16% |
| 506 Health Benefits Trust Fund | 95,926,373 | 110,321,679 | 110,321,679 | 114,728,449 | 4,406,770 | 3.99% |
| 590 School Insurance Fund | 14,879,021 | 13,798,668 | 12,566,795 | 9,566,795 | (3,000,000) | (23.87%) |
| 591 School Health Benefits Trust | 224,476,988 | 235,818,049 | 229,906,346 | 243,721,903 | 13,815,557 | 6.01% |
| 592 School Central Procurement | 13,472,427 | 14,000,000 | 14,000,000 | 14,000,000 | 0 | 0.00% |
| Total Internal Service Funds | \$450,626,968 | \$479,247,198 | \$472,628,622 | \$494,211,842 | \$21,583,220 | 4.57% |
| TOTAL PROPRIETARY FUNDS | \$572,302,743 | \$602,098,992 | \$745,480,416 | \$626,986,842 | (\$118,493,574) | (15.89%) |
| FIDUCIARY FUNDS | | | | | | |
| G60 Trust Funds | | | | | | |
| 600 Uniformed Employees Retirement Trust Fund | \$223,407,649 | \$125,572,219 | \$125,572,219 | \$139,659,466 | \$14,087,247 | 11.22% |
| 601 Fairfax County Employees' Retirement Trust Fund | 479,111,596 | 281,839,738 | 281,839,738 | 310,700,119 | 28,860,381 | 10.24% |
| 602 Police Retirement Trust Fund | 178,352,318 | 96,167,086 | 96,167,086 | 107,060,652 | 10,893,566 | 11.33% |
| 603 OPEB Trust Fund | 0 | 0 | 0 | 3,131,729 | 3,131,729 | - |
| 691 Educational Employees' Retirement | 401,123,822 | 297,325,846 | 428,859,199 | 459,508,042 | 30,648,843 | 7.15% |
| Total Trust Funds | \$1,281,995,385 | \$800,904,889 | \$932,438,242 | \$1,020,060,008 | \$87,621,766 | 9.40% |
| G70 Agency Funds | | | | | | |
| 700 Route 28 Taxing District | \$10,400,857 | \$11,207,654 | \$11,207,654 | \$13,351,114 | \$2,143,460 | 19.12% |
| TOTAL FIDUCIARY FUNDS | \$1,292,396,242 | \$812,112,543 | \$943,645,896 | \$1,033,411,122 | \$89,765,226 | 9.51% |
| TOTAL APPROPRIATED FUNDS | \$6,437,489,947 | \$6,019,994,537 | \$6,894,117,124 | \$6,372,927,399 | (\$521,189,725) | (7.56%) |
| Appropriated From (Added to) Surplus | (\$990,346,774) | (\$295,655,873) | \$197,754,406 | (\$424,448,554) | (\$622,202,960) | (314.63%) |
| TOTAL AVAILABLE | \$5,447,143,173 | \$5,724,338,664 | \$7,091,871,530 | \$5,948,478,845 | (\$1,143,392,685) | (16.12%) |
| Less: Internal Service Funds | (\$392,940,768) | (\$499,132,267) | (\$538,399,962) | (\$549,150,399) | (\$10,750,437) | 2.00% |
| NET AVAILABLE | \$5,054,202,405 | \$5,225,206,397 | \$6,553,471,568 | \$5,399,328,446 | (\$1,154,143,122) | (17.61%) |

FY 2009 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | FY 2007 Actual ¹ | FY 2008 Adopted Budget Plan ² | FY 2008 Revised Budget Plan ³ | FY 2009 Advertised Budget Plan ⁴ | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|----------------|--------------------------------|--|--|---|---|---|
|----------------|--------------------------------|--|--|---|---|---|

EXPLANATORY NOTE:

The "Total Available" indicates the revenue in each fiscal year that is to be used to support expenditures. This amount is the total revenue adjusted by the amount of funding that is either appropriated from fund balance or added to fund balance. In some instances, adjustments to fund balance that are not currently reflected in the "Changes in Fund Balance" table also affect the "Total Available." Explanations for these adjustments are provided below. The "Total Available," plus (minus) the effect of these changes matches the expenditure totals by fiscal year on the "Expenditure by Fund/Summary of Appropriated Funds," net of any transfers between funds.

¹ Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:

- Fund 191, School Food and Nutrition Services, change in inventory of (\$387,084)
- Fund 308, Public Works Construction, balance of \$6,029,807 reflected in Fund 303, County Construction, Fund 304, Transportation Improvements, and Fund 318, Stormwater Management Program, beginning in FY 2007. This action officially eliminated Fund 308 and allowed for similar projects to be accounted for in a more appropriate fund.
- Fund 313, Trail Construction, balance of \$36,955 reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313 and allowed for similar projects to be accounted for in a more appropriate fund.
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 501, County Insurance, net change in accrued liability of \$1,519,074
- Fund 590, Public School Insurance, net change in accrued liability of \$1,752,690

² Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:

- Fund 090, Public School Operating, assumes (\$10,000,000) differential between the Schools projected appropriation and the FY 2008 Adopted appropriation. This anticipates School action to appropriate FY 2007 available balance to be carried forward to fund the FY 2009 budget.
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2007 balance of \$9,568,064 to balance the FY 2008 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$30,634,821 and GASB 45 reserve of \$10,000,000

³ Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:

- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)

⁴ Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

- Fund 001, General Fund, reserve for FY 2008 Third Quarter requirements or FY 2009 budget development of (\$2,628,347)
- Fund 090, Public School Operating, assumes carryover of available FY 2008 balance of \$24,991,434 to balance the FY 2009 budget
- Fund 102, Federal/State Grant Fund, assumes carryover of available FY 2008 balance of \$2,000,000 to meet FY 2009 Local Cash Match requirements
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2008 balance of \$9,024,636 to balance the FY 2009 budget
- Fund 200/201, Consolidated Debt Service, assumes carryover of available FY 2008 balance of \$5,000,000 to balance the FY 2009 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 500, Retiree Health Benefits, assumes (\$147,702) transfer of balances to Fund 603, OPEB Trust Fund at FY 2008 Carryover Review
- Fund 590, Public School Insurance, assumes carryover of available FY 2008 balance of \$6,418,091 to balance the FY 2009 budget
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$43,093,782 and GASB 45 reserve of \$18,000,000

⁵ As part of the FY 2009 Advertised Budget Plan, all activity in Fund 500, Retiree Health Benefits, has been transferred to Fund 603, OPEB Trust Fund, in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEB). Any remaining balances remaining in Fund 500 at the end of FY 2008 will be moved to Fund 603 as part of the *FY 2008 Carryover Review*.

FY 2009 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | FY 2007 Estimate | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|------------------------|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| GOVERNMENTAL FUNDS | | | | | | | |
| G00 General Fund Group | | | | | | | |
| 001 General Fund | \$1,210,205,872 | \$1,144,913,585 | \$1,202,231,764 | \$1,259,151,889 | \$1,230,247,000 | (\$28,904,889) | (2.30%) |
| G10 Special Revenue Funds | | | | | | | |
| 090 Public School Operating ¹ | \$2,066,649,558 | \$1,991,228,106 | \$2,114,321,481 | \$2,179,949,591 | \$2,163,045,220 | (\$16,904,371) | (0.78%) |
| 100 County Transit Systems | 80,434,025 | 61,988,203 | 44,717,523 | 65,068,291 | 64,813,722 | (254,569) | (0.39%) |
| 102 Federal/State Grant Fund | 168,608,537 | 63,528,324 | 58,592,050 | 141,114,358 | 67,139,300 | (73,975,058) | (52.42%) |
| 103 Aging Grants & Programs | 8,665,187 | 6,178,234 | 6,914,080 | 9,689,677 | 7,507,268 | (2,182,409) | (22.52%) |
| 104 Information Technology | 46,828,064 | 16,315,364 | 13,760,015 | 45,282,965 | 22,826,220 | (22,456,745) | (49.59%) |
| 105 Cable Communications | 22,061,204 | 13,944,062 | 11,519,238 | 19,193,016 | 9,341,661 | (9,851,355) | (51.33%) |
| 106 Fairfax-Falls Church Community Services Board | 143,337,712 | 138,664,293 | 147,170,477 | 151,396,059 | 148,631,838 | (2,764,221) | (1.83%) |
| 108 Leaf Collection | 1,822,446 | 1,703,827 | 2,887,228 | 2,887,228 | 2,315,676 | (571,552) | (19.80%) |
| 109 Refuse Collection and Recycling Operations | 20,302,336 | 18,212,270 | 20,340,232 | 21,703,898 | 21,298,691 | (405,207) | (1.87%) |
| 110 Refuse Disposal | 68,384,254 | 60,700,251 | 64,548,447 | 71,437,584 | 68,159,638 | (3,277,946) | (4.59%) |
| 111 Reston Community Center | 7,467,088 | 6,011,867 | 9,452,085 | 10,057,421 | 8,873,187 | (1,184,234) | (11.77%) |
| 112 Energy Resource Recovery (ERR) Facility | 39,544,960 | 34,619,341 | 40,573,616 | 40,573,616 | 37,807,540 | (2,766,076) | (6.82%) |
| 113 McLean Community Center | 5,299,953 | 4,552,880 | 4,004,263 | 4,727,457 | 4,666,511 | (60,946) | (1.29%) |
| 114 I-95 Refuse Disposal | 34,973,076 | 11,146,910 | 8,322,491 | 31,719,283 | 8,433,365 | (23,285,918) | (73.41%) |
| 115 Burgundy Village Community Center | 43,810 | 29,284 | 44,776 | 44,776 | 45,295 | 519 | 1.16% |
| 116 Integrated Pest Management Program | 2,698,025 | 1,891,647 | 2,544,198 | 2,796,148 | 2,578,232 | (217,916) | (7.79%) |
| 118 Consolidated Community Funding Pool | 8,371,801 | 8,131,998 | 8,722,184 | 8,961,987 | 8,970,687 | 8,700 | 0.10% |
| 119 Contributory Fund | 13,307,853 | 13,281,501 | 13,151,882 | 13,251,882 | 13,553,053 | 301,171 | 2.27% |
| 120 E-911 Fund | 37,487,476 | 29,496,406 | 37,287,122 | 42,574,303 | 38,908,757 | (3,665,546) | (8.61%) |
| 121 Dulles Rail Phase I Transportation Improvement District | 6,350,000 | 0 | 6,350,000 | 6,350,000 | 7,000,000 | 650,000 | 10.24% |
| 124 County & Regional Transportation Projects | 0 | 0 | 0 | 0 | 112,889,079 | 112,889,079 | - |
| 141 Elderly Housing Programs | 3,589,502 | 3,228,949 | 3,529,961 | 3,850,775 | 3,479,391 | (371,384) | (9.64%) |
| 142 Community Development Block Grant | 14,143,786 | 8,716,776 | 6,192,316 | 11,899,554 | 6,162,472 | (5,737,082) | (48.21%) |
| 143 Homeowner and Business Loan Programs | 7,421,136 | 2,804,955 | 1,388,983 | 6,867,041 | 1,830,617 | (5,036,424) | (73.34%) |
| 144 Housing Trust Fund | 12,114,688 | 5,434,417 | 1,940,000 | 9,099,104 | 1,850,000 | (7,249,104) | (79.67%) |
| 145 HOME Investment Partnerships Grant | 11,004,868 | 5,018,825 | 2,457,387 | 8,477,829 | 2,439,575 | (6,038,254) | (71.22%) |
| 191 School Food & Nutrition Services | 71,781,722 | 63,784,181 | 74,195,062 | 73,302,657 | 74,853,418 | 1,550,761 | 2.12% |
| 192 School Grants & Self Supporting ² | 92,953,472 | 70,545,790 | 74,322,206 | 90,035,485 | 57,635,065 | (32,400,420) | (35.99%) |
| 193 School Adult & Community Education | 12,495,693 | 10,581,683 | 11,303,297 | 12,862,914 | 11,746,176 | (1,116,738) | (8.68%) |
| Total Special Revenue Funds | \$3,008,142,232 | \$2,651,740,344 | \$2,790,552,600 | \$3,085,174,899 | \$2,978,801,654 | (\$106,373,245) | (3.45%) |
| G20 Debt Service Funds | | | | | | | |
| 200/201 Consolidated Debt Service | \$266,750,051 | \$254,115,314 | \$266,867,991 | \$278,926,283 | \$277,765,785 | (\$1,160,498) | (0.42%) |
| Total Debt Service Funds | \$266,750,051 | \$254,115,314 | \$266,867,991 | \$278,926,283 | \$277,765,785 | (\$1,160,498) | (0.42%) |

FY 2009 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | FY 2007 Estimate | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|------------------------|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| G30 Capital Project Funds | | | | | | | |
| 300 Countywide Roadway Improvement Fund | \$1,200,908 | \$687,248 | \$0 | \$529,004 | \$0 | (\$529,004) | (100.00%) |
| 301 Contributed Roadway Improvement Fund | 36,700,208 | 2,550,487 | 4,240,199 | 40,795,848 | 3,925,677 | (36,870,171) | (90.38%) |
| 302 Library Construction | 48,156,918 | 6,939,492 | 1,064,000 | 44,887,969 | 1,046,925 | (43,841,044) | (97.67%) |
| 303 County Construction | 103,607,670 | 32,695,435 | 20,463,886 | 93,389,925 | 15,669,746 | (77,720,179) | (83.22%) |
| 304 Transportation Improvements | 72,650,630 | 26,756,897 | 2,100,000 | 51,356,515 | 0 | (51,356,515) | (100.00%) |
| 306 Northern Virginia Regional Park Authority | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,596,839 | 96,839 | 3.87% |
| 307 Pedestrian Walkway Improvements | 7,261,345 | 1,403,861 | 400,000 | 6,065,701 | 300,000 | (5,765,701) | (95.05%) |
| 309 Metro Operations & Construction | 38,596,289 | 36,587,464 | 41,578,070 | 39,837,707 | 39,533,446 | (304,261) | (0.76%) |
| 310 Storm Drainage Bond Construction | 1,298,411 | 1,298,411 | 0 | 0 | 0 | 0 | - |
| 311 County Bond Construction | 77,917,253 | 8,419,981 | 0 | 71,102,323 | 0 | (71,102,323) | (100.00%) |
| 312 Public Safety Construction | 172,111,845 | 53,459,609 | 95,220,972 | 215,396,952 | 800,000 | (214,596,952) | (99.63%) |
| 314 Neighborhood Improvement Program | 360,802 | (117) | 0 | 360,919 | 0 | (360,919) | (100.00%) |
| 315 Commercial Revitalization Program | 4,484,011 | 210,451 | 0 | 4,560,560 | 0 | (4,560,560) | (100.00%) |
| 316 Pro Rata Share Drainage Construction | 22,311,746 | 1,994,230 | 0 | 20,488,383 | 0 | (20,488,383) | (100.00%) |
| 317 Capital Renewal Construction | 19,040,245 | 8,188,512 | 21,924,321 | 33,851,054 | 6,924,321 | (26,926,733) | (79.54%) |
| 318 Stormwater Management Program | 39,147,079 | 18,469,806 | 22,700,000 | 43,378,769 | 22,800,000 | (20,578,769) | (47.44%) |
| 319 The Penny for Affordable Housing Fund | 24,765,921 | 22,313,055 | 22,700,000 | 25,175,948 | 22,800,000 | (2,375,948) | (9.44%) |
| 340 Housing Assistance Program | 13,376,819 | 1,512,986 | 935,000 | 13,690,974 | 515,000 | (13,175,974) | (96.24%) |
| 341 Housing General Obligation Bond Construction | 13,657 | 13,657 | 0 | 0 | 0 | 0 | - |
| 370 Park Authority Bond Construction | 85,552,849 | 35,010,772 | 0 | 50,862,077 | 0 | (50,862,077) | (100.00%) |
| 390 School Construction | 564,026,896 | 147,929,690 | 158,519,596 | 433,275,357 | 167,997,005 | (265,278,352) | (61.23%) |
| Total Capital Project Funds | \$1,335,081,502 | \$408,941,927 | \$394,346,044 | \$1,191,505,985 | \$284,908,959 | (\$906,597,026) | (76.09%) |
| TOTAL GOVERNMENTAL FUNDS | \$5,820,179,657 | \$4,459,711,170 | \$4,653,998,399 | \$5,814,759,056 | \$4,771,723,398 | (\$1,043,035,658) | (17.94%) |
| PROPRIETARY FUNDS | | | | | | | |
| G40 Enterprise Funds | | | | | | | |
| 401 Sewer Operation and Maintenance | \$79,932,006 | \$73,612,577 | \$84,510,924 | \$85,717,463 | \$88,055,024 | \$2,337,561 | 2.73% |
| 402 Sewer Construction Improvements | 51,914,464 | 24,875,406 | 13,550,000 | 40,589,058 | 23,500,000 | (17,089,058) | (42.10%) |
| 403 Sewer Bond Parity Debt Service | 11,460,572 | 6,551,016 | 6,642,531 | 6,642,531 | 10,649,456 | 4,006,925 | 60.32% |
| 407 Sewer Bond Subordinate Debt Service | 21,922,752 | 21,685,484 | 21,923,527 | 21,923,527 | 23,051,559 | 1,128,032 | 5.15% |
| 408 Sewer Bond Construction | 73,572,530 | 5,637,193 | 0 | 67,935,338 | 74,000,000 | 6,064,662 | 8.93% |
| Total Enterprise Funds | \$238,802,324 | \$132,361,676 | \$126,626,982 | \$222,807,917 | \$219,256,039 | (\$3,551,878) | (1.59%) |

FY 2009 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | FY 2007 Estimate | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|------------------------|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| G50 Internal Service Funds | | | | | | | |
| 500 Retiree Health Benefits Fund ³ | \$5,324,654 | \$5,131,512 | \$5,560,878 | \$5,560,878 | \$0 | (\$5,560,878) | (100.00%) |
| 501 County Insurance Fund | 18,512,543 | 19,240,095 | 15,738,732 | 15,876,123 | 16,299,690 | 423,567 | 2.67% |
| 503 Department of Vehicle Services | 83,781,439 | 65,836,360 | 73,498,982 | 87,010,435 | 79,991,756 | (7,018,679) | (8.07%) |
| 504 Document Services Division | 8,656,396 | 7,647,992 | 6,694,331 | 9,039,713 | 7,778,313 | (1,261,400) | (13.95%) |
| 505 Technology Infrastructure Services | 32,301,029 | 29,388,770 | 29,312,501 | 31,988,396 | 29,251,398 | (2,736,998) | (8.56%) |
| 506 Health Benefits Trust Fund | 87,222,499 | 75,045,941 | 106,093,437 | 133,050,568 | 93,353,021 | (39,697,547) | (29.84%) |
| 590 School Insurance Fund | 16,521,438 | 13,301,611 | 13,798,668 | 20,191,777 | 15,984,886 | (4,206,891) | (20.83%) |
| 591 School Health Benefits Trust | 277,767,547 | 212,092,827 | 284,452,870 | 293,134,802 | 312,815,685 | 19,680,883 | 6.71% |
| 592 School Central Procurement | 14,000,000 | 13,033,616 | 14,000,000 | 14,000,000 | 14,000,000 | 0 | 0.00% |
| Total Internal Service Funds | \$544,087,545 | \$440,718,724 | \$549,150,399 | \$609,852,692 | \$569,474,749 | (\$40,377,943) | (6.62%) |
| TOTAL PROPRIETARY FUNDS | \$782,889,869 | \$573,080,400 | \$675,777,381 | \$832,660,609 | \$788,730,788 | (\$43,929,821) | (5.28%) |
| FIDUCIARY FUNDS | | | | | | | |
| G60 Trust Funds | | | | | | | |
| 600 Uniformed Employees Retirement Trust Fund | \$61,516,898 | \$58,044,746 | \$57,469,148 | \$57,477,991 | \$63,892,420 | \$6,414,429 | 11.16% |
| 601 Fairfax County Employees' Retirement Trust Fund | 156,073,594 | 156,762,195 | 163,138,840 | 163,177,078 | 182,705,440 | 19,528,362 | 11.97% |
| 602 Police Retirement Trust Fund | 46,155,205 | 46,849,634 | 47,227,804 | 47,235,907 | 51,264,670 | 4,028,763 | 8.53% |
| 603 OPEB Trust Fund | 0 | 0 | 0 | 0 | 6,289,416 | 6,289,416 | - |
| 691 Educational Employees' Retirement | 156,486,035 | 152,001,054 | 166,478,685 | 166,108,890 | 177,049,927 | 10,941,037 | 6.59% |
| Total Trust Funds | \$420,231,732 | \$413,657,629 | \$434,314,477 | \$433,999,866 | \$481,201,873 | \$47,202,007 | 10.88% |
| G70 Agency Funds | | | | | | | |
| 700 Route 28 Taxing District | \$10,215,052 | \$10,400,150 | \$11,209,526 | \$11,210,233 | \$13,351,114 | \$2,140,881 | 19.10% |
| TOTAL FIDUCIARY FUNDS | \$430,446,784 | \$424,057,779 | \$445,524,003 | \$445,210,099 | \$494,552,987 | \$49,342,888 | 11.08% |
| TOTAL APPROPRIATED FUNDS | \$7,033,516,310 | \$5,456,849,349 | \$5,775,299,783 | \$7,092,629,764 | \$6,055,007,173 | (\$1,037,622,591) | (14.63%) |
| Less: Internal Service Funds ⁴ | (\$544,087,545) | (\$440,718,724) | (\$549,150,399) | (\$609,852,692) | (\$569,474,749) | \$40,377,943 | (6.62%) |
| NET EXPENDITURES | \$6,489,428,765 | \$5,016,130,625 | \$5,226,149,384 | \$6,482,777,072 | \$5,485,532,424 | (\$997,244,648) | (15.38%) |

¹ FY 2009 Advertised Budget Plan expenditures for Fund 090, Public School Operating, are reduced by \$55,848,345 to offset the discrepancy between the proposed Transfer Out from the General Fund and the Superintendent's Proposed Transfer In to Fund 090.

² FY 2009 Advertised Budget Plan expenditures for Fund 192, School Grants & Self Supporting, are increased by \$4,959 to offset the discrepancy between the proposed Transfer Out from Fund 105, Cable Communications, and the Superintendent's Proposed Transfer In to Fund 192.

³ As part of the FY 2009 Advertised Budget Plan, all activity in Fund 500, Retiree Health Benefits, has been transferred to Fund 603, OPEB Trust Fund, in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEB). Any remaining balances remaining in Fund 500 at the end of FY 2008 will be moved to Fund 603 as part of the FY 2008 Carryover Review.

⁴ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

FY 2009 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | Balance 6/30/06 | Balance 6/30/07 | Balance 6/30/08 | Balance 6/30/09 | Appropriated From/ (Added to) Surplus |
|---|----------------------|----------------------|----------------------|----------------------|--|
| GOVERNMENTAL FUNDS | | | | | |
| G00 General Fund Group | | | | | |
| 001 General Fund | \$168,890,407 | \$184,198,079 | \$92,617,954 | \$66,454,523 | \$26,163,431 |
| 002 Revenue Stabilization Fund | 94,390,235 | 96,683,018 | 101,288,083 | 101,288,083 | 0 |
| Total General Fund Group | \$263,280,642 | \$280,881,097 | \$193,906,037 | \$167,742,606 | \$26,163,431 |
| G10 Special Revenue Funds | | | | | |
| 090 Public School Operating | \$102,173,773 | \$128,875,393 | \$25,008,566 | \$0 | \$25,008,566 |
| 100 County Transit Systems | 26,104,310 | 18,829,843 | 857,251 | 857,251 | 0 |
| 102 Federal/State Grant Fund | 23,237,963 | 23,971,695 | 1,666,291 | 1,666,291 | 0 |
| 103 Aging Grants & Programs | 1,180,191 | 1,699,812 | 0 | 0 | 0 |
| 104 Information Technology | 30,928,840 | 31,522,950 | 0 | 0 | 0 |
| 105 Cable Communications | 27,227,265 | 22,291,090 | 11,604,395 | 9,298,877 | 2,305,518 |
| 106 Fairfax-Falls Church Community Services Board | 2,487,575 | 4,530,099 | 601,832 | 277,977 | 323,855 |
| 108 Leaf Collection | 2,000,564 | 2,806,647 | 2,477,968 | 2,618,140 | (140,172) |
| 109 Refuse Collection and Recycling Operations | 5,688,992 | 6,513,265 | 3,965,105 | 3,099,183 | 865,922 |
| 110 Refuse Disposal | 9,306,853 | 11,728,629 | 4,544,617 | 1,256,777 | 3,287,840 |
| 111 Reston Community Center | 4,897,178 | 7,244,262 | 4,940,060 | 4,212,254 | 727,806 |
| 112 Energy Resource Recovery (ERR) Facility | 20,694,378 | 26,087,297 | 23,781,704 | 22,016,407 | 1,765,297 |
| 113 McLean Community Center | 5,741,869 | 7,592,078 | 8,806,012 | 10,180,139 | (1,374,127) |
| 114 I-95 Refuse Disposal | 66,058,069 | 64,765,551 | 40,150,671 | 39,769,999 | 380,672 |
| 115 Burgundy Village Community Center | 133,489 | 169,801 | 181,114 | 198,507 | (17,393) |
| 116 Integrated Pest Management Program | 2,570,650 | 3,072,756 | 2,567,353 | 2,279,866 | 287,487 |
| 118 Consolidated Community Funding Pool | 49,143 | 241,218 | 0 | 0 | 0 |
| 119 Contributory Fund | 1,246,365 | 191,094 | 76,352 | 76,352 | 0 |
| 120 E-911 Fund | 11,505,056 | 13,130,263 | 4,316,552 | 249,999 | 4,066,553 |
| 121 Dulles Rail Phase I Transportation Improvement District | 26,186,239 | 50,665,143 | 70,989,464 | 94,526,084 | (23,536,620) |
| 124 County & Regional Transportation Projects | 0 | 0 | 0 | 0 | 0 |
| 141 Elderly Housing Programs | 265,269 | 625,310 | 319,437 | 348,754 | (29,317) |
| 142 Community Development Block Grant | 365,799 | 72,526 | 0 | 0 | 0 |
| 143 Homeowner and Business Loan Programs | 4,931,489 | 4,335,046 | 0 | 0 | 0 |
| 144 Housing Trust Fund | 10,493,748 | 7,388,164 | 229,060 | 229,060 | 0 |
| 145 HOME Investment Partnerships Grant | 96,954 | (87,007) | 0 | 0 | 0 |
| 191 School Food & Nutrition Services | 9,408,784 | 8,675,659 | 0 | 0 | 0 |
| 192 School Grants & Self Supporting | 8,050,830 | 6,938,208 | 0 | 0 | 0 |
| 193 School Adult & Community Education | 810,858 | 1,289,700 | 0 | 0 | 0 |
| Total Special Revenue Funds | \$403,842,493 | \$455,166,492 | \$207,083,804 | \$193,161,917 | \$13,921,887 |
| G20 Debt Service Funds | | | | | |
| 200/201 Consolidated Debt Service | \$8,230,526 | \$12,058,292 | \$0 | \$0 | \$0 |
| Total Debt Service Funds | \$8,230,526 | \$12,058,292 | \$0 | \$0 | \$0 |

FY 2009 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | Balance 6/30/06 | Balance 6/30/07 | Balance 6/30/08 | Balance 6/30/09 | Appropriated From/ (Added to) Surplus |
|--|----------------------|------------------------|----------------------|----------------------|--|
| G30 Capital Project Funds | | | | | |
| 300 Countywide Roadway Improvement Fund | \$1,005,908 | \$529,004 | \$0 | \$0 | \$0 |
| 301 Contributed Roadway Improvement Fund | 31,296,788 | 35,304,231 | 0 | 0 | 0 |
| 302 Library Construction | 9,715,936 | 16,766,912 | 0 | 0 | 0 |
| 303 County Construction | 62,422,001 | 70,992,598 | 0 | 0 | 0 |
| 304 Transportation Improvements | 19,480,685 | 3,721,891 | 0 | 0 | 0 |
| 306 Northern Virginia Regional Park Authority | 0 | 2,500,000 | 0 | 0 | 0 |
| 307 Pedestrian Walkway Improvements | 1,463,521 | 2,252,421 | 0 | 0 | 0 |
| 309 Metro Operations & Construction | 18,067,079 | 11,137,649 | 3,749,188 | 3,749,188 | 0 |
| 310 Storm Drainage Bond Construction | 1,298,411 | 0 | 0 | 0 | 0 |
| 311 County Bond Construction | 13,291,326 | 26,661,560 | 0 | 0 | 0 |
| 312 Public Safety Construction | 111,817,561 | 115,716,846 | 0 | 0 | 0 |
| 314 Neighborhood Improvement Program | 432,310 | 441,300 | 100,381 | 115,381 | (15,000) |
| 315 Commercial Revitalization Program | 793,994 | 583,543 | 0 | 0 | 0 |
| 316 Pro Rata Share Drainage Construction | 5,404 | 6,271 | 0 | 0 | 0 |
| 317 Capital Renewal Construction | 10,950,245 | 12,851,733 | 0 | 0 | 0 |
| 318 Stormwater Management Program | 13,571,797 | 20,678,769 | 0 | 0 | 0 |
| 319 The Penny for Affordable Housing Fund | 2,865,921 | 2,475,948 | 0 | 0 | 0 |
| 340 Housing Assistance Program | (620,604) | 1,247,302 | 3,662 | 3,662 | 0 |
| 341 Housing General Obligation Bond Construction | 13,657 | 0 | 0 | 0 | 0 |
| 370 Park Authority Bond Construction | 9,202,849 | (15,797,923) | 0 | 0 | 0 |
| 390 School Construction | (12,210,585) | (3,656,649) | 0 | 0 | 0 |
| Total Capital Project Funds | \$294,864,204 | \$304,413,406 | \$3,853,231 | \$3,868,231 | (\$15,000) |
| TOTAL GOVERNMENTAL FUNDS | \$970,217,865 | \$1,052,519,287 | \$404,843,072 | \$364,772,754 | \$40,070,318 |
| PROPRIETARY FUNDS | | | | | |
| G40 Enterprise Funds | | | | | |
| 400 Sewer Revenue | \$58,435,627 | \$59,022,173 | \$64,091,786 | \$50,165,227 | \$13,926,559 |
| 401 Sewer Operation and Maintenance | 6,355,508 | 6,405,321 | 596,352 | 1,041,328 | (444,976) |
| 402 Sewer Construction Improvements | 40,053,464 | 27,039,058 | 0 | 0 | 0 |
| 403 Sewer Bond Parity Debt Service | 1,103,444 | 6,019,500 | 1,019,500 | 1,012,415 | 7,085 |
| 406 Sewer Bond Debt Reserve | 6,900,348 | 6,900,348 | 16,606,348 | 16,606,348 | 0 |
| 407 Sewer Bond Subordinate Debt Service | 742,909 | 1,157,425 | 1,157,425 | 1,157,425 | 0 |
| 408 Sewer Bond Construction | 18,972,199 | 15,326,144 | 88,434,806 | 15,434,806 | 73,000,000 |
| Total Enterprise Funds | \$132,563,499 | \$121,869,969 | \$171,906,217 | \$85,417,549 | \$86,488,668 |

FY 2009 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

| Fund Type/Fund | Balance 6/30/06 | Balance 6/30/07 | Balance 6/30/08 | Balance 6/30/09 | Appropriated From/ (Added to) Surplus |
|---|------------------------|------------------------|------------------------|------------------------|--|
| G50 Internal Service Funds | | | | | |
| 500 Retiree Health Benefits Fund ¹ | \$317,965 | \$129,592 | \$147,702 | \$0 | \$147,702 |
| 501 County Insurance Fund | 34,224,884 | 39,525,526 | 39,033,575 | 39,213,575 | (180,000) |
| 503 Department of Vehicle Services | 34,561,090 | 35,270,994 | 19,504,668 | 17,840,648 | 1,664,020 |
| 504 Document Services Division | 1,502,625 | 2,145,045 | 607,212 | 622,442 | (15,230) |
| 505 Technology Infrastructure Services | 7,646,278 | 6,348,600 | 2,958,691 | 2,349,160 | 609,531 |
| 506 Health Benefits Trust Fund | 48,207,555 | 77,287,987 | 14,559,098 | 13,934,526 | 624,572 |
| 590 School Insurance Fund | 21,841,537 | 25,171,637 | 17,546,655 | 17,546,655 | 0 |
| 591 School Health Benefits Trust | 42,844,295 | 55,228,456 | 0 | 0 | 0 |
| 592 School Central Procurement | 604,345 | 1,043,156 | 1,043,156 | 1,043,156 | 0 |
| Total Internal Service Funds | \$191,750,574 | \$242,150,993 | \$95,400,757 | \$92,550,162 | \$2,850,595 |
| TOTAL PROPRIETARY FUNDS | \$324,314,073 | \$364,020,962 | \$267,306,974 | \$177,967,711 | \$89,339,263 |
| FIDUCIARY FUNDS | | | | | |
| G60 Trust Funds | | | | | |
| 600 Uniformed Employees Retirement Trust Fund | \$942,648,274 | \$1,108,011,177 | \$1,176,105,405 | \$1,251,872,451 | (\$75,767,046) |
| 601 Fairfax County Employees' Retirement Trust Fund | 2,460,951,499 | 2,783,300,900 | 2,901,963,560 | 3,029,958,239 | (127,994,679) |
| 602 Police Retirement Trust Fund | 800,424,526 | 931,927,210 | 980,858,389 | 1,036,654,371 | (55,795,982) |
| 603 OPEB Trust Fund | 0 | 0 | 48,200,000 | 60,042,313 | (11,842,313) |
| 691 Educational Employees' Retirement | 1,766,534,921 | 2,015,657,689 | 2,278,407,998 | 2,560,866,113 | (282,458,115) |
| Total Trust Funds | \$5,970,559,220 | \$6,838,896,976 | \$7,385,535,352 | \$7,939,393,487 | (\$553,858,135) |
| G70 Agency Funds | | | | | |
| 700 Route 28 Taxing District | \$1,872 | \$2,579 | \$0 | \$0 | \$0 |
| TOTAL FIDUCIARY FUNDS | \$5,970,561,092 | \$6,838,899,555 | \$7,385,535,352 | \$7,939,393,487 | (\$553,858,135) |
| TOTAL APPROPRIATED FUNDS | \$7,265,093,030 | \$8,255,439,804 | \$8,057,685,398 | \$8,482,133,952 | (\$424,448,554) |

¹ As part of the FY 2009 Advertis ed Budget Plan, all activity in Fund 500, Retiree Health Benefits, has been transferred to Fund 603, OPEB Trust Fund, in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEB). Any remaining balances remaining in Fund 500 at the end of FY 2008 will be moved to Fund 603 as part of the *FY 2008 Carryover Review*.

**GENERAL FUND PROPERTY TAX RATES
FY 1999 - FY 2009
(per \$100 assessed valuation)**

| Tax Category | FY 1999 | FY 2000 | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 Advertised |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------|
| Real Estate | \$1.23 | \$1.23 | \$1.23 | \$1.23 | \$1.21 | \$1.16 | \$1.13 | \$1.00 | \$0.89 | \$0.89 | \$0.89 |
| Public Service | 1.23 | 1.23 | 1.23 | 1.23 | 1.21 | 1.16 | 1.13 | 1.00 | 0.89 | 0.89 | 0.89 |
| Personal Property¹ | \$4.57 | \$4.57 | \$4.57 | \$4.57 | \$4.57 | \$4.57 | \$4.57 | \$4.57 | \$4.57 | \$4.57 | \$4.57 |
| Special Subclass ² | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| Machinery and Tools | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 |
| Research and Development | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 |
| Mobile Homes ³ | 1.23 | 1.23 | 1.23 | 1.23 | 1.21 | 1.16 | 1.13 | 1.00 | 0.89 | 0.89 | 0.89 |
| Public Service | 1.23 | 1.23 | 1.23 | 1.23 | 1.21 | 1.16 | 1.13 | 1.00 | 0.89 | 0.89 | 0.89 |

¹ Includes vehicles owned by individuals, businesses and Public Service Corporations, business furniture and fixtures, and computers.

² On April 30, 1990, the Board of Supervisors established a subclass for personal property taxation purposes. This subclass includes vehicles specifically equipped for the handicapped, privately-owned vans used for van pools, and vehicles belonging to volunteer fire and rescue squad members. The same rate also applies to antique automobiles. Beginning in FY 1996, the special subclass includes vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations. In FY 2000, boats were added to the special subclass. As part of the FY 2007 budget process, the Board of Supervisors included reserve deputy sheriffs in the special subclass.

³ In accordance with the [Code of Virginia](#), mobile homes are considered a separate class of Personal Property and are assessed and taxed in the same manner as local real property.

SUMMARY OF SELECTED NON-GENERAL FUND TAX RATES FY 1999 - FY 2009

| Tax Category | FY 1999 | FY 2000 | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 Advertised |
|---|----------|----------|----------|----------|---------|---------|---------|---------|---------|---------|-----------------------|
| Sewage Rates | | | | | | | | | | | |
| Sewer Charge (per 1,000 gal.) | \$2.70 | \$2.70 | \$2.81 | \$2.88 | \$2.95 | \$3.03 | \$3.20 | \$3.28 | \$3.50 | \$3.74 | \$4.10 |
| Availability Fee - Single Family Home | \$4,621 | \$4,621 | \$4,898 | \$5,069 | \$5,247 | \$5,431 | \$5,621 | \$5,874 | \$6,138 | \$6,506 | \$6,896 |
| Refuse Rates | | | | | | | | | | | |
| Collection (per unit) | \$240 | \$210 | \$210 | \$210 | \$210 | \$210 | \$240 | \$270 | \$315 | \$330 | \$345 |
| Disposal (per ton) | \$45.00 | \$45.00 | \$45.00 | \$45.00 | \$45.00 | \$45.00 | \$48.00 | \$48.00 | \$50.00 | \$52.00 | \$57.00 |
| Leaf Collection ¹ | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.015 | \$0.015 | \$0.015 | \$0.015 | \$0.015 |
| Community Centers | | | | | | | | | | | |
| Lee - Burgundy Village ¹ | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 |
| Dranesville - McLean ¹ | \$0.028 | \$0.028 | \$0.028 | \$0.028 | \$0.028 | \$0.028 | \$0.028 | \$0.028 | \$0.028 | \$0.028 | \$0.028 |
| Hunter Mill - Reston ¹ | \$0.06 | \$0.06 | \$0.06 | \$0.06 | \$0.052 | \$0.052 | \$0.052 | \$0.052 | \$0.047 | \$0.047 | \$0.047 |
| Other Special Taxing Districts | | | | | | | | | | | |
| Route 28 Corridor ¹ | \$0.20 | \$0.20 | \$0.20 | \$0.20 | \$0.20 | \$0.20 | \$0.20 | \$0.20 | \$0.20 | \$0.20 | \$0.20 |
| Dulles Rail Phase I ¹ | - | - | - | - | - | - | \$0.22 | \$0.22 | \$0.22 | \$0.22 | \$0.22 |
| Integrated Pest Management Program ^{1,2} | \$0.0000 | \$0.0000 | \$0.0010 | \$0.0010 | \$0.001 | \$0.001 | \$0.001 | \$0.001 | \$0.001 | \$0.001 | \$0.001 |
| Commercial Real Estate Tax for Transportation ^{1,3} | - | - | - | - | - | - | - | - | - | - | \$0.12 |

¹ Per \$100 of assessed value.

² This tax was suspended in FY 1998 through FY 2000 due to reduced treatment needs and was reinstated in FY 2001 to address increased treatment requirements for pests.

³ The 2007 General Assembly enacted legislation effective January 1, 2008, enabling Northern Virginia jurisdictions to levy an additional real estate tax on commercial and industrial properties if used to fund transportation purposes. The Board of Supervisors has endorsed an increase in the commercial real estate tax in support of transportation and will establish the County's rate as part of the adoption of the FY 2009 budget. The County Executive's [FY 2009 Advertised Budget Plan](#) includes a projected \$52.8 million in revenue from the tax at a rate of \$0.12 per \$100 of assessed value which will be directed to Fund 124, County and Regional Transportation Projects.

ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS GENERAL FUND, FISCAL YEARS 2007-2009

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|--|--------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| ASSESSED VALUATION OF TAXABLE PROPERTY | | | | |
| Real Estate | | | | |
| Local Assessment | \$219,405,403,770 | \$228,499,236,560 | \$228,499,236,560 | \$229,669,844,640 |
| Public Service Corporations | 1,025,673,524 | 1,076,957,200 | 1,142,301,881 | 1,044,360,753 |
| Supplementals and Norfolk Plan | 1,057,228,166 | 590,442,729 | 655,442,729 | 748,852,022 |
| Less: Tax Relief for Elderly/Disabled | (3,102,165,581) | (3,099,660,925) | (3,191,721,573) | (3,210,816,019) |
| Less: Exonerations/Certificates/Tax Abatements | (924,476,687) | (1,275,202,787) | (1,275,202,787) | (1,275,505,811) |
| Total Real Estate Taxable Valuation | \$217,461,663,192 | \$225,791,772,777 | \$225,830,056,810 | \$226,976,735,585 |
| Personal Property | | | | |
| Vehicles | \$10,440,640,264 | \$10,624,654,227 | \$10,498,329,037 | \$10,339,090,494 |
| Business Property (excluding vehicles) | 2,254,415,837 | 2,313,919,590 | 2,355,921,166 | 2,332,855,289 |
| Mobile Homes | 25,445,410 | 26,361,965 | 26,744,313 | 23,503,313 |
| Other Personal Property ¹ | 10,323,548 | 9,496,940 | 10,781,255 | 13,563,422 |
| Public Service Corporations | 2,154,859,903 | 2,196,652,937 | 2,389,613,516 | 2,390,214,775 |
| Total Personal Property Valuation | \$14,885,684,962 | \$15,171,085,659 | \$15,281,389,287 | \$15,099,227,293 |
| Total Taxable Property Valuation | \$232,347,348,154 | \$240,962,858,436 | \$241,111,446,097 | \$242,075,962,878 |
| TAX RATE (per \$100 assessed value) | | | | |
| Real Estate | | | | |
| Regular-Local Assessment | \$0.89 | \$0.89 | \$0.89 | \$0.89 |
| Public Service Corporations-Equalized | 0.89 | 0.89 | 0.89 | 0.89 |
| Personal Property | | | | |
| Vehicle/Business/Other | \$4.57 | \$4.57 | \$4.57 | \$4.57 |
| Public Service Corporations-Equalized | 0.89 | 0.89 | 0.89 | 0.89 |
| Mobile Homes | 0.89 | 0.89 | 0.89 | 0.89 |

¹ Other Personal Property includes boats, trailers, and miscellaneous.

ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS GENERAL FUND, FISCAL YEARS 2007-2009

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| LEVIES AND COLLECTIONS | | | | |
| Property Tax Levy | | | | |
| Real Estate Tax Levy | \$1,935,476,546 | \$2,009,546,704 | \$2,009,887,505 | \$2,020,092,947 |
| Personal Property Tax Levy | 509,740,678 | 514,621,108 | 511,797,351 | 510,291,888 |
| Total Property Tax Levy | \$2,445,217,224 | \$2,524,167,812 | \$2,521,684,856 | \$2,530,384,835 |
| Property Tax Collections | | | | |
| Collection of Current Taxes ² | \$2,436,800,582 | \$2,503,011,806 | \$2,508,309,492 | \$2,517,005,043 |
| Percentage of Total Levy Collected | 99.7% | 99.2% | 99.5% | 99.5% |
| Net Collections of Delinquent Taxes | 25,358,430 | 23,919,332 | 20,752,213 | 20,752,213 |
| Total Property Tax Collections | \$2,462,159,012 | \$2,526,931,138 | \$2,529,061,705 | \$2,537,757,256 |
| Yield of \$0.01 per \$100 of Real Estate Tax Collections | \$21,885,804 | \$22,712,940 | \$22,735,755 | \$22,849,740 |
| Yield of \$0.01 per \$100 of Personal Property Tax Collections | \$1,070,053 | \$1,053,742 | \$1,060,867 | \$1,058,611 |

² Beginning in FY 2007, Real Estate collections include taxes directed to Fund 318, Stormwater Management Program and to Fund 319, The Penny for Affordable Housing Fund. Taxes totaling \$21.9 million in FY 2007; \$22.7 million in FY 2008 and a proposed \$22.8 million in FY 2009 were directed to each fund.

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|---|------------------------|-----------------------------------|--|--------------------------------------|---|---|
| TOTAL REAL PROPERTY TAXES | | | | | | |
| Real Estate Tax - Current | \$1,875,556,898 | \$1,946,761,935 | \$1,946,522,106 | \$1,957,356,023 | \$10,833,917 | 0.6% |
| R. E. Tax - Public Service Corps | 9,128,494 | 9,584,918 | 10,166,486 | 9,294,811 | (871,675) | -8.6% |
| Subtotal R. E. Tax - Current | \$1,884,685,393 | \$1,956,346,853 | \$1,956,688,592 | \$1,966,650,834 | \$9,962,242 | 0.51% |
| R. E. Tax Penalties - Current | \$4,733,621 | \$4,449,546 | \$4,632,114 | \$4,632,114 | \$0 | 0.0% |
| R. E. Tax Interest - Current | 126,110 | 112,840 | 112,840 | 112,840 | 0 | 0.0% |
| R. E. Tax Delinquent - 1st Year | 4,259,152 | 4,287,768 | 4,287,768 | 4,287,768 | 0 | 0.0% |
| R. E. Tax Penalties - 1st Year Delinquent | 442,046 | 724,329 | 724,329 | 724,329 | 0 | 0.0% |
| R. E. Tax Interest - 1st Year Delinquent | 68,240 | 60,483 | 60,483 | 60,483 | 0 | 0.0% |
| R. E. Tax Delinquent - 2nd Year | 914,056 | 1,318,266 | 1,318,266 | 1,318,266 | 0 | 0.0% |
| R. E. Tax Penalties - 2nd Year Delinquent | 68,911 | 101,710 | 101,710 | 101,710 | 0 | 0.0% |
| R. E. Tax Interest - 2nd Year Delinquent | 19,700 | 22,554 | 22,554 | 22,554 | 0 | 0.0% |
| R. E. Tax - Prior Years | 487,567 | 503,815 | 503,815 | 503,815 | 0 | 0.0% |
| R. E. PSC - Penalty Current | 10,737 | 27,959 | 27,959 | 27,959 | 0 | 0.0% |
| R. E. PSC - Interest Current | 141 | 420 | 420 | 420 | 0 | 0.0% |
| R.E. PSC - Delinquent | 194,531 | 105,766 | 105,766 | 105,766 | 0 | 0.0% |
| Subtotal R. E. Tax - Delinquents | \$11,324,812 | \$11,715,456 | \$11,898,024 | \$11,898,024 | \$0 | 0.0% |
| TOTAL REAL PROPERTY TAXES | \$1,896,010,205 | \$1,968,062,309 | \$1,968,586,616 | \$1,978,548,858 | \$9,962,242 | 0.5% |
| PERSONAL PROPERTY TAXES | | | | | | |
| Personal Property Tax - Current | \$277,434,525 | \$270,002,295 | \$273,246,116 | \$271,766,209 | (\$1,479,907) | -0.5% |
| P. P. Tax - Public Service Corps | 19,566,720 | 19,948,714 | 21,660,840 | 21,674,056 | 13,216 | 0.1% |
| Subtotal P. P. Tax - Current | \$297,001,245 | \$289,951,009 | \$294,906,956 | \$293,440,265 | (\$1,466,691) | -0.5% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|---|----------------------|-----------------------------------|--|--------------------------------------|---|---|
| P. P. Tax Penalties - Current | \$2,666,182 | \$4,682,721 | \$1,815,226 | \$1,815,226 | \$0 | 0.0% |
| P. P. Tax Interest - Current | 188,064 | 168,483 | 128,040 | 128,040 | 0 | 0.0% |
| P. P. Tax Delinquent - 1st Year | 5,606,205 | 3,776,519 | 3,816,892 | 3,816,892 | 0 | 0.0% |
| P. P. Tax Penalties - 1st Year Delinquent | 540,327 | 395,109 | 367,872 | 367,872 | 0 | 0.0% |
| P. P. Tax Interest - 1st Year Delinquent | 189,282 | 125,705 | 128,870 | 128,870 | 0 | 0.0% |
| P. P. Tax Delinquent - 2nd Year | 1,755,157 | 1,410,704 | 1,194,969 | 1,194,969 | 0 | 0.0% |
| P. P. Tax Penalties - 2nd Year Delinquent | 144,186 | 130,208 | 98,167 | 98,167 | 0 | 0.0% |
| P. P. Tax Interest - 2nd Year Delinquent | 85,194 | 82,491 | 58,003 | 58,003 | 0 | 0.0% |
| P. P. Tax Delinquent - 3rd Year | 1,055,763 | 776,668 | 718,799 | 718,799 | 0 | 0.0% |
| P. P. Tax Penalties - 3rd Year Delinquent | 101,778 | 107,804 | 69,294 | 69,294 | 0 | 0.0% |
| P. P. Tax Interest - 3rd Year Delinquent | 112,706 | 117,313 | 76,734 | 76,734 | 0 | 0.0% |
| P. P. Tax Prior Years | 560,083 | 430,151 | 381,323 | 381,323 | 0 | 0.0% |
| Subtotal P. P. Tax - Delinquent | \$13,004,925 | \$12,203,876 | \$8,854,189 | \$8,854,189 | \$0 | 0.0% |
| <hr/> | | | | | | |
| TOTAL PERSONAL PROPERTY TAXES | \$310,006,170 | \$302,154,885 | \$303,761,145 | \$302,294,454 | (\$1,466,691) | -0.5% |
| <hr/> | | | | | | |
| GENERAL OTHER LOCAL TAXES | | | | | | |
| Short-Term Daily Rental | \$610,922 | \$686,750 | \$610,922 | \$610,922 | \$0 | 0.0% |
| Vehicle Decals | (98,933) | 0 | 0 | 0 | 0 | - |
| Bank Franchise Tax | 7,186,507 | 7,007,625 | 7,186,507 | 7,186,507 | 0 | 0.0% |
| Cigarette Tax | 9,818,764 | 10,381,450 | 9,818,764 | 9,818,764 | 0 | 0.0% |
| Gross Receipts Tax on Rental Cars | 2,598,124 | 2,687,345 | 2,687,345 | 2,781,402 | 94,057 | 3.5% |
| Land Transfer Fees | 29,232 | 36,533 | 29,232 | 29,232 | 0 | 0.0% |
| Mobile Telecommunications Tax | 7,348,570 | 0 | 0 | 0 | 0 | - |
| Communication Sales and Use Tax | 20,847,380 | 53,949,026 | 56,872,048 | 56,872,048 | 0 | 0.0% |
| Subtotal | \$48,340,565 | \$74,748,729 | \$77,204,818 | \$77,298,875 | \$94,057 | 0.1% |
| Sales Tax - Local | \$159,085,649 | \$164,029,198 | \$164,029,198 | \$170,594,662 | \$6,565,464 | 4.0% |
| Sales Tax - Mobile Home | 138,357 | 109,900 | 109,900 | 110,000 | 100 | 0.1% |
| Subtotal Sales Tax | \$159,224,006 | \$164,139,098 | \$164,139,098 | \$170,704,662 | \$6,565,564 | 4.0% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|--|----------------------|-----------------------------------|--|--------------------------------------|---|---|
| Deed of Conveyance Tax | \$7,640,157 | \$6,735,135 | \$6,735,135 | \$6,735,135 | \$0 | 0.0% |
| Recordation Tax | 34,017,913 | 26,569,818 | 26,569,818 | 26,569,818 | 0 | 0.0% |
| Subtotal Deed of Conveyance/Recordation | \$41,658,070 | \$33,304,953 | \$33,304,953 | \$33,304,953 | \$0 | 0.0% |
| Transient Occupancy Tax | \$12,092,318 | \$10,041,234 | \$10,041,234 | \$10,543,296 | \$502,062 | 5.0% |
| Transient Occupancy Tax - Additional | 13,017,826 | 10,870,804 | 10,870,804 | 11,414,344 | 543,540 | 5.0% |
| Subtotal Transient Occupancy Tax | \$25,110,144 | \$20,912,038 | \$20,912,038 | \$21,957,640 | \$1,045,602 | 5.0% |
| TOTAL Other Local Taxes | \$274,332,786 | \$293,104,818 | \$295,560,907 | \$303,266,130 | \$7,705,223 | 2.6% |
| Electric Utility Tax - Dominion Virginia Power | \$34,162,924 | \$35,061,643 | \$35,061,643 | \$35,567,933 | \$506,290 | 1.4% |
| Electric Utility Tax - No. Va. Elec. | 1,643,513 | 1,712,186 | 1,712,186 | 1,736,910 | 24,724 | 1.4% |
| Subtotal Electric Utility Tax | \$35,806,437 | \$36,773,829 | \$36,773,829 | \$37,304,843 | \$531,014 | 1.4% |
| Telephone Utility Tax - Verizon | \$15,558,986 | \$0 | \$0 | \$0 | \$0 | - |
| Telephone Utility Tax - Misc. | 4,895,273 | 0 | 0 | 0 | 0 | - |
| Subtotal Telephone Utility Tax | \$20,454,258 | \$0 | \$0 | \$0 | \$0 | -- |
| Gas Utility Tax - Washington Gas | \$9,076,660 | \$8,715,197 | \$8,715,197 | \$8,841,044 | \$125,847 | 1.4% |
| Gas Utility Tax - Columbia Gas of VA | 484,841 | 447,910 | 447,910 | 454,378 | 6,468 | 1.4% |
| Subtotal Gas Utility Tax | \$9,561,501 | \$9,163,107 | \$9,163,107 | \$9,295,422 | \$132,315 | 1.4% |
| TOTAL Consumer Utility Tax | \$65,822,196 | \$45,936,936 | \$45,936,936 | \$46,600,265 | \$663,329 | 1.4% |
| Electric Consumption Tax | \$3,068,448 | \$3,356,368 | \$3,070,500 | \$3,088,520 | \$18,020 | 0.6% |
| Natural Gas Consumption Tax | 755,084 | 721,753 | 762,635 | 770,260 | 7,625 | 1.0% |
| Total Consumption Tax | \$3,823,532 | \$4,078,121 | \$3,833,135 | \$3,858,780 | \$25,645 | 0.7% |

FY 2009 GENERAL FUND REVENUE

FY 2009 Advertised Budget Plan (Overview) - 247

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|---|----------------------|-----------------------------------|--|--------------------------------------|---|---|
| BPOL Tax - Amusements | \$208,034 | \$233,703 | \$233,703 | \$244,220 | \$10,517 | 4.5% |
| BPOL Tax - Builders and Developers | 719,551 | 1,069,068 | 647,595 | 676,737 | 29,142 | 4.5% |
| BPOL Tax - Business Service Occupation | 24,097,701 | 23,714,927 | 25,254,391 | 26,390,839 | 1,136,448 | 4.5% |
| BPOL Tax - Personal Service Occupation | 4,838,514 | 5,322,065 | 5,070,762 | 5,298,946 | 228,184 | 4.5% |
| BPOL Tax - Contractors | 7,701,267 | 7,355,400 | 7,316,205 | 7,645,434 | 329,229 | 4.5% |
| BPOL Tax - Hotels and Motels | 1,344,502 | 1,555,432 | 1,555,432 | 1,625,426 | 69,994 | 4.5% |
| BPOL Tax - Prof. & Spec Occupations | 14,651,903 | 15,511,970 | 15,604,277 | 16,306,469 | 702,192 | 4.5% |
| BPOL Tax - Rent of House, Apt & Condo | 9,270,323 | 9,277,167 | 9,715,298 | 10,152,486 | 437,188 | 4.5% |
| BPOL Tax - Repair Service | 2,406,300 | 2,279,236 | 2,521,802 | 2,635,283 | 113,481 | 4.5% |
| BPOL Tax - Retail Merchants | 25,820,861 | 28,118,000 | 27,111,905 | 28,331,941 | 1,220,036 | 4.5% |
| BPOL Tax - Wholesale Merchants | 1,521,709 | 1,582,780 | 1,594,751 | 1,666,515 | 71,764 | 4.5% |
| BPOL Tax - Real Estate Brokers | 2,015,993 | 2,687,753 | 2,015,993 | 2,106,713 | 90,720 | 4.5% |
| BPOL Tax - Money Lenders | 1,721,781 | 2,107,908 | 1,635,692 | 1,709,298 | 73,606 | 4.5% |
| BPOL Tax - Telephone Companies | 1,645,462 | 1,668,890 | 1,724,444 | 1,802,044 | 77,600 | 4.5% |
| BPOL Tax - Consultant/Specialist | 34,128,489 | 34,976,580 | 36,422,932 | 38,061,964 | 1,639,032 | 4.5% |
| BPOL Tax - Research and Development | 449,559 | 538,473 | 478,780 | 500,325 | 21,545 | 4.5% |
| Subtotal BPOL - Current | \$132,541,948 | \$137,999,352 | \$138,903,962 | \$145,154,640 | \$6,250,678 | 4.5% |
| BPOL Tax - Penalties & Interest - Current Year | \$226,453 | \$50,000 | \$200,000 | \$221,618 | \$21,618 | 10.8% |
| BPOL Tax - Delinquent Taxes - Prior Years | 3,038,880 | 1,809,588 | 0 | 2,187,607 | 2,187,607 | - |
| BPOL Tax - Delinquent Penalty & Interest - Prior Years | 666,195 | 150,000 | 221,618 | 631,150 | 409,532 | 184.8% |
| Subtotal BPOL - Delinquents | \$3,931,528 | \$2,009,588 | \$421,618 | \$3,040,375 | \$2,618,757 | 621.1% |
| TOTAL Business, Professional & Occupational Licenses | \$136,473,476 | \$140,008,940 | \$139,325,580 | \$148,195,015 | \$8,869,435 | 6.4% |
| TOTAL GENERAL OTHER LOCAL TAXES | \$480,451,990 | \$483,128,815 | \$484,656,558 | \$501,920,190 | \$17,263,632 | 3.6% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|--|---------------------|-----------------------------------|--|--------------------------------------|---|---|
| PERMITS, FEES & REGULATORY LICENSES | | | | | | |
| Building Permits - Residential | \$6,316,062 | \$6,344,059 | \$5,246,765 | \$5,150,762 | (\$96,003) | -1.8% |
| Electrical Permits | 2,067,293 | 2,052,508 | 1,717,336 | 1,685,912 | (31,424) | -1.8% |
| Plumbing Permits | 1,615,067 | 1,748,565 | 1,341,564 | 1,317,016 | (24,548) | -1.8% |
| Mechanical Permits | 1,486,113 | 1,458,105 | 1,234,340 | 1,211,754 | (22,586) | -1.8% |
| Cross Connection Charges | 406,482 | 271,650 | 337,672 | 331,493 | (6,179) | -1.8% |
| Swimming Pool Inspection Licenses | 0 | 430 | 500 | 491 | (9) | 0.0% |
| Home Improvement Inspection Licenses | 6,311 | 17,566 | 5,242 | 5,146 | (96) | -1.8% |
| Elevator Inspection Licenses | 1,232,616 | 1,035,240 | 1,023,935 | 1,005,200 | (18,735) | -1.8% |
| Appliance Permits | 195,350 | 110,726 | 162,280 | 159,311 | (2,969) | -1.8% |
| Building Re-inspection Fees | 19,985 | 31,782 | 16,602 | 16,298 | (304) | -1.8% |
| Electrical Re-inspection Fees | 8,970 | 8,306 | 7,451 | 7,315 | (136) | -1.8% |
| Plumbing Re-inspection Fees | 11,960 | 15,041 | 9,935 | 9,753 | (182) | -1.8% |
| Mechanical Re-inspection Fees | 4,485 | 9,268 | 3,725 | 3,657 | (68) | -1.8% |
| Plan Resubmission Fee -New Construction | 220,395 | 143,833 | 183,055 | 179,706 | (3,349) | -1.8% |
| Plan Resubmission Fee - Alteration Construction | 352,876 | 106,216 | 293,090 | 287,727 | (5,363) | -1.8% |
| Subtotal Inspection Services | \$13,943,965 | \$13,353,295 | \$11,583,492 | \$11,371,541 | (\$211,951) | -1.8% |
| Site Plan Fees | \$2,883,413 | \$3,087,140 | \$2,883,413 | \$2,883,413 | \$0 | 0.0% |
| Subdivision Plat Fees | 344,162 | 508,500 | 265,018 | 265,018 | 0 | 0.0% |
| Subdivision Plan Fees | 1,579,961 | 2,925,133 | 1,391,685 | 1,391,685 | 0 | 0.0% |
| Utility Permit Fees | 6,160 | 49,016 | 5,817 | 5,817 | 0 | 0.0% |
| Developer Bond Extension | 814,473 | 964,491 | 769,168 | 769,168 | 0 | 0.0% |
| Inspection - Site Plans | 3,125,333 | 3,198,268 | 2,951,487 | 2,951,487 | 0 | 0.0% |
| Inspection - Subplans | 1,347,532 | 2,514,157 | 1,272,575 | 1,272,575 | 0 | 0.0% |
| Subtotal Design Review | \$10,101,033 | \$13,246,705 | \$9,539,163 | \$9,539,163 | \$0 | 0.0% |
| TOTAL Inspection Services and Design Review | \$24,044,998 | \$26,600,000 | \$21,122,655 | \$20,910,704 | (\$211,951) | -1.0% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|--|--------------------|-----------------------------------|--|--------------------------------------|---|---|
| Zoning Fees | \$1,067,624 | \$1,015,597 | \$863,646 | \$863,646 | \$0 | 0.0% |
| Sign Permit Fees | 57,015 | 67,850 | 67,850 | 67,850 | 0 | 0.0% |
| Quarry Inspection Fees | 22,864 | 23,196 | 23,196 | 23,196 | 0 | 0.0% |
| Board of Zoning Appeals Fees | 99,759 | 128,628 | 128,628 | 131,201 | 2,573 | 2.0% |
| Agricultural/Forrest District Application Fee | 0 | 250 | 0 | 0 | 0 | - |
| Wetlands Permits | 300 | 300 | 300 | 300 | 0 | 0.0% |
| Non-Residential Use Permits Fees (NON-RUP's fees) | 87,280 | 93,957 | 87,280 | 87,280 | 0 | 0.0% |
| Zoning Compliance Letters/Temp Special Permits | 153,110 | 151,966 | 153,916 | 154,366 | 450 | 0.3% |
| TOTAL Zoning Revenue | \$1,487,951 | \$1,481,744 | \$1,324,816 | \$1,327,839 | \$3,023 | 0.2% |
| Dog Licenses | \$261,987 | \$258,664 | \$269,844 | \$277,840 | \$7,996 | 3.0% |
| Auto Graveyard Licenses | 150 | 100 | 100 | 100 | 0 | 0.0% |
| Bondsmen Licenses | 30 | 150 | 150 | 100 | (50) | -33.3% |
| Carnival Permits | 0 | 30 | 30 | 30 | 0 | 0.0% |
| Dance Hall Licenses | 2,620 | 2,300 | 2,300 | 2,300 | 0 | 0.0% |
| Fortune Teller Licenses | 2,000 | 1,000 | 2,000 | 2,000 | 0 | 0.0% |
| Mixed Drink Establishment Licenses | 116,767 | 117,165 | 117,165 | 117,165 | 0 | 0.0% |
| Land Use Assessment Application Fees | 634 | 600 | 600 | 600 | 0 | 0.0% |
| Massage Therapy Permits | 26,000 | 26,389 | 26,389 | 26,389 | 0 | 0.0% |
| Election Filing Fees | 6,851 | 700 | 1,000 | 1,000 | 0 | 0.0% |
| Concealed Weapon Permits | 60,183 | 84,735 | 84,735 | 59,500 | (25,235) | -29.8% |
| Precious Metal Dealers Licenses | 4,000 | 4,925 | 4,925 | 4,200 | (725) | -14.7% |
| Solicitors Licenses | 6,780 | 6,420 | 6,860 | 7,000 | 140 | 2.0% |
| Going Out of Business Fees | 1,430 | 780 | 780 | 780 | 0 | 0.0% |
| Fire Prevention Code Permits | 907,902 | 931,800 | 931,800 | 945,800 | 14,000 | 1.5% |
| Fire Marshal Fees | 2,428,051 | 2,639,889 | 2,048,106 | 2,560,133 | 512,027 | 25.0% |
| Acceptance Test Overtime Fees | 399,962 | 373,223 | 425,186 | 435,816 | 10,630 | 2.5% |
| Home Childcare Permits | 25,835 | 28,560 | 28,560 | 28,560 | 0 | 0.0% |
| Tax Abatement Application Fees | 750 | 2,500 | 1,000 | 1,000 | 0 | 0.0% |
| Alarm Systems Registrations | 55,380 | 67,420 | 57,530 | 57,530 | 0 | 0.0% |
| Taxicab Licenses | 147,265 | 137,071 | 147,205 | 156,550 | 9,345 | 6.3% |
| Subtotal Misc. Permits, Fees & Licenses | \$4,454,576 | \$4,684,421 | \$4,156,265 | \$4,684,393 | \$528,128 | 12.7% |

FY 2009 GENERAL FUND REVENUE

FY 2009 Advertised Budget Plan (Overview) - 250

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|---|---------------------|-----------------------------------|--|--------------------------------------|---|---|
| Sanitation Inspection Licenses | \$765 | \$850 | \$850 | \$850 | \$0 | 0.0% |
| Septic Tank Permits | 71,865 | 62,565 | 62,585 | 62,585 | 0 | 0.0% |
| Septic Tank Truck Licenses | 55,942 | 47,000 | 47,000 | 47,000 | 0 | 0.0% |
| Well Water Supply Permits | 35,150 | 32,025 | 32,025 | 32,025 | 0 | 0.0% |
| Well Water Supply Licenses | 900 | 750 | 750 | 750 | 0 | 0.0% |
| Routine Water Sample Fees | 3,420 | 3,640 | 3,640 | 3,640 | 0 | 0.0% |
| Swimming Pool Licenses | 153,171 | 172,499 | 172,499 | 174,224 | 1,725 | 1.0% |
| Portable Toilet Fees | 630 | 550 | 550 | 550 | 0 | 0.0% |
| Private Schools/Day Care Center Licenses | 12,000 | 13,000 | 13,000 | 13,000 | 0 | 0.0% |
| Food Establishment Operating Permits | 145,250 | 145,825 | 156,500 | 158,750 | 2,250 | 1.4% |
| State Share Septic Tank Permits | 54,223 | 46,945 | 54,223 | 54,223 | 0 | 0.0% |
| State Share Well Permit Fees | 15,733 | 14,803 | 14,803 | 14,803 | 0 | 0.0% |
| Miscellaneous Environmental Fees | 10,883 | 5,212 | 10,883 | 10,883 | 0 | 0.0% |
| Alternate Discharge Permits | 113 | 103 | 103 | 103 | 0 | 0.0% |
| Site Development Review | 13,065 | 15,780 | 13,065 | 13,065 | 0 | 0.0% |
| Building Permits Review | 42,050 | 44,150 | 44,150 | 44,150 | 0 | 0.0% |
| Public Establishment Review | 59,800 | 63,710 | 59,800 | 59,800 | 0 | 0.0% |
| Hotel Permits--State Health Fee | 4,880 | 5,304 | 5,304 | 5,304 | 0 | 0.0% |
| Restaurants--State Health Fee | 87,810 | 64,859 | 92,000 | 93,850 | 1,850 | 2.0% |
| Camps/Campgrounds--State Health Fee | 200 | 280 | 280 | 280 | 0 | 0.0% |
| Plan Review--State Health Fee | 9,760 | 9,476 | 9,476 | 9,480 | 4 | 0.0% |
| Alternative Sewage Systems Plan Review | 13,350 | 14,850 | 14,850 | 14,850 | 0 | 0.0% |
| Subtotal Health Dept. Permits, Fees & Licenses | \$790,958 | \$764,176 | \$808,336 | \$814,165 | \$5,829 | 0.7% |
| TOTAL Misc. Permits Fees & Licenses | \$5,245,534 | \$5,448,597 | \$4,964,601 | \$5,498,558 | \$533,957 | 10.8% |
| TOTAL PERMITS, FEES & REGULATORY LICENSES | \$30,778,483 | \$33,530,341 | \$27,412,072 | \$27,737,101 | \$325,029 | 1.2% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|---|---------------------|-----------------------------------|--|--------------------------------------|---|---|
| <u>FINES AND FORFEITURES</u> | | | | | | |
| Courthouse Maintenance Fees | \$379,945 | \$393,824 | \$393,824 | \$401,700 | \$7,876 | 2.0% |
| Criminal Justice Academy Fee on Criminal Offenses | 201,688 | 209,242 | 209,242 | 213,427 | 4,185 | 2.0% |
| Juvenile & Domestic Relations Court (J&DR) Fines/Interest | 1,306 | 1,311 | 1,311 | 1,311 | 0 | 0.0% |
| General District Court Fines/Interest | 94,118 | 111,413 | 94,118 | 94,118 | 0 | 0.0% |
| Circuit Court Fines and Penalties | 178,908 | 156,444 | 188,095 | 191,857 | 3,762 | 2.0% |
| County Fines/Penalties | 7,793 | 500 | 7,600 | 7,700 | 100 | 1.3% |
| County Fines - J&DR Court | 129,543 | 139,400 | 129,543 | 129,543 | 0 | 0.0% |
| General District Court Fines | 8,007,681 | 8,136,512 | 8,136,512 | 9,217,877 | 1,081,365 | 13.3% |
| Photo Red Light Violations | 0 | 0 | 0 | 0 | 0 | - |
| Court Security Fees | 1,010,702 | 972,432 | 1,927,305 | 1,965,851 | 38,546 | 2.0% |
| Jail Fees / DNA Fees | 103,415 | 115,720 | 115,720 | 118,034 | 2,314 | 2.0% |
| Parking Violations | 2,723,814 | 2,709,591 | 2,756,771 | 2,939,339 | 182,568 | 6.6% |
| Collection Agency Fees | (103,279) | 0 | 0 | 0 | 0 | - |
| State Set-Off Debt Service (SOF) | 146,968 | 80,632 | 146,968 | 148,400 | 1,432 | 1.0% |
| County Fee - Administrative - Collections of Delinquent Taxes | 1,120,072 | 473,808 | 1,004,355 | 1,014,400 | 10,045 | 1.0% |
| Attorney Fee - Collection of Delinquent Taxes | 13,945 | 15,921 | 13,945 | 13,945 | 0 | 0.0% |
| Alarm Ordinance Violations | 817,986 | 804,807 | 817,986 | 817,986 | 0 | 0.0% |
| TOTAL FINES AND FORFEITURES | \$14,834,607 | \$14,321,557 | \$15,943,295 | \$17,275,488 | \$1,332,193 | 8.4% |
| | | | | | 0 | |
| <u>REVENUE FROM USE OF MONEY & PROPERTY</u> | | | | | | |
| | | | | | 0 | |
| | | | | | 0 | |
| Interest on Investments | \$92,075,833 | \$88,777,592 | \$82,086,892 | \$65,044,789 | (\$17,042,103) | -20.8% |
| ACCA Rent | 7,518 | 7,518 | 7,518 | 7,518 | 0 | 0.0% |
| Rent of Real Estate | 2,580,423 | 2,255,577 | 2,371,264 | 2,357,314 | (13,950) | -0.6% |
| Sale of Equipment | 13,216 | 7,700 | 13,216 | 13,216 | 0 | 0.0% |
| Cafeteria Commissions/Vending Machines | 142,396 | 146,060 | 146,060 | 148,981 | 2,921 | 2.0% |
| Sale of Salvage | 2,365 | 2,000 | 4,000 | 4,100 | 100 | 2.5% |
| Sale of Vehicles | 46,396 | 35,318 | 67,954 | 67,954 | 0 | 0.0% |
| Bicycle Locker Rentals | 720 | 0 | 1,800 | 0 | (1,800) | -100.0% |
| Lewinsville School Rent | 149,458 | 152,447 | 152,447 | 155,496 | 3,049 | 2.0% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|---|---------------------|-----------------------------------|--|--------------------------------------|---|---|
| Hollin Hall School Rent | 165,419 | 168,746 | 168,746 | 172,121 | 3,375 | 2.0% |
| Monopole Leases | 434,903 | 465,114 | 445,539 | 456,107 | 10,568 | 2.4% |
| TOTAL REV. FROM USE OF MONEY & PROPERTY | \$95,618,646 | \$92,018,072 | \$85,465,436 | \$68,427,596 | (\$17,037,840) | -19.9% |
| <u>CHARGES FOR SERVICES</u> | | | | | | |
| EMS Transport Fee | \$11,332,091 | \$10,630,655 | \$11,558,733 | \$15,255,855 | \$3,697,122 | 32.0% |
| FCPS Legal Assistance Fees | 38,724 | 35,997 | 35,997 | 35,997 | 0 | 0.0% |
| Commemorative Gifts | 13,703 | 12,853 | 13,900 | 14,100 | 200 | 1.4% |
| Copying Machine Revenue - DPWES | 40,421 | 20,888 | 40,421 | 40,421 | 0 | 0.0% |
| Copying Machine Revenue - Misc. | 108,837 | 117,068 | 117,068 | 117,068 | 0 | 0.0% |
| Reimbursement for Recorded Tapes/FOIA Fees | 17,990 | 19,191 | 19,191 | 19,191 | 0 | 0.0% |
| Proposed Vacation Fees | 3,000 | 2,800 | 2,800 | 0 | (2,800) | -100.0% |
| Precinct Locator Sales | 84 | 500 | 500 | 500 | 0 | 0.0% |
| County Attorney Fees | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| Refuse Collection Fees | 0 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| Parental Support - Boys Probation House | 24,783 | 30,327 | 24,783 | 24,783 | 0 | 0.0% |
| Parental Support - Girls Probation House | 5,456 | 5,292 | 5,292 | 5,456 | 164 | 3.1% |
| Commonwealth's Attorney Fees | 13,138 | 12,670 | 13,880 | 14,140 | 260 | 1.9% |
| Police Reports and Photo Fees | 144,793 | 122,992 | 165,050 | 191,350 | 26,300 | 15.9% |
| Sheriff Fees | 66,271 | 66,271 | 66,271 | 66,271 | 0 | 0.0% |
| Police Reimbursement | 508,090 | 887,238 | 508,090 | 508,090 | 0 | 0.0% |
| Animal Shelter Fees | 103,344 | 81,283 | 105,696 | 107,810 | 2,114 | 2.0% |
| Land Acquisition Charges for Services | 0 | 0 | 0 | 0 | 0 | - |
| Miscellaneous Charges for Services | 14,219 | 0 | 0 | 0 | 0 | - |
| Seniors on the Go | 66,070 | 67,391 | 67,391 | 0 | (67,391) | -100.0% |
| Parking Garage and Meter Fees | 351,852 | 367,765 | 367,765 | 746,442 | 378,677 | 103.0% |
| Adoption Service Fees | 2,683 | 3,912 | 3,912 | 3,912 | 0 | 0.0% |
| Street Sign Fees | 3,470 | 3,400 | 3,700 | 3,800 | 100 | 2.7% |
| Restricted Parking Fees / Residential Permit Parking Decals | 21,190 | 15,740 | 15,740 | 0 | (15,740) | -100.0% |
| Comprehensive Plan Sales | 1,288 | 3,000 | 3,000 | 3,100 | 100 | 3.3% |
| Sales - Mapping Division | 35,692 | 29,023 | 29,023 | 29,023 | 0 | 0.0% |

FY 2009 GENERAL FUND REVENUE

FY 2009 Advertised Budget Plan (Overview) - 253

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|--|---------------------|-----------------------------------|--|--------------------------------------|---|---|
| Publication Sales | 43,476 | 62,902 | 35,256 | 35,961 | 705 | 2.0% |
| Training Seminars - DPWES | 0 | 510 | 0 | 0 | 0 | - |
| Copay - Inmate Medical | 16,352 | 15,973 | 15,973 | 16,352 | 379 | 2.4% |
| Coin-Operated Copiers | 170,508 | 182,539 | 182,539 | 182,539 | 0 | 0.0% |
| Library Database Fees | 4,216 | 4,132 | 4,132 | 4,132 | 0 | 0.0% |
| Library Overdue Penalties | 1,759,491 | 1,665,088 | 1,665,088 | 1,665,088 | 0 | 0.0% |
| Employee Child Care Center Fees | 821,396 | 744,887 | 887,906 | 932,302 | 44,396 | 5.0% |
| School Age Child Care (SACC) Fees | 26,299,852 | 26,529,429 | 26,529,429 | 26,794,723 | 265,294 | 1.0% |
| County Clerk Fees | 10,013,191 | 9,161,234 | 9,161,234 | 9,161,234 | 0 | 0.0% |
| Domestic Violence Services Client Fees | 0 | | 0 | 55,839 | 55,839 | - |
| FASTRAN Rider Fees | 40,253 | 39,435 | 39,435 | 39,435 | 0 | 0.0% |
| Subtotal Misc. Charges for Services | \$52,085,922 | \$50,945,885 | \$51,692,695 | \$56,078,414 | \$4,385,719 | 8.5% |
| James Lee Theatre | \$14,929 | \$7,500 | \$15,000 | \$15,000 | \$0 | 0.0% |
| Recreation Athletic Programs | 120,818 | 186,171 | 124,000 | 126,500 | 2,500 | 2.0% |
| Recreation Community Use Fees | 45,291 | 39,486 | 45,300 | 45,300 | 0 | 0.0% |
| Recreation Classes Fees | 2,227,224 | 2,405,749 | 2,239,701 | 2,267,000 | 27,299 | 1.2% |
| Recreation Neighborhood Center Fees | 184,249 | 240,411 | 240,411 | 240,411 | 0 | 0.0% |
| Custodial Fees | 213,815 | 125,000 | 214,000 | 215,000 | 1,000 | 0.5% |
| Club 78 | 8,758 | 0 | 0 | 0 | 0 | - |
| Employee Fitness Center Fee | 50,529 | 55,256 | 55,256 | 56,360 | 1,104 | 2.0% |
| Subtotal Recreation Revenue | \$2,865,613 | \$3,059,573 | \$2,933,668 | \$2,965,571 | \$31,903 | 1.1% |
| Pre-Screening for Nursing Homes | \$24,944 | \$24,167 | \$24,167 | \$24,650 | \$483 | 2.0% |
| Speech Fees | 90,270 | 102,470 | 90,270 | 92,075 | 1,805 | 2.0% |
| Hearing Fees | 9,516 | 13,073 | 9,600 | 9,700 | 100 | 1.0% |
| Vital Statistic Fees | 554,970 | 564,331 | 564,331 | 564,331 | 0 | 0.0% |
| Dental Health Fees | 11,368 | 8,059 | 14,000 | 14,500 | 500 | 3.6% |
| Pharmacy Fees | 1,635 | 15,328 | 1,635 | 1,635 | 0 | 0.0% |
| X-Ray Fees | 27,756 | 30,691 | 30,691 | 30,691 | 0 | 0.0% |
| General Medical Clinic Fees | 881,549 | 990,565 | 990,565 | 990,565 | 0 | 0.0% |
| Family Planning Services | 33,549 | 35,787 | 35,787 | 36,850 | 1,063 | 3.0% |
| Medicaid Dental Fees | 81,626 | 71,627 | 88,830 | 91,495 | 2,665 | 3.0% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|--|---------------------|-----------------------------------|--|--------------------------------------|---|---|
| Lab Services Fees | 307,927 | 317,948 | 317,948 | 327,500 | 9,552 | 3.0% |
| Administrative Fees - Health Dept | 3,438 | 2,747 | 3,900 | 4,000 | 100 | 2.6% |
| Activities of Daily Living - Personal Care Service | 1,828 | 1,644 | 2,200 | 2,350 | 150 | 6.8% |
| Medicaid Pediatric Clinic Visits | 8,707 | 21,672 | 8,707 | 8,707 | 0 | 0.0% |
| Non-Medicaid Pediatric Clinic Visits | 79 | 655 | 100 | 100 | 0 | 0.0% |
| Medicaid Maternal Clinic Visits | 0 | 886 | 0 | 0 | 0 | - |
| Non-Medicaid Maternal Clinic Visits | 51,865 | 38,400 | 52,732 | 53,787 | 1,055 | 2.0% |
| Dementia & Respite Care Program Fees | 742 | 500 | 742 | 742 | 0 | 0.0% |
| Sewage Disposal/Well Water Evaluation | 19,200 | 30,200 | 14,500 | 14,500 | 0 | 0.0% |
| Elderly Day Care Fees | 856,466 | 884,528 | 923,919 | 951,637 | 27,718 | 3.0% |
| Elderly Day Care Medicaid Reimbursement | 169,650 | 165,567 | 199,774 | 205,761 | 5,987 | 3.0% |
| Subtotal Health Dept Revenue | \$3,137,085 | \$3,320,845 | \$3,374,398 | \$3,425,575 | \$51,177 | 1.5% |
| TOTAL CHARGES FOR SERVICES | \$58,088,619 | \$57,326,303 | \$58,000,761 | \$62,469,561 | \$4,468,800 | 7.7% |
| RECOVERED COSTS | | | | | | |
| City of Fairfax Public Assistance | \$679,533 | \$636,759 | \$610,958 | \$657,318 | \$46,360 | 7.6% |
| City of Fairfax Shared Govt. Expenses | 2,620,592 | 2,778,572 | 2,734,702 | 2,867,686 | 132,984 | 4.9% |
| City of Fairfax - Communications - Fire | 258,864 | 169,398 | 0 | 0 | 0 | - |
| City of Fairfax - Communications - Telecomm Services | 33,410 | 50,444 | 50,444 | 50,444 | 0 | 0.0% |
| City of Fairfax - FASTRAN/Employment | 12,839 | 12,839 | 12,839 | 12,839 | 0 | 0.0% |
| Falls Church Public Assistance | 620,945 | 667,076 | 667,076 | 680,837 | 13,761 | 2.1% |
| Falls Church Health Dept. Services | 193,666 | 172,233 | 212,383 | 212,383 | 0 | 0.0% |
| Falls Church - FASTRAN/Employment | 14,119 | 14,119 | 14,119 | 14,119 | 0 | 0.0% |
| Inmate Room and Board | 661,406 | 934,562 | 661,406 | 661,406 | 0 | 0.0% |
| Boarding of Prisoners | 169,668 | 126,580 | 126,580 | 126,580 | 0 | 0.0% |
| Professional Dues Deduction | 13,317 | 13,918 | 19,335 | 25,780 | 6,445 | 33.3% |
| Recovered Costs - Circuit Court | 217 | 935 | 935 | 935 | 0 | 0.0% |
| Recovered Costs - General District Court | 120,776 | 120,433 | 124,317 | 128,047 | 3,730 | 3.0% |
| Misc. Recovered Costs - Other | 199,500 | 85,560 | 130,078 | 130,078 | 0 | 0.0% |
| Misc. Recovered Costs - Fire and Rescue Hazmat | 2,887 | 26,097 | 7,500 | 7,500 | 0 | 0.0% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|--|---------------------|-----------------------------------|--|--------------------------------------|---|---|
| Misc. Recovered Costs - Fire and Rescue EMAC Deployment | 0 | 0 | 666,185 | 0 | (666,185) | -100.0% |
| Credit Card Charges | (944) | 0 | 0 | 0 | 0 | - |
| Fairfax Hospital Assn. Reimbursement | 0 | 0 | 0 | 0 | 0 | - |
| Child Care Services for Other Jurisdictions | 120,309 | 108,653 | 120,309 | 120,309 | 0 | 0.0% |
| CPAN, Circuit Court Computer Service | 413,348 | 326,970 | 326,970 | 326,970 | 0 | 0.0% |
| Golden Gazette | 66,156 | 65,080 | 65,080 | 70,720 | 5,640 | 8.7% |
| Police Academy Cost Recovery | 25,750 | 33,150 | 25,750 | 25,750 | 0 | 0.0% |
| FASTRAN | 83,631 | 89,727 | 89,727 | 91,522 | 1,795 | 2.0% |
| TOTAL RECOVERED COSTS | \$6,309,988 | \$6,433,105 | \$6,666,693 | \$6,211,223 | (\$455,470) | -6.8% |
| REVENUE FROM THE COMMONWEALTH | | | | | | |
| State Shared ABC Profits | \$547,228 | \$547,228 | \$547,228 | \$0 | (\$547,228) | -100.0% |
| State Shared Rolling Stock Tax | 100,393 | 100,633 | 109,654 | 109,654 | 0 | 0.0% |
| State Shared Law Enforcement (HB 599) | 18,071,987 | 18,433,425 | 18,200,353 | 18,200,353 | 0 | 0.0% |
| State Indirect Aid | 74,597 | 54,217 | 54,217 | 54,217 | 0 | 0.0% |
| Subtotal Non-Categorical State Aid | \$18,794,205 | \$19,135,503 | \$18,911,452 | \$18,364,224 | (\$547,228) | -2.9% |
| State Shared Commonwealth Atty. Expenses | \$1,378,817 | \$1,375,567 | \$1,413,288 | \$1,413,288 | \$0 | 0.0% |
| State Shared Sheriff Expenses | 13,664,440 | 14,124,579 | 14,124,579 | 14,124,579 | 0 | 0.0% |
| State Shared Dept. of Tax Admin./Finance Expenses | 2,539,478 | 2,545,371 | 2,602,965 | 2,602,965 | 0 | 0.0% |
| State Shared Medical Examiner Expenses | 690 | 9,300 | 1,000 | 1,000 | 0 | 0.0% |
| State Shared General Registrar/ Electoral Board Expenses | 109,617 | 107,724 | 102,338 | 102,338 | 0 | 0.0% |
| State Shared Retirement - Commonwealth Atty. | 42,236 | 43,265 | 43,265 | 43,265 | 0 | 0.0% |
| State Shared Retirement - Sheriff | 501,352 | 435,621 | 435,621 | 435,621 | 0 | 0.0% |
| State Shared Retirement - Dept. of Tax Admin./Finance | 78,020 | 78,743 | 79,971 | 79,971 | 0 | 0.0% |
| State Shared Retirement - Circuit Court | 101,246 | 97,740 | 103,777 | 103,777 | 0 | 0.0% |
| Subtotal Shared Expenses | \$18,415,897 | \$18,817,910 | \$18,906,804 | \$18,906,804 | \$0 | 0.0% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|--|----------------------|-----------------------------------|--|--------------------------------------|---|---|
| Libraries State Aid | \$671,996 | \$581,586 | \$558,671 | \$648,741 | \$90,070 | 16.1% |
| Virginia Share Public Assistance Programs | 33,785,124 | 31,765,558 | 32,367,971 | 32,691,651 | 323,680 | 1.0% |
| State Share J&DR Court Residential Services | 3,611,512 | 3,638,562 | 3,547,598 | 3,547,598 | 0 | 0.0% |
| State Share Adult Detention Center | 3,706,298 | 3,596,507 | 3,761,893 | 3,818,321 | 56,428 | 1.5% |
| Subtotal Categorical State Aid | \$41,774,930 | \$39,582,213 | \$40,236,133 | \$40,706,311 | \$470,178 | 1.2% |
| State Reimb. - General District Court | \$69,599 | \$67,293 | \$67,293 | \$67,293 | \$0 | 0.0% |
| State Reimb. - Health Department | 9,065,635 | 9,246,949 | 9,734,264 | 9,734,264 | 0 | 0.0% |
| State Reimb. - Residential Beds - JDC | 6,050 | 10,850 | 10,850 | 10,850 | 0 | 0.0% |
| Human Services - Head Injured | 1,085,951 | 929,750 | 1,080,675 | 1,175,213 | 94,538 | 8.7% |
| State Reimb. - Commonwealth Atty. Witness Expense | 11,234 | 16,400 | 16,400 | 16,400 | 0 | - |
| State Reimb.- Police Intoxication | 5,475 | 6,125 | 6,125 | 6,125 | 0 | 0.0% |
| State Share J&DR Court Services | 1,711,897 | 1,643,581 | 1,643,581 | 1,643,581 | 0 | 0.0% |
| Subtotal State Recovered Costs | \$11,955,840 | \$11,920,948 | \$12,559,188 | \$12,653,726 | \$94,538 | 0.8% |
| State Reimb. - Personal Property Tax - Current | \$211,313,944 | \$211,313,944 | \$211,313,944 | \$211,313,944 | \$0 | 0.0% |
| State Reimb. - Personal Property Tax - 1st Year Delinquent | 634,064 | 0 | 0 | 0 | 0 | - |
| State Reimb. - Personal Property Tax - 2nd Year Delinquent | 146,703 | 0 | 0 | 0 | 0 | - |
| State Reimb. - Personal Property Tax - 3rd Year Delinquent | 247,926 | 0 | 0 | 0 | 0 | - |
| Subtotal PPTRA Current and Delinquent | \$212,342,637 | \$211,313,944 | \$211,313,944 | \$211,313,944 | \$0 | 0.0% |
| TOTAL REVENUE FROM THE COMMONWEALTH | \$303,283,509 | \$300,770,518 | \$301,927,521 | \$301,945,009 | \$17,488 | 0.0% |

REVENUE FROM THE FEDERAL GOVT.

| | | | | | | |
|---|--------------------|------------------|------------------|------------------|------------|-------------|
| J&DR Court - USA Grant | \$150,362 | \$150,502 | \$150,502 | \$150,502 | \$0 | 0.0% |
| USDA Grant - Office for Children/Human Svc. | 43,813 | 36,604 | 44,689 | 44,689 | 0 | 0.0% |
| Criminal Alien Assistance Program | 1,230,716 | 0 | 0 | 0 | 0 | - |
| Air Pollution Grant | 62,395 | 68,850 | 62,395 | 62,395 | 0 | 0.0% |
| FASTRAN - Medicaid Reimb. - Dial-a-Ride | 518,000 | 432,000 | 432,000 | 432,000 | 0 | 0.0% |
| Federal Emergency Assistance | 152,510 | 0 | 0 | 0 | 0 | - |
| Subtotal Categorical Federal Aid | \$2,157,796 | \$687,956 | \$689,586 | \$689,586 | \$0 | 0.0% |

FY 2009 GENERAL FUND REVENUE

| REVENUE CATEGORY | FY 2007 ACTUAL | FY 2008 ADOPTED BUDGET PLAN | FY 2008 REVISED BUDGET PLAN ¹ | FY 2009 ADVERTISED BUDGET PLAN | INCREASE/ (DECREASE) OVER REVISED | % INCREASE/ DECREASE OVER REVISED |
|---|------------------------|-----------------------------------|--|--------------------------------------|---|---|
| DFS Federal and Federal Pass-Through | \$37,852,717 | \$27,411,460 | \$27,829,791 | \$28,108,089 | \$278,298 | 1.0% |
| Payments in Lieu of Taxes - Federal | 71,438 | 77,046 | 77,046 | 77,046 | 0 | 0.0% |
| TOTAL REVENUE FROM THE FEDERAL GOVERNMENT | \$40,081,951 | \$28,176,462 | \$28,596,423 | \$28,874,721 | \$278,298 | 1.0% |
| Combined State & Federal Public Assistance | \$71,637,841 | \$59,177,018 | \$60,197,762 | \$60,799,740 | \$601,978 | 1.0% |
| MISCELLANEOUS REVENUE | | | | | | |
| Litigation Proceeds | \$122,215 | \$92,613 | \$122,215 | \$122,215 | \$0 | 0.0% |
| Miscellaneous Revenue - Environ Mgmt. | 16,138 | 14,000 | 16,138 | 16,138 | 0 | 0.0% |
| Miscellaneous Revenue - Maint. & Const. | 29,831 | 16,000 | 29,831 | 29,831 | 0 | 0.0% |
| Miscellaneous Revenue - Contract Rebates | 841,203 | 942,769 | 942,769 | 971,052 | 28,283 | 3.0% |
| Miscellaneous Revenue - Various | 127,854 | 111,668 | 127,854 | 127,854 | 0 | 0.0% |
| Payphone Commission | 0 | 1,417 | 0 | 0 | 0 | - |
| TOTAL MISCELLANEOUS REVENUE | \$1,137,240 | \$1,178,467 | \$1,238,807 | \$1,267,090 | \$28,283 | 2.3% |
| OTHER REVENUE | | | | | | |
| Sale of Land & Buildings | \$0 | \$0 | \$0 | \$0 | \$0 | - |
| Performance Deposits - Conservation | (408) | 0 | 0 | 0 | 0 | - |
| Revenue from Local Jurisdictions | 3,694 | 1,268 | 3,694 | 3,694 | 0 | 0.0% |
| TOTAL OTHER REVENUE | \$3,286 | \$1,268 | \$3,694 | \$3,694 | \$0 | 0.0% |
| Total Recovered Costs/Misc./Other Revenue | \$7,450,514 | \$7,612,840 | \$7,909,194 | \$7,482,007 | (\$427,187) | -5.4% |
| GRAND TOTAL GENERAL FUND REVENUE | \$3,236,604,694 | \$3,287,102,102 | \$3,282,259,021 | \$3,296,974,985 | \$14,715,964 | 0.4% |

¹ FY 2008 revenue estimates were revised as part of a fall 2007 review of revenues. Explanations of these changes can be found in the General Fund Revenue Overview section. The FY 2008 Third Quarter Review will contain further adjustments as necessary.

FY 2009 ADVERTISED REVENUE FROM THE COMMONWEALTH ¹

| Fund/Fund Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| 001 General Fund ² | 303,283,509 | \$300,770,518 | \$301,927,521 | \$301,945,009 | \$17,488 | 0.01% |
| 090 Public School Operating | 439,670,025 | 440,188,498 | 444,982,528 | 471,596,672 | 26,614,144 | 5.98% |
| 100 County Transit Systems | 8,313,590 | 7,445,000 | 7,445,000 | 7,445,000 | 0 | 0.00% |
| 102 Federal/State Grant Fund | 10,612,928 | 7,090,398 | 2,691,977 | 6,565,233 | 3,873,256 | 143.88% |
| 103 Aging Grants & Programs | 939,887 | 988,872 | 1,406,550 | 1,134,922 | (271,628) | (19.31%) |
| 104 Information Technology | 1,299,648 | 0 | 0 | 988,960 | 988,960 | - |
| 106 Fairfax-Falls Church Community Services Board | 18,295,410 | 19,689,125 | 21,109,282 | 19,845,037 | (1,264,245) | (5.99%) |
| 109 Refuse Collection and Recycling Operations | 102,525 | 0 | 0 | 0 | 0 | - |
| 113 McLean Community Center | 4,500 | 11,500 | 11,500 | 4,000 | (7,500) | (65.22%) |
| 116 Integrated Pest Management Program | 35,000 | 0 | 0 | 0 | 0 | - |
| 120 E-911 Fund | 4,047,362 | 4,353,289 | 4,353,289 | 4,047,362 | (305,927) | (7.03%) |
| 191 School Food & Nutrition Services | 802,362 | 799,958 | 799,958 | 815,112 | 15,154 | 1.89% |
| 192 School Grants & Self Supporting | 8,670,357 | 10,238,169 | 11,115,429 | 9,765,356 | (1,350,073) | (12.15%) |
| 193 School Adult & Community Education | 729,572 | 768,968 | 836,168 | 696,791 | (139,377) | (16.67%) |
| 301 Contributed Roadway Improvement Fund | 113,293 | 0 | 859,109 | 0 | (859,109) | (100.00%) |
| 303 County Construction | 6,165,369 | 658,656 | 968,656 | 2,990,335 | 2,021,679 | 208.71% |
| 304 Transportation Improvements | 3,577,664 | 2,100,000 | 18,392,204 | 0 | (18,392,204) | (100.00%) |
| 307 Pedestrian Walkway Improvements | 1,580,305 | 400,000 | 1,946,601 | 300,000 | (1,646,601) | (84.59%) |
| 311 County Bond Construction | 0 | 0 | 1,450,401 | 0 | (1,450,401) | (100.00%) |
| 315 Commercial Revitalization Program | 0 | 0 | 1,388,553 | 0 | (1,388,553) | (100.00%) |
| 317 Capital Renewal Construction | 2,449,000 | 7,056,000 | 7,056,000 | 6,924,321 | (131,679) | (1.87%) |
| 390 School Construction | 928,801 | 923,596 | 928,016 | 928,016 | 0 | 0.00% |
| 408 Sewer Bond Construction | 351,247 | 0 | 0 | 0 | 0 | - |
| Total Revenue from the Commonwealth | \$811,972,354 | \$803,482,547 | \$829,668,742 | \$835,992,126 | \$6,323,384 | 0.76% |

¹ In addition to funds received by the County directly from the State in the funds listed herein, it is projected the State will provide \$32,000,000 to the Northern Virginia Transportation Commission (NVTC) in FY 2008 as a credit to help offset Fairfax County's Operating Subsidy and \$4,427,481 as a credit to help offset Fairfax County's Capital Construction Subsidy in Fund 309, Metro Operations and Construction.

² Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

FY 2009 ADVERTISED REVENUE FROM THE FEDERAL GOVERNMENT

| Fund/Fund Title | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| 001 General Fund | \$40,081,951 | \$28,176,462 | \$28,596,423 | \$28,874,721 | \$278,298 | 0.97% |
| 090 Public School Operating | 42,876,394 | 39,288,171 | 48,143,080 | 39,681,053 | (8,462,027) | (17.58%) |
| 102 Federal/State Grant Fund | 43,790,804 | 45,810,873 | 83,775,699 | 52,701,705 | (31,073,994) | (37.09%) |
| 103 Aging Grants & Programs | 1,503,878 | 1,569,013 | 2,153,795 | 1,875,994 | (277,801) | (12.90%) |
| 106 Fairfax-Falls Church Community Services Board | 6,778,116 | 6,245,669 | 7,229,387 | 6,191,350 | (1,038,037) | (14.36%) |
| 142 Community Development Block Grant | 8,113,432 | 6,192,316 | 11,827,028 | 6,162,472 | (5,664,556) | (47.90%) |
| 145 HOME Investment Partnerships Grant | 4,782,653 | 2,457,387 | 8,477,829 | 2,439,575 | (6,038,254) | (71.22%) |
| 191 School Food & Nutrition Services | 18,029,127 | 18,395,762 | 18,395,762 | 18,712,771 | 317,009 | 1.72% |
| 192 School Grants & Self Supporting | 25,804,586 | 30,424,313 | 40,923,155 | 30,525,569 | (10,397,586) | (25.41%) |
| 193 School Adult & Community Education | 931,242 | 741,896 | 881,896 | 731,896 | (150,000) | (17.01%) |
| 301 Contributed Roadway Improvement Fund | 106,591 | 0 | 392,309 | 0 | (392,309) | (100.00%) |
| 303 County Construction | 842,049 | 0 | 235,121 | 0 | (235,121) | (100.00%) |
| 307 Pedestrian Walkway Improvements | 62,284 | 0 | 1,004,224 | 0 | (1,004,224) | (100.00%) |
| 311 County Bond Construction | 0 | 0 | 1,176,725 | 0 | (1,176,725) | (100.00%) |
| 340 Housing Assistance Program | 0 | 0 | 8,229,252 | 0 | (8,229,252) | (100.00%) |
| 500 Retiree Health Benefits Fund | 872,560 | 968,000 | 968,000 | 0 | (968,000) | (100.00%) |
| 591 School Health and Flexible Benefits | 1,948,570 | 2,000,000 | 2,000,000 | 2,000,000 | 100,000 | 5.26% |
| 603 OPEB Trust Fund | 0 | 0 | 0 | 968,000 | 968,000 | - |
| Total Revenue from the Federal Government | \$196,524,237 | \$182,269,862 | \$264,409,685 | \$190,865,106 | (\$73,544,579) | (27.81%) |

FY 2009 ADVERTISED PERSONNEL SERVICES SUMMARY
(All Funds Excluding the School Board)

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised |
|------------------------|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|
| Regular Positions | | | | | |
| General Fund | 9,693 | 9,763 | 9,786 | 9,708 | (78) |
| General Fund Supported | 1,431 | 1,431 | 1,431 | 1,415 | (16) |
| Other Funds | 812 | 812 | 807 | 942 | 135 |
| Total | 11,936 | 12,006 | 12,024 | 12,065 | 41 |
| Regular Salaries | | | | | |
| General Fund | \$568,255,721 | \$657,560,530 | \$660,405,426 | \$678,083,474 | \$17,678,048 |
| General Fund Supported | 86,166,390 | 102,530,007 | 104,113,538 | 105,316,340 | 1,202,802 |
| Other Funds | 37,601,410 | 47,389,251 | 47,899,930 | 58,151,295 | 10,251,365 |
| Total | \$692,023,521 | \$807,479,788 | \$812,418,894 | \$841,551,109 | \$29,132,215 |
| Limited Term | | | | | |
| General Fund | \$23,579,172 | \$21,114,690 | \$21,249,690 | \$22,621,102 | \$1,371,412 |
| General Fund Supported | 6,494,192 | 5,232,594 | 5,299,350 | 5,209,254 | (90,096) |
| Other Funds | 2,790,458 | 2,788,762 | 3,067,742 | 3,210,361 | 142,619 |
| Total | \$32,863,822 | \$29,136,046 | \$29,616,782 | \$31,040,717 | \$1,423,935 |
| Shift Differential | | | | | |
| General Fund | \$4,060,234 | \$4,834,763 | \$4,834,763 | \$4,870,012 | \$35,249 |
| General Fund Supported | 549,779 | 792,197 | 787,125 | 782,289 | (4,836) |
| Other Funds | 74,063 | 70,514 | 70,514 | 71,358 | 844 |
| Total | \$4,684,076 | \$5,697,474 | \$5,692,402 | \$5,723,659 | \$31,257 |
| Extra Compensation | | | | | |
| General Fund | \$51,826,067 | \$47,430,580 | \$47,453,008 | \$52,928,916 | \$5,475,908 |
| General Fund Supported | 6,633,922 | 4,688,857 | 4,664,874 | 5,916,843 | 1,251,969 |
| Other Funds | 1,757,732 | 1,716,736 | 1,716,887 | 1,819,906 | 103,019 |
| Total | \$60,217,721 | \$53,836,173 | \$53,834,769 | \$60,665,665 | \$6,830,896 |

FY 2009 ADVERTISED PERSONNEL SERVICES SUMMARY

(All Funds Excluding the School Board)

| | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised |
|---|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|
| Position Turnover | | | | | |
| <i>General Fund</i> | \$0 | (\$34,885,746) | (\$34,881,773) | (\$49,650,543) | (\$14,768,770) |
| <i>General Fund Supported</i> | 0 | (5,653,558) | (5,631,501) | (8,396,498) | (2,764,997) |
| <i>Other Funds</i> | 0 | (1,419,738) | (1,419,738) | (1,861,616) | (441,878) |
| Total | \$0 | (\$41,959,042) | (\$41,933,012) | (\$59,908,657) | (\$17,975,645) |
| Total Salaries | | | | | |
| <i>General Fund</i> | \$647,721,194 | \$696,054,817 | \$699,061,114 | \$708,852,961 | \$9,791,847 |
| <i>General Fund Supported</i> | 99,844,283 | 107,590,097 | 109,233,386 | 108,828,228 | (405,158) |
| <i>Other Funds</i> | 42,223,663 | 50,545,525 | 51,335,335 | 61,391,304 | 10,055,969 |
| Total | \$789,789,140 | \$854,190,439 | \$859,629,835 | \$879,072,493 | \$19,442,658 |
| Fringe Benefits | | | | | |
| <i>General Fund</i> | \$184,256,436 | \$200,318,913 | \$200,791,993 | \$209,345,831 | \$8,553,838 |
| <i>General Fund Supported</i> | 30,633,592 | 35,390,327 | 35,645,642 | 30,042,872 | (5,602,770) |
| <i>Other Funds</i> | 86,241,039 | 119,591,385 | 146,804,387 | 114,931,803 | (31,872,584) |
| Total | \$301,131,067 | \$355,300,625 | \$383,242,022 | \$354,320,506 | (\$28,921,516) |
| Fringe Benefits as a Percent of Total Personnel Services | | | | | |
| | 27.6% | 29.4% | 30.8% | 28.7% | |
| Total Costs of Personnel Services | | | | | |
| <i>General Fund</i> | \$831,977,630 | \$896,373,730 | \$899,853,107 | \$918,198,792 | \$18,345,685 |
| <i>General Fund Supported</i> | 130,477,875 | 142,980,424 | 144,879,028 | 138,871,100 | (6,007,928) |
| <i>Other Funds</i> | 128,464,702 | 170,136,910 | 198,139,722 | 176,323,107 | (21,816,615) |
| Grand Total | \$1,090,920,207 | \$1,209,491,064 | \$1,242,871,857 | \$1,233,392,999 | (\$9,478,858) |

FY 2009 ADVERTISED PERSONNEL SERVICES BY AGENCY

| # | Agency Title | Regular Compensation | Fringe Benefits | New Positions | Pay for Performance / Merit Increments | Limited Term | Shift Differential | Extra Compensation | Turnover | Personnel Services |
|---|--|----------------------|-----------------|---------------|--|--------------------|--------------------|---------------------|-----------------------|----------------------|
| Legislative-Executive Functions / Central Services | | | | | | | | | | |
| 01 | Board of Supervisors | \$4,594,342 | \$0 | \$0 | \$62,854 | \$19,242 | \$0 | \$7,290 | (\$49,001) | \$4,634,727 |
| 02 | Office of the County Executive | 6,197,913 | 0 | 0 | 62,234 | 888,469 | 0 | 42,640 | (261,188) | 6,930,068 |
| 04 | Department of Cable Communications and Consumer Protection | 1,086,656 | 0 | 0 | 14,724 | 152,297 | 0 | 10,101 | (75,079) | 1,188,699 |
| 06 | Department of Finance | 4,874,081 | 0 | 0 | 66,043 | 109,156 | 0 | 17,160 | (362,785) | 4,703,655 |
| 11 | Department of Human Resources | 5,605,390 | 0 | 0 | 74,812 | 108,373 | 0 | 15,348 | (276,515) | 5,527,408 |
| 12 | Department of Purchasing and Supply Management | 3,791,843 | 0 | 0 | 47,224 | 99,663 | 0 | 31,000 | (229,139) | 3,740,591 |
| 13 | Office of Public Affairs | 1,186,943 | 0 | 0 | 16,083 | 240,048 | 0 | 0 | (52,411) | 1,390,663 |
| 15 | Office of Elections | 1,336,143 | 0 | 0 | 18,104 | 1,135,375 | 0 | 72,284 | (20,746) | 2,541,160 |
| 17 | Office of the County Attorney | 6,437,963 | 0 | 0 | 85,817 | 0 | 0 | 28,549 | (191,334) | 6,360,995 |
| 20 | Department of Management and Budget | 2,946,403 | 0 | 0 | 42,344 | 52,896 | 0 | 1,724 | (324,176) | 2,719,191 |
| 37 | Office of the Financial and Program Auditor | 223,604 | 0 | 0 | 3,030 | 0 | 0 | 0 | 0 | 226,634 |
| 41 | Civil Service Commission | 269,959 | 0 | 0 | 3,657 | 57,224 | 0 | 0 | 0 | 330,840 |
| 57 | Department of Tax Administration | 18,943,686 | 0 | 0 | 247,770 | 678,167 | 0 | 226,725 | (1,751,461) | 18,344,887 |
| 70 | Department of Information Technology | 21,744,505 | 0 | 0 | 296,017 | 655,384 | 0 | 29,179 | (1,593,730) | 21,131,355 |
| Total Legislative-Executive Functions / Central Services | | \$79,239,431 | \$0 | \$0 | \$1,040,713 | \$4,196,294 | \$0 | \$482,000 | (\$5,187,565) | \$79,770,873 |
| Judicial Administration | | | | | | | | | | |
| 80 | Circuit Court and Records | \$8,537,266 | \$0 | \$0 | \$115,798 | \$324,091 | \$0 | \$238,258 | (\$778,379) | \$8,437,034 |
| 82 | Office of the Commonwealth's Attorney | 2,925,354 | 0 | 0 | 0 | 0 | 0 | 0 | (219,203) | 2,706,151 |
| 85 | General District Court | 1,151,652 | 0 | 0 | 15,605 | 45,577 | 14,271 | 317,209 | (61,496) | 1,482,818 |
| 91 | Office of the Sheriff | 14,556,482 | 0 | 0 | 130,675 | 0 | 6,500 | 2,063,154 | (805,668) | 15,951,143 |
| Total Judicial Administration | | \$27,170,754 | \$0 | \$0 | \$262,078 | \$369,668 | \$20,771 | \$2,618,621 | (\$1,864,746) | \$28,577,146 |
| Public Safety | | | | | | | | | | |
| 04 | Department of Cable Communications and Consumer Protection | \$910,843 | \$0 | \$0 | \$12,342 | \$1,494 | \$0 | \$7,467 | (\$85,066) | \$847,080 |
| 31 | Land Development Services | 9,959,939 | 0 | 0 | 136,892 | 0 | 0 | 40,034 | (703,104) | 9,433,761 |
| 81 | Juvenile and Domestic Relations District Court | 18,578,849 | 0 | 0 | 251,740 | 721,756 | 173,109 | 516,494 | (1,097,912) | 19,144,036 |
| 90 | Police Department | 130,264,425 | 0 | 0 | 1,275,486 | 0 | 1,589,666 | 23,866,996 | (10,939,510) | 146,057,063 |
| 91 | Office of the Sheriff | 32,383,008 | 0 | 0 | 494,577 | 0 | 470,699 | 3,795,056 | (2,002,435) | 35,140,905 |
| 92 | Fire and Rescue Department | 133,776,003 | 0 | 0 | 1,383,678 | 1,763,681 | 2,363,928 | 17,974,225 | (9,114,087) | 148,147,428 |
| 93 | Office of Emergency Management | 1,112,424 | 0 | 0 | 15,073 | 164,964 | 0 | 5,727 | (13,625) | 1,284,563 |
| Total Public Safety | | \$326,985,491 | \$0 | \$0 | \$3,569,788 | \$2,651,895 | \$4,597,402 | \$46,205,999 | (\$23,955,739) | \$360,054,836 |
| Public Works | | | | | | | | | | |
| 08 | Facilities Management Department | \$10,991,981 | \$0 | \$0 | \$151,747 | \$421,755 | \$4,200 | \$676,659 | (\$872,001) | \$11,374,341 |
| 25 | Business Planning and Support | 549,729 | 0 | 0 | 7,449 | 0 | 0 | 0 | (10,018) | 547,160 |
| 26 | Office of Capital Facilities | 9,057,035 | 0 | 0 | 142,044 | 0 | 0 | 0 | (221,343) | 8,977,736 |
| 29 | Stormwater Management | 8,243,452 | 0 | 0 | 105,716 | 269,762 | 0 | 161,028 | (533,444) | 8,246,514 |
| Total Public Works | | \$28,842,197 | \$0 | \$0 | \$406,956 | \$691,517 | \$4,200 | \$837,687 | (\$1,636,806) | \$29,145,751 |

FY 2009 ADVERTISED PERSONNEL SERVICES BY AGENCY

| # | Agency Title | Regular Compensation | Fringe Benefits | New Positions | Pay for Performance / Merit Increments | Limited Term | Shift Differential | Extra Compensation | Turnover | Personnel Services |
|--|---|----------------------|----------------------|---------------|--|---------------------|--------------------|---------------------|-----------------------|----------------------|
| Health and Welfare | | | | | | | | | | |
| 67 | Department of Family Services | \$72,350,228 | \$0 | \$0 | \$999,387 | \$2,209,186 | \$2,836 | \$1,986,458 | (\$6,891,611) | \$70,656,484 |
| 68 | Department of Administration for Human Services | 10,073,913 | 0 | 0 | 139,375 | 53,145 | 0 | 37,783 | (707,617) | 9,596,599 |
| 69 | Department of Systems Management for Human Services | 5,614,666 | 0 | 0 | 78,547 | 45,004 | 0 | 17,201 | (361,515) | 5,393,903 |
| 71 | Health Department | 32,361,006 | 0 | 0 | 437,497 | 2,215,698 | 0 | 0 | (2,320,455) | 32,693,746 |
| Total Health and Welfare | | \$120,399,813 | \$0 | \$0 | \$1,654,806 | \$4,523,033 | \$2,836 | \$2,041,442 | (\$10,281,198) | \$118,340,732 |
| Parks, Recreation and Libraries | | | | | | | | | | |
| 50 | Department of Community and Recreation Services | \$6,956,087 | \$0 | \$0 | \$94,273 | \$3,656,244 | \$15,982 | \$94,852 | (\$563,057) | \$10,254,381 |
| 51 | Fairfax County Park Authority | 21,624,001 | 0 | 0 | 293,003 | 2,925,582 | 10,762 | 147,673 | (2,208,439) | 22,792,582 |
| 52 | Fairfax County Public Library | 23,739,842 | 0 | 0 | 317,414 | 3,019,868 | 218,059 | 350,113 | (1,694,264) | 25,951,032 |
| Total Parks, Recreation and Libraries | | \$52,319,930 | \$0 | \$0 | \$704,690 | \$9,601,694 | \$244,803 | \$592,638 | (\$4,465,760) | \$58,997,995 |
| Community Development | | | | | | | | | | |
| 16 | Economic Development Authority | \$3,226,659 | \$0 | \$0 | \$0 | \$25,480 | \$0 | \$7,906 | (\$220,237) | \$3,039,808 |
| 31 | Land Development Services | 13,231,499 | 0 | 0 | 176,037 | 105,006 | 0 | 12,565 | (821,135) | 12,703,972 |
| 35 | Department of Planning and Zoning | 10,653,171 | 0 | 0 | 139,818 | 361,195 | 0 | 30,025 | (751,555) | 10,432,654 |
| 36 | Planning Commission | 541,798 | 0 | 0 | 7,341 | 0 | 0 | 9,622 | 0 | 558,761 |
| 38 | Department of Housing and Community Development | 4,634,153 | 0 | 0 | 60,458 | 95,320 | 0 | 78,808 | (356,634) | 4,512,105 |
| 39 | Office of Human Rights and Equity Programs | 1,888,970 | 0 | 0 | 26,923 | 0 | 0 | 11,603 | (109,168) | 1,818,328 |
| Total Community Development | | \$34,176,250 | \$0 | \$0 | \$410,577 | \$587,001 | \$0 | \$150,529 | (\$2,258,729) | \$33,065,628 |
| Nondepartmental | | | | | | | | | | |
| 87 | Unclassified Administrative Expenses | \$900,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$900,000 |
| 89 | Employee Benefits | \$0 | \$209,345,831 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$209,345,831 |
| Total Nondepartmental | | \$900,000 | \$209,345,831 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$210,245,831 |
| Total General Fund | | \$670,033,866 | \$209,345,831 | \$0 | \$8,049,608 | \$22,621,102 | \$4,870,012 | \$52,928,916 | (\$49,650,543) | \$918,198,792 |

FY 2009 ADVERTISED PERSONNEL SERVICES BY AGENCY

| # | Agency Title | Regular Compensation | Fringe Benefits | New Positions | Pay for Performance / Merit Increments | Limited Term | Shift Differential | Extra Compensation | Turnover | Personnel Services |
|-------------------------------------|---|----------------------|----------------------|--------------------|--|---------------------|--------------------|---------------------|-----------------------|------------------------|
| GENERAL FUND SUPPORTED FUNDS | | | | | | | | | | |
| 103 | Aging Grants & Programs | \$3,072,095 | \$752,375 | \$0 | \$38,961 | \$56,555 | \$0 | \$0 | (\$85,176) | \$3,834,810 |
| 106 | Fairfax-Falls Church Community Services Board | | | | | | | | | |
| | CSB Administration | 1,164,822 | 301,298 | 0 | 14,293 | 0 | 0 | 1,378 | (66,039) | 1,415,752 |
| | Mental Health Services | 32,528,711 | 8,549,701 | 0 | 399,200 | 3,548,944 | 148,091 | 576,395 | (3,301,893) | 42,449,149 |
| | Mental Retardation Services | 9,145,537 | 2,615,420 | 0 | 88,778 | 489,947 | 124,464 | 266,179 | (680,907) | 12,049,418 |
| | Alcohol and Drug Services | 20,728,258 | 5,842,836 | 0 | 273,605 | 383,043 | 197,010 | 98,815 | (1,678,891) | 25,844,676 |
| | Early Intervention Services | 3,040,440 | 869,394 | 0 | 21,366 | 19,084 | 0 | 0 | (113,944) | 3,836,340 |
| 120 | E-911 Fund | 11,392,265 | 4,525,682 | 0 | 209,470 | 0 | 148,400 | 4,567,124 | (810,159) | 20,032,782 |
| 141 | Elderly Housing Programs | 867,554 | 268,625 | 0 | 12,374 | 42,453 | 6,795 | 47,601 | (59,499) | 1,185,903 |
| 500 | Retiree Health Benefits Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 501 | County Insurance Fund | 1,044,676 | 297,036 | 0 | 14,155 | 58,666 | 0 | 0 | (86,008) | 1,328,525 |
| 503 | Department of Vehicle Services | 15,215,763 | 4,319,253 | 0 | 206,171 | 0 | 138,020 | 251,637 | (1,159,091) | 18,971,753 |
| 504 | Document Services Division | 896,412 | 265,566 | 0 | 12,146 | 30,813 | 7,463 | 31,661 | (19,726) | 1,224,335 |
| 505 | Technology Infrastructure Services | 4,863,390 | 1,435,686 | 0 | 65,898 | 579,749 | 12,046 | 76,053 | (335,165) | 6,697,657 |
| | Total General Fund Supported Funds | \$103,959,923 | \$30,042,872 | \$0 | \$1,356,417 | \$5,209,254 | \$782,289 | \$5,916,843 | (\$8,396,498) | \$138,871,100 |
| OTHER FUNDS | | | | | | | | | | |
| 105 | Cable Communications | \$3,106,082 | \$931,143 | \$0 | \$42,086 | \$372,094 | \$0 | \$74,226 | (\$82,449) | \$4,443,182 |
| 109 | Refuse Collection and Recycling Operations | 6,578,557 | 1,895,934 | 0 | 89,139 | 275,513 | 0 | 422,339 | (381,883) | 8,879,599 |
| 110 | Refuse Disposal | 7,188,127 | 2,147,458 | 0 | 97,398 | 104,004 | 0 | 576,431 | (136,288) | 9,977,130 |
| 111 | Reston Community Center | 2,096,684 | 702,073 | 0 | 28,406 | 1,214,694 | 2,627 | 51,865 | (20,809) | 4,075,540 |
| 112 | Energy Resource Recovery (ERR) Facility | 444,309 | 138,709 | 0 | 6,020 | 74,457 | 0 | 31,356 | (4,494) | 690,357 |
| 113 | McLean Community Center | 1,493,256 | 480,838 | 0 | 17,159 | 505,351 | 9,478 | 50,569 | (125,479) | 2,431,172 |
| 114 | I-95 Refuse Disposal | 2,109,834 | 635,421 | 0 | 28,588 | 78,259 | 0 | 153,249 | (30,206) | 2,975,145 |
| 115 | Burgundy Village Community Center | 0 | 1,396 | 0 | 0 | 18,253 | 0 | 0 | 0 | 19,649 |
| 116 | Integrated Pest Management Program | 598,552 | 183,531 | 0 | 8,110 | 70,242 | 0 | 9,950 | 0 | 870,385 |
| 124 | County & Regional Transportation Projects | 7,166,249 | 2,243,446 | 1,975,592 | 78,606 | 115,752 | 0 | 0 | (377,723) | 11,201,922 |
| 142 | Community Development Block Grant | 1,430,997 | 440,641 | 0 | 19,389 | 194,860 | 0 | 938 | 0 | 2,086,825 |
| 145 | HOME Investment Partnerships Grant | 138,347 | 42,239 | 0 | 1,825 | 27,212 | 0 | 0 | 0 | 209,623 |
| 401 | Sewer Operation and Maintenance | 21,363,852 | 6,178,940 | 0 | 289,477 | 125,927 | 59,253 | 447,013 | (702,285) | 27,762,177 |
| 506 | Health Benefits Trust Fund | 0 | 92,611,021 | 0 | 0 | 0 | 0 | 0 | 0 | 92,611,021 |
| 600 | Uniformed Employees Retirement Trust Fund | 248,160 | 73,920 | 0 | 3,362 | 5,062 | 0 | 295 | 0 | 330,799 |
| 601 | Fairfax County Employees' Retirement Trust Fund | 1,158,077 | 344,966 | 0 | 15,692 | 23,619 | 0 | 1,380 | 0 | 1,543,734 |
| 602 | Police Retirement Trust Fund | 248,160 | 73,920 | 0 | 3,362 | 5,062 | 0 | 295 | 0 | 330,799 |
| 603 | OPEB Trust Fund | 76,800 | 5,806,207 | 0 | 1,041 | 0 | 0 | 0 | 0 | 5,884,048 |
| | Total Other Funds | \$55,446,043 | \$114,931,803 | \$1,975,592 | \$729,660 | \$3,210,361 | \$71,358 | \$1,819,906 | (\$1,861,616) | \$176,323,107 |
| | Total All Funds | \$829,439,832 | \$354,320,506 | \$1,975,592 | \$10,135,685 | \$31,040,717 | \$5,723,659 | \$60,665,665 | (\$59,908,657) | \$1,233,392,999 |

FY 2009 ADVERTISED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

| BENEFIT CATEGORY | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--------------------------------------|-----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---|
| FRINGE BENEFITS | | | | | | |
| Group Health Insurance | | | | | | |
| Expenditures | \$67,107,724 | \$74,947,843 | \$72,211,837 | \$70,853,010 | (\$1,358,827) | (1.88%) |
| Reimbursements | (8,177,380) | (12,496,704) | (8,496,704) | (4,921,850) | 3,574,854 | (42.07%) |
| Net Cost | \$58,930,344 | \$62,451,139 | \$63,715,133 | \$65,931,160 | \$2,216,027 | 3.48% |
| Dental Insurance | | | | | | |
| Expenditures | \$3,528,206 | \$3,892,364 | \$4,100,995 | \$4,411,972 | \$310,977 | 7.58% |
| Reimbursements | (1,330,967) | (645,394) | (1,445,394) | (1,526,392) | (80,998) | 5.60% |
| Net Cost | \$2,197,239 | \$3,246,970 | \$2,655,601 | \$2,885,580 | \$229,979 | 8.66% |
| Group Life Insurance | | | | | | |
| Expenditures | \$2,560,733 | \$2,713,250 | \$2,873,355 | \$3,136,383 | \$263,028 | 9.15% |
| Reimbursements | (837,967) | (762,378) | (882,378) | (1,260,732) | (378,354) | 42.88% |
| Net Cost | \$1,722,766 | \$1,950,872 | \$1,990,977 | \$1,875,651 | (\$115,326) | (5.79%) |
| FICA | | | | | | |
| Expenditures | \$52,546,257 | \$56,686,589 | \$55,570,428 | \$60,022,999 | \$4,452,571 | 8.01% |
| Reimbursements | (13,275,571) | (12,707,157) | (13,707,157) | (14,074,986) | (367,829) | 2.68% |
| Net Cost | \$39,270,686 | \$43,979,432 | \$41,863,271 | \$45,948,013 | \$4,084,742 | 9.76% |
| Employees' Retirement | | | | | | |
| Expenditures | \$41,109,684 | \$44,404,197 | \$44,965,708 | \$45,502,604 | \$536,896 | 1.19% |
| Reimbursements | (13,536,055) | (15,428,959) | (14,628,959) | (14,175,457) | 453,502 | (3.10%) |
| Net Cost | \$27,573,629 | \$28,975,238 | \$30,336,749 | \$31,327,147 | \$990,398 | 3.26% |
| Uniformed Retirement | | | | | | |
| Expenditures | \$36,486,832 | \$39,097,529 | \$39,197,529 | \$40,089,943 | \$892,414 | 2.28% |
| Reimbursements | (1,408,959) | (1,492,312) | (1,492,312) | (2,057,644) | (565,332) | 37.88% |
| Net Cost | \$35,077,873 | \$37,605,217 | \$37,705,217 | \$38,032,299 | \$327,082 | 0.87% |
| Police Retirement | | | | | | |
| Expenditures | \$19,222,753 | \$21,562,870 | \$21,962,870 | \$23,107,963 | \$1,145,093 | 5.21% |
| Reimbursements | (233,536) | (69,940) | (54,940) | (344,980) | (290,040) | 527.92% |
| Net Cost | \$18,989,217 | \$21,492,930 | \$21,907,930 | \$22,762,983 | \$855,053 | 3.90% |
| Virginia Retirement System | \$1,174,847 | \$1,298,685 | \$1,298,685 | \$1,355,336 | \$56,651 | 4.36% |
| Unemployment Compensation | \$302,034 | \$320,794 | \$320,794 | \$363,166 | \$42,372 | 13.21% |
| Capital Projects Reimbursements | (\$982,199) | (\$1,002,364) | (\$1,002,364) | (\$1,135,504) | (\$133,140) | 13.28% |
| Fringe Benefit Expenditures | \$224,039,070 | \$244,924,121 | \$242,502,201 | \$248,843,376 | \$6,341,175 | 2.61% |
| Fringe Benefit Reimbursements | (\$39,782,634) | (\$44,605,208) | (\$41,710,208) | (\$39,497,545) | \$2,212,663 | (5.30%) |
| General Fund Fringe Benefits | \$184,256,436 | \$200,318,913 | \$200,791,993 | \$209,345,831 | \$8,553,838 | 4.26% |
| OPERATING EXPENSES | | | | | | |
| Tuition/Training | \$1,702,211 | \$2,977,850 | \$4,202,812 | \$1,977,850 | (\$2,224,962) | (52.94%) |
| Other Operating | 46,720 | 39,176 | 39,176 | 39,942 | 766 | 1.96% |
| Language Proficiency Pay | 138,620 | 198,528 | 198,528 | 198,528 | 0 | 0.00% |
| Employee Assistance Program | 268,031 | 282,898 | 282,898 | 324,177 | 41,279 | 14.59% |
| Total Operating Expenses | \$2,155,582 | \$3,498,452 | \$4,723,414 | \$2,540,497 | (\$2,182,917) | (46.21%) |
| TOTAL EXPENDITURES | \$226,194,652 | \$248,422,573 | \$247,225,615 | \$251,383,873 | \$4,158,258 | 1.68% |
| TOTAL REIMBURSEMENTS | (\$39,782,634) | (\$44,605,208) | (\$41,710,208) | (\$39,497,545) | \$2,212,663 | (5.30%) |
| NET COST TO THE COUNTY | \$186,412,018 | \$203,817,365 | \$205,515,407 | \$211,886,328 | \$6,370,921 | 3.10% |

FY 2009 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY

| # | Agency Title | Personnel Services | Fringe Benefits | Operating Expenses | Recovered Costs | Capital Equipment | Total Cost |
|---|--|----------------------|----------------------|---------------------|-----------------------|-------------------|----------------------|
| Legislative-Executive Functions / Central Services | | | | | | | |
| 01 | Board of Supervisors | \$4,634,727 | \$1,370,516 | \$608,994 | \$0 | \$0 | \$6,614,237 |
| 02 | Office of the County Executive | 6,930,068 | 2,049,262 | 2,271,923 | 0 | 0 | 11,251,253 |
| 04 | Department of Cable Communications and Consumer Protection | 1,188,699 | 351,505 | 3,443,972 | (3,141,646) | 12,500 | 1,855,030 |
| 06 | Department of Finance | 4,703,655 | 1,390,898 | 5,399,590 | (751,697) | 0 | 10,742,446 |
| 11 | Department of Human Resources | 5,527,408 | 1,634,487 | 1,548,130 | 0 | 0 | 8,710,025 |
| 12 | Department of Purchasing and Supply Management | 3,740,591 | 1,106,115 | 1,771,219 | 0 | 0 | 6,617,925 |
| 13 | Office of Public Affairs | 1,390,663 | 411,227 | 316,158 | (197,670) | 0 | 1,920,378 |
| 15 | Office of Elections | 2,541,160 | 751,436 | 740,422 | 0 | 0 | 4,033,018 |
| 17 | Office of the County Attorney | 6,360,995 | 1,880,983 | 574,311 | (446,349) | 0 | 8,369,940 |
| 20 | Department of Management and Budget | 2,719,191 | 804,081 | 319,622 | 0 | 0 | 3,842,894 |
| 37 | Office of the Financial and Program Auditor | 226,634 | 67,017 | 15,166 | 0 | 0 | 308,817 |
| 41 | Civil Service Commission | 330,840 | 97,831 | 286,767 | 0 | 0 | 715,438 |
| 57 | Department of Tax Administration | 18,344,887 | 5,424,690 | 6,058,285 | 0 | 0 | 29,827,862 |
| 70 | Department of Information Technology | 21,131,355 | 6,248,666 | 14,352,884 | (7,191,873) | 0 | 34,541,032 |
| Total Legislative-Executive Functions / Central Services | | \$79,770,873 | \$23,588,714 | \$37,707,443 | (\$11,729,235) | \$12,500 | \$129,350,295 |
| Judicial Administration | | | | | | | |
| 80 | Circuit Court and Records | \$8,437,034 | \$2,494,880 | \$2,099,576 | \$0 | \$0 | \$13,031,490 |
| 82 | Office of the Commonwealth's Attorney | 2,706,151 | 800,225 | 87,684 | 0 | 0 | 3,594,060 |
| 85 | General District Court | 1,482,818 | 438,478 | 863,263 | 0 | 0 | 2,784,559 |
| 91 | Office of the Sheriff | 15,951,143 | 4,716,846 | 4,829,643 | 0 | 0 | 25,497,632 |
| Total Judicial Administration | | \$28,577,146 | \$8,450,429 | \$7,880,166 | \$0 | \$0 | \$44,907,741 |
| Public Safety | | | | | | | |
| 04 | Department of Cable Communications and Consumer Protection | \$847,080 | \$250,487 | \$145,817 | \$0 | \$0 | \$1,243,384 |
| 31 | Land Development Services | 9,433,761 | 2,789,618 | 1,377,004 | 0 | 0 | 13,600,383 |
| 81 | Juvenile and Domestic Relations District Court | 19,144,036 | 5,661,003 | 2,452,219 | 0 | 0 | 27,257,258 |
| 90 | Police Department | 146,057,063 | 43,189,928 | 29,016,216 | (937,333) | 130,575 | 217,456,449 |
| 91 | Office of the Sheriff | 35,140,905 | 10,391,371 | 5,371,300 | 0 | 0 | 50,903,576 |
| 92 | Fire and Rescue Department | 148,147,428 | 43,808,061 | 23,768,012 | 0 | 150,100 | 215,873,601 |
| 93 | Office of Emergency Management | 1,284,563 | 379,853 | 854,278 | 0 | 0 | 2,518,694 |
| Total Public Safety | | \$360,054,836 | \$106,470,321 | \$62,984,846 | (\$937,333) | \$280,675 | \$528,853,345 |
| Public Works | | | | | | | |
| 08 | Facilities Management Department | \$11,374,341 | \$3,363,459 | \$49,345,423 | (\$10,957,219) | \$0 | \$53,126,004 |
| 25 | Business Planning and Support | 547,160 | 161,798 | 163,168 | (284,972) | 0 | 587,154 |
| 26 | Office of Capital Facilities | 8,977,736 | 2,654,769 | 8,033,067 | (5,880,531) | 0 | 13,785,041 |
| 29 | Stormwater Management | 8,246,514 | 2,438,542 | 3,222,678 | (5,031,132) | 406,250 | 9,282,852 |
| 87 | Unclassified Administrative Expenses | 0 | 0 | 503,925 | 0 | 0 | 503,925 |
| Total Public Works | | \$29,145,751 | \$8,618,568 | \$61,268,261 | (\$22,153,854) | \$406,250 | \$77,284,976 |

FY 2009 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY

| # Agency Title | Personnel Services | Fringe Benefits | Operating Expenses | Recovered Costs | Capital Equipment | Total Cost |
|--|----------------------|----------------------|----------------------|-----------------------|-------------------|------------------------|
| Health and Welfare | | | | | | |
| 67 Department of Family Services | \$70,656,484 | \$20,893,536 | \$120,376,203 | (\$81,348) | \$0 | \$211,844,875 |
| 68 Department of Administration for Human Services | 9,596,599 | 2,837,770 | 1,515,895 | (61,371) | 0 | 13,888,893 |
| 69 Department of Systems Management for Human Services | 5,393,903 | 1,595,009 | 476,201 | 0 | 0 | 7,465,113 |
| 71 Health Department | 32,693,746 | 9,667,732 | 14,294,516 | (151,739) | 0 | 56,504,255 |
| Total Health and Welfare | \$118,340,732 | \$34,994,047 | \$136,662,815 | (\$294,458) | \$0 | \$289,703,136 |
| Parks, Recreation & Libraries | | | | | | |
| 50 Department of Community and Recreation Services | \$10,254,381 | \$3,032,280 | \$24,096,761 | (\$12,493,236) | \$0 | \$24,890,186 |
| 51 Fairfax County Park Authority | 22,792,582 | 6,739,900 | 6,034,277 | (2,752,557) | 300,000 | 33,114,202 |
| 52 Fairfax County Public Library | 25,951,032 | 7,673,872 | 7,169,965 | 0 | 0 | 40,794,869 |
| Total Parks, Recreation & Libraries | \$58,997,995 | \$17,446,052 | \$37,301,003 | (\$15,245,793) | \$300,000 | \$98,799,257 |
| Community Development | | | | | | |
| 16 Economic Development Authority | \$3,039,808 | \$898,889 | \$3,665,092 | \$0 | \$0 | \$7,603,789 |
| 31 Land Development Services | 12,703,972 | 3,756,639 | 3,112,304 | (192,431) | 0 | 19,380,484 |
| 35 Department of Planning and Zoning | 10,432,654 | 3,084,997 | 1,081,952 | 0 | 0 | 14,599,603 |
| 36 Planning Commission | 558,761 | 165,229 | 209,863 | 0 | 0 | 933,853 |
| 38 Department of Housing and Community Development | 4,512,105 | 1,334,256 | 2,562,786 | 0 | 0 | 8,409,147 |
| 39 Office of Human Rights and Equity Programs | 1,818,328 | 537,690 | 124,859 | 0 | 0 | 2,480,877 |
| 40 Department of Transportation ¹ | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Community Development | \$33,065,628 | \$9,777,700 | \$10,756,856 | (\$192,431) | \$0 | \$53,407,753 |
| Non-Departmental | | | | | | |
| 87 Unclassified Administrative Expenses | 900,000 | \$0 | \$4,500,000 | \$0 | \$0 | \$5,400,000 |
| 89 Employee Benefits | \$0 | \$0 | \$2,540,497 | \$0 | \$0 | \$2,540,497 |
| Total Non-Departmental | \$900,000 | \$0 | \$7,040,497 | \$0 | \$0 | \$7,940,497 |
| GENERAL FUND DIRECT EXPENDITURES | \$708,852,961 | \$209,345,831 | \$361,601,887 | (\$50,553,104) | \$999,425 | \$1,230,247,000 |

¹ As part of the FY 2009 Advertisd Budget Plan, all funding for staff, programs, and operations of the Department of Transportation is moved to Fund 124, County and Regional Transportation Projects.

FY 2009 ADVERTISED SUMMARY OF GENERAL FUND OPERATING EXPENDITURES BY OBJECT CODE

| Object Code | Description | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---------------------------------|---|----------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| 301 | Across the Board Adjustments | \$9,194 | \$5,000 | \$54 | \$0 | (\$54) | (100.00%) |
| 302 | Professional Consultant/Contracts | 81,245,062 | 91,432,050 | 110,023,792 | 90,454,612 | (19,569,180) | (17.79%) |
| 304 | Commercial Office Supplies | 290,900 | 300,585 | 355,399 | 334,016 | (21,383) | (6.02%) |
| 306 | Central Store Charges | 2,936,146 | 2,600,775 | 2,792,326 | 2,613,865 | (178,461) | (6.39%) |
| 308 | Operating Supplies | 12,396,111 | 11,594,906 | 13,312,978 | 11,860,397 | (1,452,581) | (10.91%) |
| 309 | Operating Equipment | 7,363,696 | 4,603,258 | 7,024,762 | 3,413,537 | (3,611,225) | (51.41%) |
| 310 | Operating Expenses | 10,811,785 | 9,970,137 | 12,189,093 | 9,568,825 | (2,620,268) | (21.50%) |
| 312 | Wearing Apparel | 4,082,725 | 3,910,363 | 4,585,286 | 3,845,502 | (739,784) | (16.13%) |
| 314 | Postage | 5,438,521 | 6,121,336 | 6,620,810 | 5,983,282 | (637,528) | (9.63%) |
| 316 | Telecommunications | 12,812,682 | 14,052,047 | 16,080,547 | 14,033,409 | (2,047,138) | (12.73%) |
| 318 | Commercial Printing Services | 347,115 | 671,303 | 840,557 | 621,407 | (219,150) | (26.07%) |
| 320 | Rent of Equipment | 707,387 | 833,543 | 845,750 | 816,583 | (29,167) | (3.45%) |
| 322 | Rent of Real Estate | 13,825,871 | 14,145,227 | 16,521,165 | 15,232,142 | (1,289,023) | (7.80%) |
| 324 | Utilities | 16,460,725 | 19,501,557 | 20,157,223 | 19,957,451 | (199,772) | (0.99%) |
| 326 | Interjurisdictional Payments | 259,646 | 284,991 | 289,266 | 294,918 | 5,652 | 1.95% |
| 328 | Repairs and Maintenance | 7,506,814 | 6,773,123 | 8,033,503 | 7,472,485 | (561,018) | (6.98%) |
| 330 | Books and Related Material | 9,156,676 | 4,839,892 | 5,682,628 | 4,821,374 | (861,254) | (15.16%) |
| 331 | Computer Software & Operating Equipment | 3,453,325 | 2,973,612 | 4,276,506 | 2,838,522 | (1,437,984) | (33.63%) |
| 332 | Memberships & Subscriptions | 462,667 | 450,230 | 520,682 | 453,086 | (67,596) | (12.98%) |
| 336 | Automotive Supplies | 251,888 | 183,099 | 248,970 | 182,510 | (66,460) | (26.69%) |
| 338 | Building Materials and Supplies | 1,541,500 | 1,812,878 | 1,819,798 | 1,766,673 | (53,125) | (2.92%) |
| 340 | Auto Mileage Allowance | 1,154,942 | 1,336,610 | 1,336,499 | 1,355,638 | 19,139 | 1.43% |
| 342 | DVS Charges | 27,768,604 | 29,478,633 | 29,480,567 | 32,072,116 | 2,591,549 | 8.79% |
| 344 | Technology Application Services | 564,328 | 665,733 | 713,871 | 621,515 | (92,356) | (12.94%) |
| 346 | Cooperative Computer Center Charges | 23,087,433 | 23,590,394 | 23,619,843 | 23,561,288 | (58,555) | (0.25%) |
| 348 | Document Services | 2,750,797 | 2,278,001 | 2,513,320 | 2,213,576 | (299,744) | (11.93%) |
| 350 | Other Internal Charges | 3,066,499 | 1,906,015 | 4,868,161 | 1,946,921 | (2,921,240) | (60.01%) |
| 352 | Insurance and Surety Bonds | 437,360 | 584,923 | 583,271 | 611,979 | 28,708 | 4.92% |
| 356 | Welfare Expenses | 49,102,177 | 61,124,755 | 64,753,330 | 67,924,643 | 3,171,313 | 4.90% |
| 360 | Payments to Boards and Commissions | 362,655 | 420,560 | 432,763 | 417,540 | (15,223) | (3.52%) |
| 362 | Contributions to Boards, Authorities, and Commissions/Childcare Subsidies | 35,128,512 | 17,817,948 | 20,897,429 | 20,411,643 | (485,786) | (2.32%) |
| 366 | Tuition/Training | 347,979 | 360,000 | 364,795 | 360,000 | (4,795) | (1.31%) |
| 368 | Conferences/Travel | 5,245,129 | 4,782,006 | 5,371,643 | 5,089,036 | (282,607) | (5.26%) |
| 370 | Food | 3,078,980 | 2,554,009 | 4,362,669 | 4,494,723 | 132,054 | 3.03% |
| 372 | Manpower Client Payroll | 125 | 0 | 0 | 0 | 0 | - |
| 374 | Resale Items | 17,918 | 29,000 | 29,564 | 34,085 | 4,521 | 15.29% |
| 376 | Interest Payments Other than Debt Service | 0 | 0 | 0 | 0 | 0 | - |
| 378 | Contingencies | 3,433,071 | 1,010,746 | 4,398,736 | 1,026,960 | (3,371,776) | (76.65%) |
| 380 | Housing Costs/Rental Assistance | 2,837,629 | 2,885,117 | 3,245,243 | 2,895,628 | (349,615) | (10.77%) |
| TOTAL OPERATING EXPENSES | | \$349,744,574 | \$347,884,362 | \$399,192,799 | \$361,601,887 | (\$37,590,912) | (9.42%) |

FY 2009 Capital Equipment Funding Summary

GENERAL FUND EXPENDITURES - CAPITAL EQUIPMENT

| FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| \$3,529,905 | \$3,372,204 | \$5,591,389 | \$2,818,786 | \$3,531,415 | \$1,390,738 | \$3,723,049 | \$999,425 |

| PROGRAM AREA: | New Purchase | Replacement Purchase | Lease/ Purchase | New Facility Purchase | Total |
|--|------------------|-------------------------|--------------------|-----------------------------|------------------|
| <u>Legislative Executive Functions/Central Services</u> | | | | | |
| Department of Cable Communications and Consumer Protection | \$12,500 | \$0 | \$0 | \$0 | \$12,500 |
| <u>Public Safety</u> | | | | | |
| Police Department | 93,255 | 18,440 | 0 | 18,880 | 130,575 |
| Fire and Rescue Department | 0 | 150,100 | 0 | 0 | 150,100 |
| <u>Public Works</u> | | | | | |
| Stormwater Management | 0 | 406,250 | 0 | 0 | 406,250 |
| <u>Parks, Recreation and Libraries</u> | | | | | |
| Park Authority | 0 | 300,000 | 0 | 0 | 300,000 |
| Total General Fund | \$105,755 | \$874,790 | \$0 | \$18,880 | \$999,425 |

FY 2009 Capital Equipment Funding Summary

OTHER FUNDS APPROPRIATED - CAPITAL EQUIPMENT

| FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| \$27,307,638 | \$28,732,928 | \$23,883,444 | \$27,423,480 | \$57,910,146 | \$33,313,249 | \$67,029,177 | \$29,928,203 |

| FUND CATEGORY: | New Purchase | Replacement Purchase | Lease/ Purchase | New Facility Purchase | Total |
|---|------------------|-------------------------|--------------------|-----------------------------|---------------------|
| <u>Other Funds - Appropriated</u> | | | | | |
| 100 County Transit Systems | \$0 | \$5,500,000 | \$0 | \$0 | \$5,500,000 |
| 105 Cable Communications | 0 | 250,000 | 0 | 0 | 250,000 |
| 108 Leaf Collection | 21,000 | 84,000 | 0 | 0 | 105,000 |
| 109 Refuse Collection & Recycling Ops | 60,000 | 2,352,000 | 0 | 0 | 2,412,000 |
| 110 Refuse Disposal | 140,000 | 2,388,000 | 0 | 0 | 2,528,000 |
| 112 Energy Resource Recovery Facility | 0 | 400,000 | 0 | 0 | 400,000 |
| 113 McLean Community Center | 36,000 | 0 | 0 | 0 | 36,000 |
| 114 I-95 Refuse Disposal | 0 | 1,197,000 | 0 | 0 | 1,197,000 |
| 401 Sewer Operation and Maintenance | 0 | 487,918 | 0 | 0 | 487,918 |
| 503 Department of Vehicle Services | 45,697 | 13,138,306 | 0 | 0 | 13,184,003 |
| 504 Document Services | 0 | 0 | 2,378,282 | 0 | 2,378,282 |
| 505 Technology Infrastructure Services | 0 | 1,450,000 | 0 | 0 | 1,450,000 |
| Total Other Funds - Appropriated | \$302,697 | \$27,247,224 | \$2,378,282 | \$0 | \$29,928,203 |
| Combined Total - General Fund and Other Funds Appropriated | \$408,452 | \$28,122,014 | \$2,378,282 | \$18,880 | \$30,927,628 |

FY 2009 Capital Equipment Funding Summary

OTHER FUNDS NON-APPROPRIATED - CAPITAL EQUIPMENT

| FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Actual | FY 2007 Actual | FY 2008 Adopted Budget Plan | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| \$839,136 | \$705,608 | \$613,322 | \$607,879 | \$518,105 | \$270,655 | \$270,655 | \$673,882 |

| FUND CATEGORY: | New Purchase | Replacement Purchase | Lease/ Purchase | New Facility Purchase | Total |
|---|------------------|-------------------------|--------------------|-----------------------------|---------------------|
| <u>Other Funds - Non-Appropriated</u> | | | | | |
| 170 Park Revenue Fund | \$0 | \$651,833 | \$0 | \$0 | \$651,833 |
| 703 NOVARIS | 0 | 20,024 | 2,025 | 0 | 22,049 |
| Total Other Funds - Non-Appropriated | \$0 | \$671,857 | \$2,025 | \$0 | \$673,882 |
| Combined Total - Other Funds Appropriated and Other Funds Non-Appropriated | \$302,697 | \$27,919,081 | \$2,380,307 | \$0 | \$30,602,085 |
| TOTAL ALL FUNDS | \$408,452 | \$28,793,871 | \$2,380,307 | \$18,880 | \$31,601,510 |

FAIRFAX COUNTY

FY 2007 - FY 2009 County Funded Programs for School-Related Services

| | FY 2007 Actual | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|--|------------------------|-----------------------------------|--------------------------------------|
| General Fund Transfers | | | |
| General Fund Transfer to School Operating Fund | \$1,533,218,089 | \$1,586,600,722 | \$1,586,600,722 |
| General Fund Transfer to School Debt Service | 142,269,368 | 147,858,704 | 154,633,175 |
| Subtotal | \$1,675,487,457 | \$1,734,459,426 | \$1,741,233,897 |
| Police Department | | | |
| School Resource and School Education Officers (60/60.0 SYE) | \$6,719,291 | \$7,338,976 | \$7,518,736 |
| Security for activities such as proms and football games | 361,822 | 389,035 | 390,484 |
| School Crossing Guards (64/64.0 SYE) | 1,402,254 | 1,997,234 | 2,148,519 |
| Subtotal | \$8,483,367 | \$9,725,245 | \$10,057,739 |
| Fire Department | | | |
| Fire safety programs for pre-school through middle school aged students | \$151,144 | \$156,120 | \$159,766 |
| Subtotal | \$151,144 | \$156,120 | \$159,766 |
| Health Department | | | |
| School Health (256/185.23 SYE) | \$11,694,481 | \$12,424,510 | \$12,643,178 |
| Subtotal | \$11,694,481 | \$12,424,510 | \$12,643,178 |
| Community Services Board (CSB) - Mental Health Services | | | |
| Pre-Kindergarten programming (11/1.08 SYE) | \$82,353 | \$84,543 | \$86,834 |
| Elementary school programming (1/0.01 SYE) | 699 | 718 | 737 |
| Middle school programming (1/0.01 SYE) | 699 | 718 | 737 |
| High school and alternative school programming (14/0.25 SYE) | 19,232 | 19,744 | 20,279 |
| Subtotal | \$102,983 | \$105,723 | \$108,587 |
| Community Services Board (CSB) - Mental Retardation Services | | | |
| Elementary school programming (3/2.25 SYE) | \$321,359 | \$329,904 | \$338,844 |
| Middle school programming (24/0.17 SYE) | 16,033 | 16,459 | 16,906 |
| High school and alternative school programming (40/2.23 SYE) | 209,010 | 214,568 | 210,382 |
| Subtotal | \$546,402 | \$560,931 | \$566,132 |
| Community Services Board (CSB) - Alcohol and Drug Services | | | |
| Elementary school programming (4/2.75 SYE) | \$192,253 | \$197,365 | \$202,714 |
| Middle school programming (12/7.8 SYE) | 391,111 | 401,511 | 412,362 |
| High school and alternative school programming (29/27.25 SYE) | 1,893,161 | 1,943,497 | 1,996,167 |
| Subtotal | \$2,476,525 | \$2,542,373 | \$2,611,243 |
| Community Services Board (CSB) - Early Intervention Services | | | |
| Pre-Kindergarten programming (60/0.35 SYE) | \$26,139 | \$26,834 | \$27,562 |
| Subtotal | \$26,139 | \$26,834 | \$27,562 |

FAIRFAX COUNTY

FY 2007 - FY 2009 County Funded Programs for School-Related Services

| | FY 2007 Actual | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|---|------------------------|-----------------------------------|--------------------------------------|
| Department of Family Services | | | |
| Net Cost of the School-Age Child Care (SACC) Program (649/591.09 SYE) - includes general services and services for special needs clients partially offset by program revenues | \$6,484,056 | \$8,817,776 | \$7,820,375 |
| Net Cost of the Head Start Program-General Fund (Higher Horizons, Gum Springs (18/18.0 SYE), Schools' Contract) | 5,889,279 | 6,459,409 | 6,024,560 |
| Head Start Federal Grant Funding (Local Cash Match) ¹ | 659,685 | 1,394,994 | 836,786 |
| Comprehensive Services Act (special education programs not in FCPS) | 15,899,089 | 14,303,609 | 16,503,639 |
| County contribution to Schools for SACC space | 750,000 | 750,000 | 750,000 |
| Subtotal | \$29,682,109 | \$31,725,788 | \$31,935,360 |
| Department of Community and Recreation Services | | | |
| After School Programs at Fairfax County Middle Schools ² | \$2,733,640 | \$3,492,114 | \$3,492,114 |
| After School Partnership Program | 145,000 | 145,000 | 145,000 |
| Field improvements ³ | 105,100 | 415,114 | 200,000 |
| Therapeutic recreation | 39,832 | 41,650 | 41,172 |
| Subtotal | \$3,023,572 | \$4,093,878 | \$3,878,286 |
| Fairfax County Park Authority | | | |
| Maintenance of Fairfax County Public Schools' athletic fields | \$1,555,232 | \$1,929,992 | \$1,538,648 |
| Subtotal | \$1,555,232 | \$1,929,992 | \$1,538,648 |
| TOTAL: County Funding for School Related Services | \$1,733,229,411 | \$1,797,750,820 | \$1,804,760,398 |

¹ This includes Local Cash Match funding for Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs and Schools' Contracts.

² In FY 2007 Club 78 was eliminated and the After School Program was fully funded for 26 middle schools.

³ Only the cost of athletic field lighting is reflected here. All other FCPS-related field improvement funding is managed by, and shown under, the Fairfax County Park Authority.

FAIRFAX COUNTY
FY 2007 - FY 2009 Additional County Funded Programs
for General Youth Services

| | FY 2007 Actual | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|---|------------------------|-----------------------------------|--------------------------------------|
| Additional County Funded Youth Programs | | | |
| Family Services - Net cost of services for children (excluding SACC and Head Start) | \$20,081,002 | \$24,682,005 | \$24,548,320 |
| Juvenile and Domestic Relations District Court - Residential Services | 2,562,491 | 2,859,525 | 2,756,390 |
| Department of Community and Recreation Services - Therapeutic Recreation | 796,641 | 832,995 | 823,441 |
| Department of Community and Recreation Services - Teen Centers (excluding Club 78) | 2,028,631 | 2,021,202 | 2,092,288 |
| Department of Community and Recreation Services - Community Centers | 1,609,783 | 1,847,429 | 1,752,164 |
| Department of Community and Recreation Services - Net cost Extension/Community Education | 66,357 | 69,125 | 79,052 |
| Department of Community and Recreation Services - Youth Sports Subsidy | 195,000 | 195,000 | 195,000 |
| Department of Community and Recreation Services - Youth Sports Scholarship | 93,977 | 75,000 | 100,000 |
| Department of Community and Recreation Services - Youth Worker Program | 53,500 | 55,932 | 55,932 |
| Fairfax County Park Authority - Athletic Field Maintenance (non-schools fields) | 2,395,481 | 2,307,631 | 2,430,386 |
| Subtotal: Additional County Funded Programs for General Youth Services (Non-School) | \$29,882,863 | \$34,945,844 | \$34,832,973 |
| TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs) | \$1,763,112,274 | \$1,832,696,664 | \$1,839,593,371 |

FAIRFAX COUNTY
FY 2007 - FY 2009 Additional County-Administered Programs
for School-Related Services

Funding can be Federal, State, Local, or a Combination Thereof
 (Actual Direct County Funding is Minimal)

| | FY 2007 Actual | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|--|------------------------|-----------------------------------|--------------------------------------|
| Additional County-Administered Programs for School-Related Services | | | |
| Community Services Board - Alcohol and Drug Services - Middle school programming ¹ | \$0 | \$0 | \$0 |
| Community Services Board - Alcohol and Drug Services - High school and alternative school programming ¹ | 0 | 0 | 0 |
| Department of Family Services - Head Start Grant Funding ² | 4,439,617 | 5,086,119 | 4,606,838 |
| Department of Family Services - Early Head Start Grant Funding ² | 3,062,399 | 3,429,388 | 3,041,456 |
| Department of Family Services - Head Start State Block Grant Funding ^{2,3} | (3,317) | 72,370 | 0 |
| Subtotal: County-Administered Programs | \$7,498,699 | \$8,587,877 | \$7,648,294 |
| | | | |
| GRAND TOTAL | \$1,770,610,973 | \$1,841,284,541 | \$1,847,241,665 |

¹ The Community Services Board's Administered Programs for Alcohol and Drug Services programming at the Middle school, High school and Alternative school levels are no longer shown in the above chart as the associated costs are captured in the County Funded Programs for School-Related Services Chart.

² It should be noted that these expenditures/budgets are by fiscal year. The amounts contain multiple program years in each fiscal year and therefore do not correlate to annual awards for these grants. The negative entry reflects adjustments to postings between fiscal years.

³ Due to different eligibility requirements between Head Start and Head Start State Block Grant, beginning in FY 2009 the County will no longer be able to enroll children in the program.

Services for Seniors

In 1970, only 3.0 percent, or 13,764, Fairfax County residents were age 65 or older. By 2003, the size of this demographic group had grown to 8.4 percent of the County's population, or nearly 83,000 individuals. By 2020, it is projected that there will be 138,600 persons age 65 and older living in Fairfax County, representing 11.6 percent of the total population. Given this aging of the population, the County highlights services currently provided to seniors. It should be noted that the figures in the following table do not reflect the cost of all services provided to seniors, as only those services specifically designed for seniors, or those where participation by this population has been tracked or can be reasonably estimated, have been included. There are many general County services that are used extensively by the senior population, such as Emergency Medical Services and cultural tours, but limited data on actual utilization rates makes it difficult to quantify those costs.

The table below and on the following page details the cost of services provided specifically to seniors included in the FY 2009 Advertised Budget Plan. Following the table is a description of the program, as well as utilization data by age if available. In FY 2009, services to seniors totals \$72.4 million or 2.2 percent of General Fund Disbursements of \$3.3 billion. Excluding the General Fund Transfer to Fairfax County Public Schools and School Debt Service of \$1.7 billion, spending on services for seniors is approximately 4.6 percent of the remaining General Fund Disbursements.

County Funded Programs for Seniors¹

| | FY 2007 Actual | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|---|---------------------|-----------------------------------|--------------------------------------|
| Facilities Management Department | | | |
| Lease for the Lorton Senior Center at Gunston Plaza (Operated by the Department of Community and Recreation Services) | \$90,457 | \$95,536 | \$98,402 |
| Department of Transportation | | | |
| Seniors On the Go Taxi Cab Voucher Program | \$301,605 | \$503,074 | \$355,222 |
| Department of Community and Recreation Services | | | |
| Senior Center and Senior Plus Program | \$1,693,945 | \$3,551,372 | \$3,554,373 |
| Fairfax County Public Library | | | |
| Programs Primarily Used by Older Adults | \$266,563 | \$275,773 | \$285,301 |
| Department of Tax Administration | | | |
| Tax Relief for the Elderly and Disabled | \$27,541,529 | \$28,406,322 | \$28,576,263 |
| Department of Family Services | | | |
| Adult Protective Services | \$1,095,852 | \$1,277,472 | \$1,268,614 |
| Long-Term Care Services | 3,317,963 | 8,572,585 | 6,859,346 |
| Adult Services | 2,083,737 | 2,351,493 | 2,379,022 |
| Transportation Services | 2,966,913 | 3,054,158 | 3,093,567 |
| Subtotal Department of Family Services | \$9,464,465 | \$15,255,708 | \$13,600,549 |
| Health Department | | | |
| Adult Day Health Care Program ² | \$2,593,302 | \$4,470,354 | \$4,006,042 |
| Alzheimer's Family Day Care | 300,000 | 300,000 | inc. above |
| Respite Program | 31,026 | 25,365 | inc. above |
| Subtotal Health Department | \$2,924,328 | \$4,795,719 | \$4,006,042 |
| Fire and Rescue Department | | | |
| Senior Safety Programs | \$41,117 | \$42,740 | \$43,710 |
| Subtotal - General Fund | \$42,324,009 | \$52,926,244 | \$50,519,862 |

Services for Seniors

County Funded Programs for Seniors¹

| Name and Description of Service | FY 2007 Actual | FY 2008 Revised Budget Plan | FY 2009 Advertised Budget Plan |
|---|---------------------|-----------------------------------|--------------------------------------|
| Fund 103, Area Agency on Aging | | | |
| Community-Based Social Services | \$959,845 | \$1,863,550 | \$1,566,744 |
| Ombudsman | 464,525 | 540,747 | 449,630 |
| Fee for Service | 235,130 | 484,546 | 307,987 |
| Congregate Meals | 1,975,185 | 3,391,911 | 2,433,360 |
| Home-Delivered Meals | 1,473,655 | 1,927,347 | 1,586,274 |
| Care-Coordination | 858,470 | 915,722 | 771,415 |
| Caregiver Support | 211,424 | 565,854 | 391,858 |
| Subtotal Fund 103 | \$6,178,234 | \$9,689,677 | \$7,507,268 |
| Fund 106, Community Services Board | | | |
| Countywide Older Adults and Families Program | \$1,140,586 | \$1,163,864 | \$1,187,141 |
| Fund 119, Contributory Fund | | | |
| Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence | \$1,076,083 | \$1,396,691 | \$1,573,880 |
| Fund 141, Elderly Housing Programs | | | |
| Lewinsville Senior Residence, Little River Glen, and Lincolnia Center | \$3,225,736 | \$3,850,776 | \$3,479,391 |
| Fund 309, Metro Operations and Construction | | | |
| MetroAccess | \$5,803,100 | \$7,087,680 | \$7,796,448 |
| Fund 505, Technology Infrastructure Services | | | |
| Computer Labs | \$296,131 | \$293,542 | \$293,542 |
| Subtotal - General Fund Supported | \$17,719,870 | \$23,482,230 | \$21,837,670 |
| TOTAL SPENDING ON SENIOR PROGRAMS | \$60,043,879 | \$76,408,474 | \$72,357,532 |

¹ This analysis reflects only those services included in General Fund and General Fund Supported agencies, and does not include services supported by non-General Fund or non-appropriated funds, such as rent relief provided through Fund 941, Fairfax County Rental Program, or recreational activities provided by Fund 111, Reston Community Center. Likewise, this analysis does not include capital projects funded in prior years, such as senior centers or adult day health care facilities. Capital expenses vary significantly from year to year and one year's data cannot serve as a proxy for "average" capital expenditures in a particular service area.

² Includes \$1.0 million redirected to the Health Department as a result of balances remaining in three countywide senior initiatives projects identified as part of the *FY 2007 Carryover Review*. The redirected funding better aligns senior services to support the County's Long-Term Care Strategic Plan and continues to be used to increase affordable assisted living options for low-income seniors and adults with disabilities. In addition, \$0.4 million in FY 2007 balances available in the Health Department was included as unencumbered carryover for a total of \$1.4 million available to Senior Initiatives in FY 2008.

Services for Seniors

The following provides a brief description of the programs, as well as utilization data if available, included in the Services for Seniors table above. For additional information please refer to the specific agency narrative in Volume 1 and Volume 2.

Department of Transportation

Seniors on the Go Taxi Cab Voucher Program

The Seniors on the Go Taxi Cab Voucher Program allows seniors to purchase vouchers that partially subsidize the cost of taxi rides. Vouchers can be used by married couples over 65 with less than \$50,000 in combined income and by single persons over 65 with less than \$40,000 in income. The number of seniors served in FY 2007 is 3,933; it is anticipated that 4,326 and 4,759 seniors will be served in FY 2008 and FY 2009 respectively.

Department of Community and Recreation Services

Senior Center and Senior Plus Program

The Department of Community and Recreation Services offers services to individuals aged 55 years and older. Services are primarily offered through the 13 senior centers located throughout the County. The Senior Plus Program provides services for senior adults who require a higher level of assistance to participate in senior activities. More than 10,000 seniors are currently registered for services either at a senior center or in the Senior Plus Program.

Fairfax County Public Library

Programs Primarily Used by Older Adults

The Fairfax County Public Library offers several programs which, although not limited to the senior population, are heavily used by older adults (those 62 and older). Examples of programs include talking books; home delivery program; book collections maintained at senior residences, nursing homes, and adult day care centers; large print books; and Dimview, a self-help group for adults who are coping with loss of vision.

Department of Tax Administration

Tax Relief for the Elderly and Disabled

Tax relief is provided to adults 65 and older and disabled persons on a graduated scale depending upon the level of income and net assets, which must not exceed \$72,000 and \$340,000, respectively. In FY 2007, 8,112 people participated in the program.

Department of Family Services

Adult Protective Services

Adult Protective Services provides mandated investigation of abuse, neglect or exploitation of senior adults and adults with disabilities as well as case management services to provide protection for at-risk adults in the community and in public and private facilities. Persons over 60 and persons 18 and older with an incapacitating condition for whom there is a reason to suspect abuse, neglect, or exploitation are eligible for services. In FY 2007, 818 investigations were conducted.

Long-Term Care Services

Long-term care services provides case management and home-based care to adults 18 and older who have disabilities and persons over age 60 with the goal of maximizing independence and enabling persons served to remain in the community rather than moving to a more restrictive level of care. In FY 2007, 2,283 clients were served.

Adult Services

Adult services provides case management, including needs assessment, care plans, coordination/authorization of services, and follow-up for adults age 60 and older and adults age 18 and older with disabilities. Some services also have functional and financial eligibility requirements.

Services for Seniors

Transportation Services

FASTRAN provides transportation between seniors' residence and their local senior center and adult day health care facility as well as trips in support of basic living. A fee of \$0.50 is charged for each one-way trip. Seniors 60 and older who are attendees of a senior center or residents of senior housing are eligible for services. In FY 2007, 131,950 one-way trips were provided to 938 clients. In addition, there were 4,512 group trips provided in FY 2007.

Health Department

Adult Day Health Care Program

The Adult Day Health Care program provides therapeutic recreational activities, supervision and health care to meet the needs of adults, 18 years and older who have physical and/or cognitive disabilities. Services are provided on a sliding fee scale. The goal is to provide services to approximately 411 seniors, and that 90 percent of their family care givers will state that their loved one's participation in the program enables them to continue to live at home in the community.

Respite Program

The Respite program provides center-based temporary relief on Saturdays to caregivers and families of adults who require full-time supervision due to physical and/or cognitive disabilities. Eligible clients are individuals 18 and older who meet residency and functional requirements. The program currently provides services to 30 individuals.

Alzheimer Family Day Center

The Alzheimer Family Day Center provides specialized day care services for people with Alzheimer's type illnesses as well as respite, support and education for their care giving families. In FY 2009, approximately 11 caregivers of Fairfax County clients will be able to continue to work and remain self-sufficient in the community. Additionally, in FY 2009, approximately 200 Fairfax family caregivers shall be reached through community outreach, education, support and training.

Fire and Rescue Department

Senior Safety Programs

The Fire and Rescue Department offers various senior safety programs for individuals 55 and older, including Senior Basic Fire Safety, Emergency Preparedness for the Older Adult, Life Safety Education Seniors Program, Caregiver and Staff Training for those who care for older adults, "Battery for Life" which provides free smoke alarm batteries, and the "File of Life" Program which is an educational program that stresses the importance of maintaining current medication dosages and current physician information. The department plans to reach 14,000 seniors in FY 2009.

Fund 103, Area Agency on Aging

Community-Based Services

Community-Based Services provides services to adults age 60 and older to enable them to live as independently as possible in the community. This includes assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. In FY 2007, 6,578 seniors were served.

Ombudsman

The Ombudsman Program, serving the City of Alexandria and the counties of Arlington, Fairfax, Loudoun and Prince William, improves quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation and investigation. More than 60 trained volunteers are part of this program. The program also provides information about long-term care providers and educates the community about long-term care issues.

Services for Seniors

Fee for Service

Fee for Service provides home-based care to adults age 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those older adults who are frail, isolated, of a minority group, or in economic need. In FY 2007, 116 people were served with 7,239 hours of services.

Congregate Meals

Congregate Meals are provided in 29 congregate meal sites around the County including the County's senior and adult day health centers, several private senior centers and other sites serving older adults such as the Alzheimer's Family Day Center. Congregate Meals are also provided to residents of the five County senior housing complexes. In FY 2007, 269,924 congregate meals were served. More than 3,000 older adults participate in this program.

Home-Delivered Meals

Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. The program utilizes a large number of volunteers who deliver a hot lunch and bagged dinner. In FY 2007, 201,947 meals were provided to 823 older adults and 45 younger adults with disabilities. Meals are delivered through partnerships with 25 community volunteer organizations that drive 44 delivery routes.

Caregiver Support

Caregiver Support provides education and support services to caregivers of persons 60 and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation (which is also reflected in Community-Based Services), assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. In FY 2007, 71 clients received services through the Adult Day Health care respite scholarship, 15 through the bathing and respite program, 54 through the Discretionary Fund, and 48 clients received assisted transportation services, taking 977 one-way trips. A Kinship Care resource guide was produced and over two dozen seminars specifically for caregivers were offered in the community.

Fund 106, Community Services Board (CSB)

Countywide Older Adults and Families Program

CSB Mental Health Services provides mental health treatment services to adults over age 60 with mental illness. The program served 303 clients for a total of 2,585 service hours in FY 2007. This excludes some services with Senior Plus, Lincolnia, Rapid Response, and psychoeducation for which cases were not opened.

Fund 119, Contributory Fund,

Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence

This facility is owned by the counties of Fairfax, Fauquier, Loudoun and Prince William, and the City of Alexandria as tenants in common. During FY 2007, 129 Fairfax County citizens over the age of 55 were served in the facility (110 in the nursing facility and 19 in assisted living). For the nursing facility, an individual may have no more than \$2,000 in resources and may have a gross monthly income of no more than \$5,699 to be eligible for Medicaid on admission to this facility. For the assisted living facility, an individual may have no more than \$2,000 in resources and a gross monthly income of no more than \$1,333 (effective January 1, 2008).

Fund 141, Elderly Housing Programs

Lewinsville Senior Residence, Little River Glen, and Lincolnia Center

The Department of Housing and Community Development provides services related to the County's support of the operation of three locally-funded elderly housing developments, Lewinsville Senior Residence, Little River Glen, and Lincolnia Center, which are owned or leased by the Fairfax County Redevelopment and Housing Authority (FCRHA). The programs' 220 available beds in the three facilities support clients who are 62 and older and also meet income requirements.

Services for Seniors

Fund 309, Metro Operations and Construction

MetroAccess

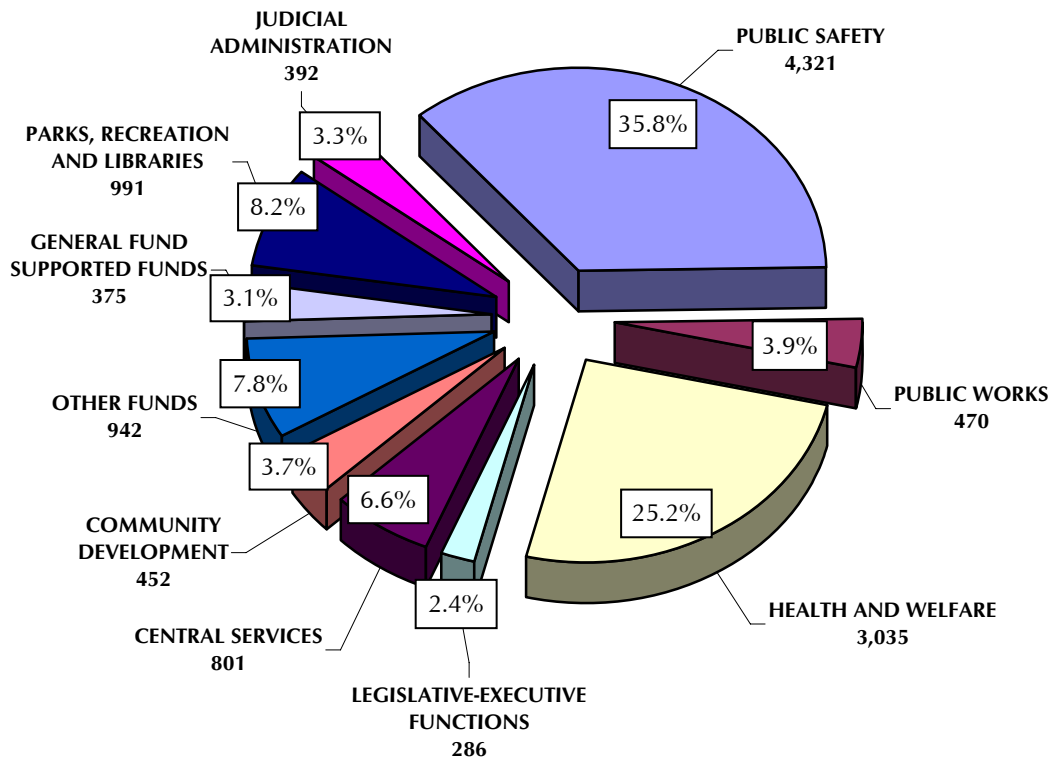
MetroAccess is a curb-to-curb public transit service provided to County residents who are ADA eligible and who are not able to use regular public transportation. An estimated 48 percent of ADA riders are over age 55. MetroAccess provided 144,209 trips for Fairfax County residents in FY 2007.

Fund 505, Technology Infrastructure Services

Computer Labs

The Department of Information Technology supports computer labs at libraries and recreation/senior centers that are used by citizens, many of whom are seniors.

FY 2009 REGULAR POSITIONS ALL FUNDS



TOTAL REGULAR POSITIONS = 12,065

General Fund Program Areas include: General Fund agencies and Fund 106, Fairfax-Falls Church Community Services Board, in Health and Welfare, and Fund 120, E-911, in Public Safety.

General Fund Supported Funds include: Fund 141, Elderly Housing Programs; Fund 501, County Insurance; Fund 503, Department of Vehicle Services; Fund 504, Document Services Division; and Fund 505, Technology Infrastructure Services.

Other Funds include: Fund 105, Cable Communications; Fund 109, Refuse Collection & Recycling Operations; Fund 110, Refuse Disposal; Fund 111, Reston Community Center; Fund 112, Energy Resource Recovery Facility; Fund 113, McLean Community Center; Fund 114, I-95 Refuse Disposal; Fund 116, Integrated Pest Management Program; Fund 124, County & Regional Transportation Projects; Fund 142, Community Development Block Grant; Fund 145, HOME Investment Partnership Grant; Fund 401, Sewer Operations and Maintenance; Fund 601, Fairfax County Employees' Retirement System; and Fund 603, OPEB Trust Fund.

Summary of Position Changes FY 1991 - FY 2009

Authorized Positions - All Funds

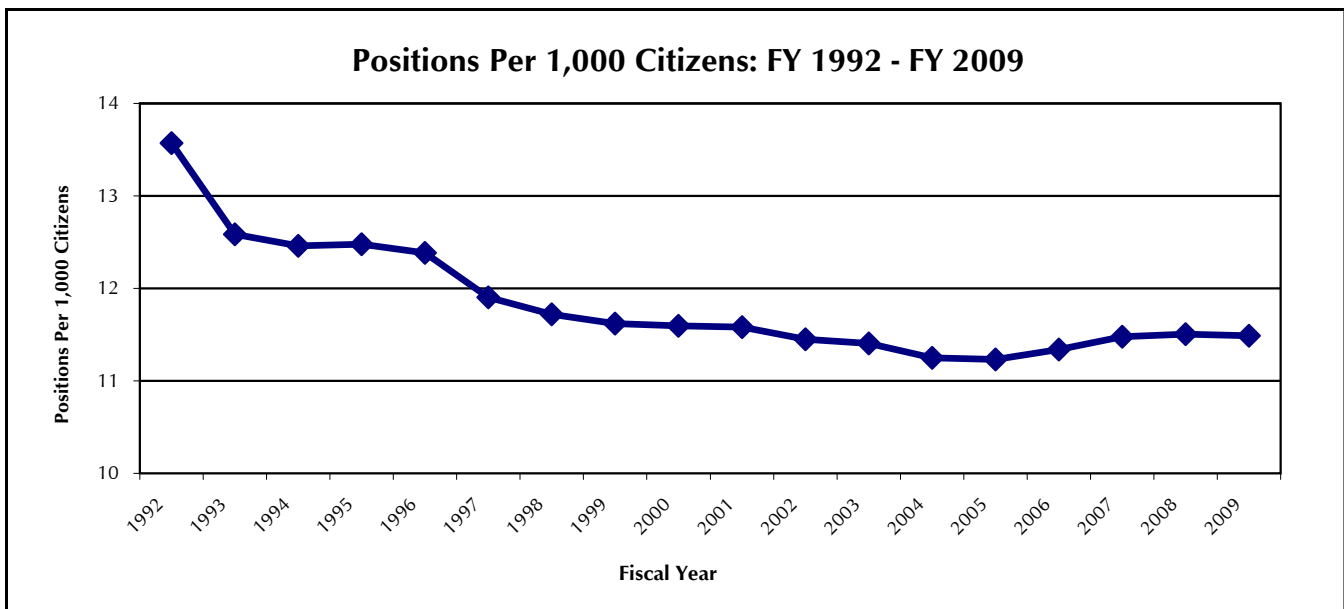
| | From | To | Abolished | New Facilities | Other Changes | Other Reviews | Total Change | Positions Per 1,000 Citizens ¹ |
|------------------------------------|---------------|---------------|----------------|----------------|---------------|---------------|--------------|---|
| FY 1991 to FY 1992 | 11,164 | 11,124 | (153) | 41 | 20 | 52 | (40) | 13.57 |
| FY 1992 to FY 1993 | 11,124 | 10,628 | (588) | 0 | 13 | 79 | (496) | 12.58 |
| FY 1993 to FY 1994 | 10,628 | 10,685 | (88) | 62 | 56 | 27 | 57 | 12.46 |
| FY 1994 to FY 1995 | 10,685 | 10,870 | (157) | 94 | 131 | 117 | 185 | 12.48 |
| FY 1995 to FY 1996 | 10,870 | 11,016 | (49) | 60 | 76 | 59 | 146 | 12.38 |
| FY 1996 to FY 1997 | 11,016 | 10,782 | (477) | 150 | (14) | 107 | (234) | 11.90 |
| FY 1997 to FY 1998 | 10,782 | 10,802 | (56) | 4 | 43 | 29 | 20 | 11.72 |
| FY 1998 to FY 1999 | 10,802 | 10,911 | (35) | 26 | 41 | 77 | 109 | 11.62 |
| FY 1999 to FY 2000 | 10,911 | 11,108 | (17) | 106 | 26 | 82 | 197 | 11.59 |
| FY 2000 to FY 2001 | 11,108 | 11,317 | 0 | 25 | 107 | 77 | 209 | 11.58 |
| FY 2001 to FY 2002 | 11,317 | 11,385 | (2) | 14 | 39 | 17 | 68 | 11.45 |
| FY 2002 to FY 2003 | 11,385 | 11,498 | (48) | 70 | 1 | 90 | 113 | 11.40 |
| FY 2003 to FY 2004 | 11,498 | 11,443 | (124) | 49 | 0 | 20 | (55) | 11.25 |
| FY 2004 to FY 2005 | 11,443 | 11,547 | (4) | 56 | 0 | 52 | 104 | 11.23 |
| FY 2005 to FY 2006 | 11,547 | 11,742 | (21) | 163 | 50 | 3 | 195 | 11.34 |
| FY 2006 to FY 2007 | 11,742 | 11,936 | 0 | 159 | 16 | 19 | 194 | 11.48 |
| FY 2007 to FY 2008 Revised | 11,936 | 12,024 | 0 | 70 | 0 | 18 | 88 | 11.51 |
| FY 2008 Rev. to FY 2009 Advertised | 12,024 | 12,065 | 0 | 0 | 41 | 0 | 41 | 11.49 |
| Total | 11,164 | 12,065 | (1,819) | 1,149 | 646 | 925 | 901 | |

In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 1,987 abolished positions. This results in a net increase of 733 positions through the FY 2009 Advertised Budget Plan. Despite the net addition of positions, Positions Per 1,000 Citizens have decreased dramatically during the period between FY 1992 and FY 2009, from 13.57 (including the 168 project positions) to 11.49, a 15.4 percent decrease. Consistent with the Board's commitment to Building Safe and Caring Communities, the Public Safety Program Area has seen the most significant increase in Positions Per 1,000 Citizens with most other Program Areas actually declining.

() Denotes Abolished Positions

¹ Population numbers used to compute Positions Per 1,000 Citizens are provided by the Department of Systems Management for Human Services.

During the period FY 1992 - FY 2009, the following chart depicts the trend in merit regular positions per 1,000 citizens:



Summary of Position Changes

FY 2009 Position Actions Total Change - 41 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|----------------------------------|---|-----------------------|
| REDUCTIONS/REORGANIZATIONS/REDESIGNS | | | 41 |
| | Board of Supervisors | Transfer to County Executive | (1) |
| | County Executive | CEX Reorganization - Transfers from Board of Supervisors, Management and Budget, Land Development, Systems Management, and Information Technology | 7 |
| | County Executive | Transfer to Human Rights | (7) |
| | Management and Budget | Transfer to County Executive | (1) |
| | Capital Facilities | Transfer to Transportation | (18) |
| | Land Development | Transfer to County Executive | (1) |
| | Human Rights and Equity Programs | Transfer from County Executive | 7 |
| | Transportation | Transportation Planning, Management, and Engineering Design | 41 |
| | Transportation | Transfer from Capital Facilities | 18 |
| | Family Services | Transfer from Community Services Board | 15 |
| | Systems Management | Transfer to County Executive | (2) |
| | Information Technology | Transfer to County Executive | (2) |
| | Community Services Board | Transfer to Family Services | (15) |

Summary of Position Changes

FY 2008 Position Actions Total Change - 88 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--|--|-----------------------|
| NEW FACILITIES/PUBLIC SAFETY | | | 70 |
| | Facilities Management | New facility maintenance | 2 |
| | Library | Positions for Oakton and Burke libraries | 34 |
| | Family Services | SACC - Key Center | 3 |
| | Information Technology | PSTOC Expansion | 5 |
| | Juvenile and Domestic Relations District Court | Courthouse Expansion | 2 |
| | Juvenile and Domestic Relations District Court | ERMS Programmer | 1 |
| | Police | PSTOC Expansion | 5 |
| | Police | Assistant Wildlife Biologist | 1 |
| | Police | Domestic Abuse | 8 |
| | Police | Police Psychologist | 1 |
| | Police | Animal Shelter | 1 |
| | Police | Criminal Justice Academy | 2 |
| | Police | Victim Advocacy Justice Center | 1 |
| | Fire and Rescue | PSTOC Expansion | 4 |
| OTHER CHANGES DURING FISCAL YEAR | | | 18 |
| | County Executive | Office of Revitalization | 8 |
| | County Executive | Transfers to Civil Service Commission | (1) |
| | Purchasing and Supply Management | Transfers from Facilities Management and Human Services Administration | 5 |
| | Human Resources | Succession Planning | 1 |
| | County Attorney | Code Enforcement Strike Team | 1 |
| | Management and Budget | Legacy Systems | 1 |
| | Facilities Management | Transfer to Purchasing and Supply Management | (1) |
| | Capital Facilities | Transfer from Wastewater Management | 2 |
| | Stormwater Management | MS4 Permit | 5 |
| | Stormwater Management | Transfer from Land Development | 1 |
| | Land Development | Code Enforcement Strike Team | 1 |
| | Land Development | Transfer to Stormwater Management | (1) |
| | Land Development | Transfer from Wastewater Management | 3 |
| | Planning and Zoning | Code Enforcement Strike Team | 4 |
| | Planning and Zoning | Transfer from Family Services | 1 |
| | Housing | Transfer to County Executive | (4) |

Summary of Position Changes

FY 2008 Position Actions Total Change - 88 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|----------------------------------|---------------|---|-----------------------|
| Transportation | | West Ox Bus Operations Center | 3 |
| Civil Service Commission | | Transfer from County Executive | 1 |
| Recreation | | Redistribution of Club 78 Positions | (3) |
| Library | | Redistribution of Positions | (8) |
| Department of Tax Administration | | Additional Real Estate Appraisers | 10 |
| Family Services | | Transfer to Planning and Zoning | (1) |
| Family Services | | Utilization Management | 1 |
| Department of Family Services | | SACC (Expansion of Full-Day Kindergarten) | (10) |
| Human Services Administration | | Transfer to Purchasing and Supply Management | (4) |
| Information Technology | | Legacy Systems | 1 |
| Health Department | | Code Enforcement Strike Team | 1 |
| Police | | Code Enforcement Strike Team and Animal Shelter | 2 |
| Sheriff | | Code Enforcement Strike Team | 1 |
| Fire and Rescue | | Code Enforcement Strike Team, FIDO, Alternative Placement | 3 |
| Wastewater Management | | Transfers to Capital Facilities and Land Development | (5) |

Summary of Position Changes

FY 2007 Position Actions Total Change - 194 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-------------------------------------|---|--|-----------------------|
| NEW FACILITIES/PUBLIC SAFETY | | | 159 |
| | Facilities Management/Public Affairs/Information Technology/Sheriff | Courthouse Expansion | 16 |
| | Facilities Management/Public Safety Communications | PSTOC Expansion | 7 |
| | Planning and Zoning | Combined Community Inspector Program | 5 |
| | Park Authority | CLEMYJONTRI Park/Turner Farm | 1 |
| | Family Services | SACC - Two New Rooms Each at Oak Hill, Cherry Run, and Eagle View Elementary | 18 |
| | Information Technology | Deputy Director/Wireless Analyst/Interoperability Manager/Security Analyst | 4 |
| | Health | Medically Fragile Homeless Care | 2 |
| | Health | Clinic Room Aides | 2 |
| | Health | Address Ratio of Students to Public Health Nurses | 2 |
| | Health | Medical Reserve Corps | 2 |
| | Health | Communicable Diseases, Epidemiology, and Bioterrorism | 2 |
| | Health | Chemical Hazards | 2 |
| | Health | Management Analyst III for Strategic Planning, Community Needs Assessment and Statistical Analysis | 1 |
| | Juvenile and Domestic Relations District Court | Intake/Probation Services | 2 |
| | Police | Patrol | 24 |
| | Police | Uniformed Police Officers at DPSC | 5 |
| | Police | Criminal Investigations/Crime Analyst | 6 |
| | Police | Property Room/Recruiting/ Information Technology | 5 |
| | Police | COPS in Schools | 6 |
| | Police | Animal Control Officers | 3 |
| | Sheriff | Court Security for New Judges | 4 |
| | Fire and Rescue | Safe Staffing Initiative | 32 |
| | Fire and Rescue | 7th Battalion | 8 |
| WORKLOAD | | | 16 |
| | DPWES/Capital Facilities | Developer Default; Stormwater Construction Support | 4 |
| | DPWES/Stormwater | Watershed Projects Implementation | 1 |
| | DPWES/Land Development Services | Urban Forestry | 2 |

Summary of Position Changes

FY 2007 Position Actions Total Change - 194 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|--|---------------|--|-----------------------|
| Housing | | GIS Specialist | 1 |
| Transportation | | Residential Traffic Administration Program (RTAP), Transit Operations, Metrobus Service Planning | 3 |
| Transportation | | Bicycle Coordinator | 1 |
| Transportation | | Transportation Demand Management | 1 |
| Transportation | | Transportation Planning, Analysis, and Modeling Capacity | 2 |
| McLean Community Center | | Club McLean | 1 |
| OTHER CHANGES DURING FISCAL YEAR | | | 19 |
| Cable Communications and Consumer Protection | | Transfer from Cable Communications | 1 |
| Human Resources | | Transfer to Information Technology | (1) |
| Human Resources | | Compensation | 1 |
| Purchasing and Supply Management | | Library Book Transfer | 1 |
| County Attorney | | Succession Planning | 1 |
| Information Technology | | Transfer from Human Resources | 1 |
| Information Technology | | Public Safety GIS | 1 |
| DPWES/Business Planning and Support | | Transfer to Land Development Services | (1) |
| DPWES/Capital Facilities | | Engineers in Construction Management and Building Design | 3 |
| DPWES/Land Development Services | | Developer Default | 4 |
| DPWES/Land Development Services | | Transfer from Business Planning and Support | 1 |
| Department of Planning and Zoning | | Planning Projects | 2 |
| Transportation | | Planning Projects | 1 |
| Transportation | | Succession Planning | 1 |
| Parks | | Position Placement | 1 |
| Department of Family Services | | VIEW | 4 |
| Juvenile and Domestic Relations District Court | | Supervision Visitation and Custody Exchange | 2 |
| Police | | Transfer from E-911 | 1 |
| Police | | Redistribution of Crossing Guard Positions | (14) |
| Emergency Management | | Special Needs Planner | 1 |
| Administration for Human Services | | Training | 1 |

Summary of Position Changes

FY 2007 Position Actions Total Change - 194 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---------------------------------------|---------------|--|-----------------------|
| Systems Management for Human Services | | Coordinated Services Planning | 1 |
| Health | | Medically Fragile | 1 |
| Health | | Assisted Living | 1 |
| CSB/Mental Health Services | | Hypothermia | 2 |
| CSB/Alcohol and Drug Services | | Leadership and Resiliency Program/Student Assistance Program | 5 |
| CSB/Alcohol and Drug Services | | Unsheltered Homeless | 1 |
| E-911 | | Transfer to Police | (1) |
| Cable Communications | | Transfer to Cable Communications and Consumer Protection | (1) |
| Elderly Housing | | Director of Senior Housing | 1 |
| Solid Waste | | Transfer from Wastewater | 2 |
| DPWES/Wastewater | | Identified for Realignment | (5) |

Summary of Position Changes

FY 2006 Position Actions Total Change - 195 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|-----------------------------------|--|-----------------------|
| NEW FACILITIES/PUBLIC SAFETY | | | 163 |
| | Transportation | Photo Red Light | (2) |
| | Community and Recreation Services | Southgate Community Center | 5 |
| | Community and Recreation Services | Club 78 | 4 |
| | Family Services | SACC | 39 |
| | Health | South County Secondary School | 4 |
| | Health | Little River Glen Adult Day Health Care Center | 9 |
| | Sheriff | Remaining half of new floor in ADC | 11 |
| | Police | Youth Gang Activity | 4 |
| | Police | Patrol | 8 |
| | Police | Administrative Support | 3 |
| | Police | Photo Red Light | (5) |
| | Fire and Rescue | New Crosspointe Station | 36 |
| | Fire and Rescue | Phase II of ALS Staffing | 23 |
| | Fire and Rescue | Phase II of EMS Infrastructure Staffing | 12 |
| | Public Safety Communications | PSCC Reorganization | 11 |
| | Risk Management | Automated External Defibrillators | 1 |
| REDUCTIONS/REORGANIZATIONS/REDESIGNS | | | (21) |
| | Police | Transfer of PSCC Positions to New Department of Public Safety Communications and Reduction of Crossing Guard Positions | (174) |
| | Public Safety Communications | Transfer from Police | 153 |
| WORKLOAD | | | 50 |
| | Facilities Management | Maintenance at County Facilities | 2 |
| | DPWES/Capital Facilities | Construction Project Coordination | 2 |
| | DPWES/Stormwater | Stormwater Management Program | 3 |
| | DPWES/Land Development Services | Increased Level of Development | 14 |
| | Planning and Zoning | Board of Zoning Appeals/Special Exceptions | 1 |
| | Planning and Zoning | Laurel Hill Adaptive Reuse | 1 |
| | Planning and Zoning | Dulles Rail | 1 |
| | Transportation | Workload | 5 |
| | Health | Public Health Nurses | 2 |

Summary of Position Changes

FY 2006 Position Actions Total Change - 195 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|--|--|--------------------|-----------------------|
| Juvenile and Domestic Relations District Court | Intensive Supervision Program | | 4 |
| General District Court | Court Services | | 1 |
| CSB/Mental Retardation Services | Special Education Graduates | | 1 |
| CSB/Mental Health and ADS | Jail Diversion | | 7 |
| Retirement | DROP | | 1 |
| Vehicle Services | Increased Maintenance Requirements | | 5 |
| OTHER CHANGES DURING FISCAL YEAR | | | 3 |
| Facilities Management | Space Planner, Engineers | | 3 |
| Human Resources | Assistant Director | | 1 |
| Purchasing and Supply Management | Transfer from Dept. of Tax Administration | | 1 |
| Public Affairs | Regional Planning Position | | 1 |
| DPWES/Capital Facilities | PSTOC Construction Manager, Transportation Design Branch, Planning Design Division | | 5 |
| DPWES/Capital Facilities | Transfer from Wastewater | | 1 |
| DPWES/Stormwater | Transfer from Land Development and Wastewater | | 2 |
| DPWES/Land Development Services | Transfer to Stormwater Management | | (1) |
| Planning and Zoning | Affordable Housing, DD ZAD | | 2 |
| Community and Recreation Services | After School Program Coordinator | | 1 |
| Community and Recreation Services | Club 78 Transfer from Family Services | | 3 |
| Community and Recreation Services | Transfer from Family Services | | 1 |
| Tax Administration | Transfer to Purchasing and Supply Management | | (1) |
| Family Services | Club 78 Transfer to Recreation | | (3) |
| Family Services | Transfer from Health Department and Administration for Human Services | | 2 |
| Family Services | In Support of Partnerships | | 1 |
| Family Services | Transfer to Community and Recreation Services | | (1) |
| Family Services | Fairfax Futures | | 1 |
| Administration for Human Services | Transfer to Family Services | | (1) |
| Health Department | Transfer to Family Services | | (1) |
| Health Department | Physician | | 1 |
| Health Department | Adult Day Health Care | | 2 |
| General District Court | Workload | | 1 |

Summary of Position Changes

FY 2006 Position Actions Total Change - 195 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-------------------------|---------------------------------|--|-----------------------|
| | Police Department | Redistribution of Crossing Guard Positions | (21) |
| | Emergency Management | Transfer from E-911 | 5 |
| | Emergency Management | Planning Compliance, Citizens Corps, Grants and Fiscal Administrator | 3 |
| | Public Safety Communications | Information Technology Position | 1 |
| | DPWES/Wastewater | Transfer to Stormwater and Capital Facilities | (2) |
| | Retirement | Investment Analyst | 1 |
| | E- 911 | Transfer to Emergency Management | (5) |
| | Cable Communications | Engineer IV | 1 |
| | Document Services | Print Shop | (1) |

Summary of Position Changes

FY 2005 Position Actions Total Change - 104 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|-------------------------------------|---|-----------------------|
| NEW FACILITIES/PUBLIC SAFETY | | | 56 |
| | Community and Recreation Services | Herndon Harbor House | 5 |
| | Community and Recreation Services | Teen Center Redesign - Phase II | 3 |
| | Family Services | New SACC rooms at Navy elementary due to renovations and Sunrise Valley as a result of room availability | 6 |
| | Police | PSCC positions | 16 |
| | Fire and Rescue | Final phase-in of staffing for new Fairfax Center station | 23 |
| | Fire and Rescue | support of Emergency Medical Services fees creation and administration | 3 |
| REDUCTIONS/REORGANIZATIONS/REDESIGNS | | | (4) |
| | DPWES/Business Planning and Support | Transfer to Land Development for financial, human resource and information technology reorganization | (29) |
| | DPWES/Land Development | Transfer from Business Planning and Support for financial, human resource and information technology reorganization | 29 |
| | Community and Recreation Services | Redesign of Senior Centers | (2) |
| | Park Authority | Transfer of position to non-appropriated Park Revenue Fund | (1) |
| | Information Technology | Management Analyst IV | (1) |
| | Police | Transfer to new Emergency Management agency | (5) |
| | Emergency Management | Transfer from Police of emergency management | 5 |
| | CSB/Mental Retardation | Transfer to Early Intervention as part of reorganization | (20) |
| | CSB/Early Intervention | Transfer from Mental Retardation as part of reorganization | 20 |

Summary of Position Changes

FY 2005 Position Actions Total Change - 104 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|---|--|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 52 |
| | County Executive/ Administration of County Policy | Federal legislative liaison | 1 |
| | County Executive/Office of Partnerships | Anti-gang coordination | 1 |
| | County Executive/Office of Partnerships | Medical Care for Children Partnership (MCCP) and the Adult Health Program (AHP) | 1 |
| | County Executive/ Equity Programs | Transfer from Human Rights to reflect redistribution of workload | 1 |
| | Cable Communications and Consumer Protection | Transfer to Libraries, Tax Administration and Information Technology based on reorganization | (9) |
| | DPWES/Facilities Management Division | Transfer to Emergency Management to support emergency operations activities | (1) |
| | DPWES/Facilities Management Division | Maintenance | 1 |
| | DPWES/Facilities Management Division | Identified for realignment | (1) |
| | Human Resources | Benefits customer service | 1 |
| | Human Resources | Organizational development and training | 2 |
| | Economic Development Authority | Economic development activities | 1 |
| | Management and Budget | Legislative analysis | 1 |
| | DPWES/Capital Facilities | Transfer from Wastewater based on agency redirection of resources | 4 |
| | DPWES/Stormwater | Identified for realignment | (1) |
| | DPWES/Stormwater | Transfer to Land Development Services based on agency redirection of resources | (1) |
| | DPWES/Land Development Services | Transfer from Stormwater based on agency redirection of resources | 1 |
| | Planning and Zoning | Laurel Hill | 1 |
| | Human Rights | Transfer to Equity Programs to reflect redistribution of workload | (1) |
| | Transportation | Dulles Rail | 1 |
| | Community and Recreation Services | Identified for realignment | (1) |
| | Library | Transfer from Cable Communications and Consumer Protection based on reorganization | 8 |
| | Library | Identified for realignment | (1) |

Summary of Position Changes

FY 2005 Position Actions Total Change - 104 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-------------------------|---------------------------------------|--|-----------------------|
| | Tax Administration | Transfer from Cable Communications and Consumer Protection based on reorganization | 1 |
| | Family Services | Transfer from Systems Management for realignment | 3 |
| | Family Services | Comprehensive Services Act utilization | 1 |
| | Systems Management for Human Services | Transfer to Family Services for realignment | (3) |
| | Systems Management for Human Services | Prevention | 1 |
| | Information Technology | Public Safety Architect | 1 |
| | Information Technology | Information systems security | 1 |
| | Information Technology | Transfer from Cable Communications and Consumer Protection based on reorganization | 2 |
| | Information Technology | Electronic records management | 1 |
| | Health | Pace | 1 |
| | Health | Air Quality | 1 |
| | Health | Bioterrorism | 1 |
| | Police | Criminal Intelligence Unit | 1 |
| | Police | Watch Officers | 2 |
| | Sheriff | Opening half floor in Adult Detention Center | 18 |
| | Fire and Rescue | ALS and EMS phase in | 32 |
| | Fire and Rescue | EMS fee Quality Assurance | 1 |
| | Fire and Rescue | Identified for realignment | (2) |
| | Emergency Management | Transfer from Facilities Management for emergency operations activities | 1 |
| | CSB/Mental Retardation | MR Graduate program | 1 |
| | CSB/Mental Retardation | Consumer Directed Services | 1 |
| | Document Services Division | Transfer to Libraries based on reorganization | (2) |
| | Technology Infrastructure Services | Identified for realignment | (2) |
| | Alcohol Safety Action Program | Non-appropriated positions | (14) |
| | Wastewater | Identified for realignment | (5) |

Summary of Position Changes

FY 2004 Position Actions Total Change - (55) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--------------------------------------|--|-----------------------|
| NEW FACILITIES/PUBLIC SAFETY | | | 49 |
| | DPWES/Facilities Management Division | South County Government Center and support for Courthouse expansion | 1 |
| | Community and Recreation Services | James Lee Community Center | 6 |
| | Family Services | New and expanded SACC sites | 19 |
| | Health | Public Health Nurse to support 4 new County schools | 1 |
| | Health | Clinic Room Aides to support 4 new County schools | 6 |
| | Police | Emergency medical dispatcher coordinator | 1 |
| | Fire and Rescue | Phase-in of staffing for new Crosspointe and Fairfax Center stations | 15 |
| REDUCTIONS/REORGANIZATIONS/REDESIGNS | | | (124) |
| | Office for Women | Reorganization, including transfer to Department of Family Services of 2 positions | (8) |
| | Finance | Reorganization | (3) |
| | Human Resources | Reorganization | (1) |
| | Purchasing and Supply Management | Eliminate Central Stores | (3) |
| | Purchasing and Supply Management | Eliminate Equipment Repair Program | (1) |
| | Purchasing and Supply Management | P-card and small order transaction processing | (1) |
| | Management and Budget | Special projects | (2) |
| | DPWES/Capital Facilities | GIS and financial administration | (2) |
| | DPWES/Stormwater Management | Flood plains | (1) |
| | DPWES/Stormwater Management | Sign shop | (2) |
| | DPWES/Land Development | Environmental and facilities review | (5) |
| | DPWES/Land Development | Residential building inspections | (2) |
| | DPWES/Land Development | Commercial building inspections | (2) |
| | DPWES/Land Development | Home improvement contractor licensing | (2) |

Summary of Position Changes

FY 2004 Position Actions Total Change - (55) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-----------------------------------|---------------|--|-----------------------|
| DPWES/Land Development | | Code enforcement | (1) |
| DPWES/Land Development | | Urban forestry | (1) |
| DPWES/Land Development | | Building plan review | (1) |
| DPWES/Land Development | | Preliminary site inspection | (1) |
| DPWES/Land Development | | Environmental and facilities inspection | (1) |
| DPWES/Land Development | | Contractor ID card | (1) |
| DPWES/Land Development | | Inspection requests and records | (1) |
| Planning and Zoning | | Environment and development review | (2) |
| Planning and Zoning | | Zoning enforcement | (2) |
| Planning and Zoning | | Rezoning/special exceptions | (1) |
| Planning and Zoning | | Ordinance administration | (1) |
| Human Rights | | Transfer Equal Employment Opportunity position to grant | (1) |
| Community and Recreation Services | | Pinn Community Center | (1) |
| Park Authority | | Natural resource planning | (1) |
| Park Authority | | Land management | (1) |
| Park Authority | | Resource stewardship | (1) |
| Park Authority | | Landscaping at Government Center | (3) |
| Park Authority | | Riverbend and Hidden Oaks parks | (4) |
| Tax Administration | | TARGET | (13) |
| Tax Administration | | Outsource parking ticket processing and collection | (3) |
| Family Services | | Child protective services | (2) |
| Family Services | | Child care resource | (2) |
| Family Services | | Transfer to Administration for Human Services for information technology support | (1) |
| Family Services | | Transfer from Office for Women | 2 |
| Family Services | | Children, Youth and Family technology support | (1) |
| Family Services | | SACC administrative support | (1) |
| Administration for Human Services | | Transfer from Family Services for information technology support | 1 |

Summary of Position Changes

FY 2004 Position Actions Total Change - (55) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-------------------------|--|---|-----------------------|
| | Administration for Human Services | Administrative | (2) |
| | Administration for Human Services | Transfer to Information Technology as part of Human Services Information Technology reorganization | (28) |
| | Systems for Human Services | Research, Analysis and Project Services | (1) |
| | Systems for Human Services | Region 5 | (1) |
| | Health | Transfer to Forest Integrated Pest Management for West Nile | (1) |
| | Information Technology | Transfer from Administration for Human Services as part of Human Services Information Technology reorganization | 28 |
| | Information Technology | Strategic planning | (1) |
| | Information Technology | Applications architect | (1) |
| | Information Technology | Infrastructure strategist | (1) |
| | Information Technology | Telecommunications coordination | (1) |
| | Information Technology | Group Decision Support Center | (1) |
| | Information Technology | E-government | (1) |
| | Information Technology | Information technology security | (1) |
| | Information Technology | Radio services inventory management | (1) |
| | Juvenile and Domestic Relations District Court | Juvenile Detention Center | (4) |
| | Police | Inspections | (1) |
| | Police | Victim services | (1) |
| | Police | Public information | (1) |
| | Police | Community policing | (1) |
| | Police | School crossing guards | (3) |
| | Police | Court liaison | (1) |
| | Sheriff | Community relations | (1) |
| | Sheriff | Mental Health and Alcohol and Drug services in the Adult Detention Center | (1) |
| | Sheriff | Privatize Food Services | (13) |
| | CSB/Mental Health | Prevention | (1) |
| | CSB/Alcohol and Drug | Homeless Shelter | (2) |
| | CSB/Alcohol and Drug | Entry and referral | (2) |
| | Forest Integrated Pest Management | Transfer from Health Department for West Nile | 1 |

Summary of Position Changes

FY 2004 Position Actions Total Change - (55) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|---|--|-----------------------|
| | Technology Infrastructure | Programmer | (1) |
| | Retirement Administration | DROP Program | 1 |
| OTHER CHANGES DURING FISCAL YEAR | | | 20 |
| | County Executive/Office of Partnerships | Transfer from Administration for Human Services to realign administrative support of Partnerships | 1 |
| | DPWES/Facilities Management Division | Transfer from Wastewater based on agency redirection of resources | 1 |
| | DPWES/Business Planning and Support | Transfer from Capital Facilities of Deputy Director | 1 |
| | DPWES/Business Planning and Support | Transfer to Land Development for administrative support | (1) |
| | DPWES/Capital Facilities | Transfer to Business Planning and Support of Deputy Director | (1) |
| | DPWES/Capital Facilities | Transfer to Stormwater based on agency redirection of resources | (1) |
| | DPWES/Stormwater | Transfer from Capital Facilities based on agency redirection of resources | 1 |
| | DPWES/Stormwater | Transfer from Wastewater based on agency redirection of resources | 6 |
| | DPWES/Land Development | Transfer from Business Planning and Support for administrative support | 1 |
| | DPWES/Land Development | Transfer from Wastewater based on agency redirection of resources | 1 |
| | Housing | Transfer to Administration for Human Services based on redirection of resources | (2) |
| | Community and Recreation Services | Athletic Field Scheduling | 1 |
| | Park Authority | Identified for realignment | (2) |
| | Park Authority | Restore hours at Riverbend and Hidden Oaks parks | 4 |
| | Tax Administration | Transfer from Police based on administrative requirements | 1 |
| | Administration for Human Services | Transfer to Office of Partnerships for administrative alignment | (1) |
| | Administration for Human Services | Transfer to Information Technology as part of Human Services Information Technology reorganization | (2) |
| | Administration for Human Services | Transfer from Housing based on redirection of resources | 2 |

Summary of Position Changes

FY 2004 Position Actions Total Change - (55) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-----------------------------------|---------------|---|-----------------------|
| Information Technology | | Transfer from Administration for Human Services as part of Human Services Information Technology reorganization | 2 |
| Health | | Long term care | 1 |
| Police | | COPS UHP | 16 |
| Police | | Transfer to Fire and Rescue of EMD position for PSCC support | (1) |
| Police | | Transfer to Tax Administration based on administrative requirements. | (1) |
| Sheriff | | Transfer from Fire for Alternative Placement Program | 1 |
| Fire and Rescue | | Transfer from Police of EMD position | 1 |
| Fire and Rescue | | Transfer to Sheriff for Alternative Placement Program | (1) |
| Refuse Disposal | | Transfer from Wastewater based on agency redirection of resources | 1 |
| Integrated Forest Pest Management | | Conversion of contract to direct service for West Nile treatment | 2 |
| Wastewater | | Identified for realignment | (11) |

Summary of Position Changes

FY 2003 Position Actions Total Change - 113 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-------------------------------------|-------------------------------------|--|-----------------------|
| NEW FACILITIES/PUBLIC SAFETY | | | 70 |
| | Family Services | New and expanded SACC sites | 22 |
| | Police | Sully Police Station | 25 |
| | Police | Transfer of Animal Shelter function | 19 |
| | Animal Shelter | Transfer of Animal Shelter function to Police | (19) |
| | Fire and Rescue | Full time Hazardous Materials Unit | 23 |
| WORKLOAD RELATED | | | 1 |
| | McLean CC | Performance Arts support position | 1 |
| ABOLISHMENTS | | | (48) |
| | Finance | E-Government Initiative | (1) |
| | Human Resources | Division head | (1) |
| | Purchasing | Processing purchasing transactions | (2) |
| | Management and Budget | Special Projects | (2) |
| | Tax Administration | Personal Property Division | (6) |
| | Information Technology | Strategic planning, Human Services IT support and PRISM support/modifications | (3) |
| | Circuit Court | Mediation program | (1) |
| | Sheriff | Vacant positions to be determined | (3) |
| | DPWES/Business Planning and Support | IT Support and Development | (2) |
| | DPWES/Capital Facilities | Special Projects and Citizen Response | (3) |
| | DPWES/Stormwater Management | Flooding and Snow emergency response | (2) |
| | Family Services | Deputy Director | (1) |
| | Administration for Human Services | Assistant Buyer and Computer Systems Analyst | (2) |
| | Community and Recreation Services | FASTRAN scheduling | (1) |
| | Fairfax County Park Authority | Computer program analysis, RECPAC support and to be determined | (3) |
| | DPWES/Land Development | Plan processing and review | (10) |
| | Planning and Zoning | Land use applications, public facility review, processing of building permits and special projects | (4) |
| | Community Services Board | Support position as result of Fairfax House closure | (1) |

Summary of Position Changes

FY 2003 Position Actions Total Change - 113 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|---|--|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 90 |
| | DPWES/Facilities Mgmt | Lorton/Laurel Hill Development | 1 |
| | Human Resources | Transfer to Public Affairs for Courier | (1) |
| | Public Affairs | Transfer from Human Resources for Courier | 1 |
| | Public Affairs | Transfer positions from Administration for Human Services for South County | 2 |
| | Park Authority | Lorton/Laurel Hill Development | 2 |
| | DPWES/Business Planning and Support | Transfer from Administration for Human Services for information technology support | 1 |
| | Tax Administration | Revenue enhancement | 4 |
| | Administration for Human Services | Transfer to Health for Long Term Care | (1) |
| | Administration for Human Services | Transfer to Systems for Human Services for Strengthening Neighborhoods and Building Communities Initiative | (1) |
| | Administration for Human Services | Transfer to Public Affairs for South County | (2) |
| | Administration for Human Services | Transfer to DPWES/Business Planning and Support for information technology support | (1) |
| | Systems for Human Services | Transfer from Admin for Human Services for Strengthening Neighborhoods and Building Communities Initiative | 1 |
| | Information Technology | HIPAA Compliance Officer | 1 |
| | Health | Transfer from Admin for Humans Services for Long Term Care | 1 |
| | Health | Transfer from Forest Integrated Pest Management Program for West Nile | 1 |
| | Police | COPS UHP | 52 |
| | Sheriff | Additional ADC positions to meet required staffing levels | 37 |
| | ASAP | Transfer to CSB | (1) |
| | CSB/Central Services | Transfer from ASAP | 1 |
| | CSB/Mental Health | Adult day support services (as part of State cut to be taken in FY 2003) | (1) |
| | CSB/Alcohol and Drug | Hope Center (as part of State cut to be taken in FY 2003) | (6) |
| | Refuse Collection | DPWES realignment of positions | (1) |
| | Refuse Disposal | DPWES realignment of positions | 2 |
| | Wastewater Treatment | DPWES realignment of positions | (1) |
| | Forest Integrated Pest Management Program | Transfer position to Health for West Nile | (1) |

Summary of Position Changes

FY 2003 Position Actions Total Change - 113 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|----------------------|----------------------------|-----------------------|
| POSITION POOL CHANGES | | | 0 |
| | Transportation | Traffic Calming | 1 |
| | Police | Emergency Coordinator | 1 |
| | Wastewater Treatment | Identified for realignment | (2) |

Summary of Position Changes

FY 2002 Position Actions Total Change - 68 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-------------------------|---------------------------------------|---|-----------------------|
| NEW FACILITIES | | | 14 |
| | Family Services | New and expanded SACC sites | 12 |
| | Community and Recreation Services | Expanded Groveton Senior Center | 2 |
| PUBLIC SAFETY | | | 17 |
| | Sheriff | Inmate Janitorial Supervision in ADC Expansion | 5 |
| | Sheriff | LIDs Clerk for State Reporting | 1 |
| | Fire and Rescue | Additional Tanker staffing | 9 |
| | Fire and Rescue | Staff requirements for an expanded South County apparatus shop | 2 |
| WORKLOAD RELATED | | | 20 |
| | County Executive | Elimination of 1 Assistant to the County Executive position | (1) |
| | Finance | Financial Management | 1 |
| | DPWES/Capital Facilities | Elimination of Streetlight and Bus Shelter project management position | (1) |
| | Housing and Community Development | Revitalization | 3 |
| | Community and Recreation Services | Senior Social Day Program | 2 |
| | Community and Recreation Services | Transfer of positions associated with Leisure Enterprises and the Employee Fitness Center to the Park Authority | (6) |
| | Park Authority | Transfer of positions associated with Leisure Enterprises and the Employee Fitness Center to from Community and Recreation Services | 6 |
| | Tax Administration | Real Estate Appraisers to improve ratio of parcels per appraiser | 3 |
| | Systems Management for Human Services | Coordination of Continuum of Care Process | 2 |
| | Information Technology | Security for Information Processing Systems | 2 |
| | Health | Community Health Care Network | 1 |
| | General District Court | Probation Counselor I | 1 |
| | Vehicle Services | Fleet Maintenance | 4 |
| | CSB/Mental Retardation | Support for new graduates of County Schools | 1 |
| | CSB/Mental Health | Case workers for JDC/LSC | 2 |

Summary of Position Changes

FY 2002 Position Actions Total Change - 68 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|---------------------------------------|---|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 17 |
| | Electoral Board and General Registrar | Conversion of Exempt Limited term Positions in response to National Voter Registration Act workload | 2 |
| | DPWES/Business Planning and Support | Transfer of position from Land Development for better alignment of duties | 1 |
| | DPWES/Stormwater Management | Transfer of position from Land Development for Stormwater design issues and creation of two new positions for Perennial Streams Mapping | 3 |
| | DPWES/Land Development | Transfer of position to Stormwater Management | (1) |
| | DPWES/Land Development | Transfer of position to Business Planning and Support | (1) |
| | Community and Recreation Services | Transfer of position to Health | (1) |
| | Administration for Human Services | Transfer of position from Juvenile and Domestic Relations for better alignment of duties | 1 |
| | Health | Transfer of position from Community and Recreation Services for the Senior+ Program | 1 |
| | Juvenile and Domestic Relations | Transfer of position to Administration for Human Services | (1) |
| | Police | School Resource Officers | 6 |
| | Police | Conversion of COPS More grant positions | 7 |
| POSITION POOL CHANGES | | | 0 |
| | Human Resources | Training staff | 2 |
| | Public Affairs | Citizen Hotline | 1 |
| | System Management for Human Services | Assistant for Human Services Deputy County Executive | 1 |
| | Police | Criminal Intelligence Unit crime analysts and Emergency Preparedness Coordinator | 3 |
| | Wastewater Treatment | Identified for realignment | (7) |

Summary of Position Changes

FY 2001 Position Actions Total Change - 209 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-------------------------|-----------------|--|-----------------------|
| NEW FACILITIES | | | 25 |
| | Family Services | New and expanded SACC sites | 12 |
| | Health | Herndon Harbor House Adult Day Care Facility | 9 |
| | Family Services | SACC Pilot in Middle Schools | 3 |
| | Family Services | Herndon Harbor House Adult Day Care Facility | 1 |
| PUBLIC SAFETY | | | 38 |
| | Fire and Rescue | Building Inspections | 9 |
| | Police | Public Safety Communication Assistants | 7 |
| | Police | Alarm Ordinance | 6 |
| | Police | Animal Control officers | 4 |
| | Police | Central Record clerical support | 3 |
| | Police | Victim Services Section | 2 |
| | Fire and Rescue | Fiscal Administrator and Accountant | 2 |
| | Police | Child Abuse Section | 1 |
| | Police | Information Technology support | 1 |
| | Animal Control | Education/Fundraising position | 1 |
| | Animal Control | Secretarial support | 1 |
| | Fire and Rescue | Women's Program officer | 1 |

Summary of Position Changes

FY 2001 Position Actions Total Change - 209 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|-----------------------------------|---------------------------------------|--|-----------------------|
| WORKLOAD RELATED POSITIONS | | | 69 |
| | CSB/Alcohol and Drug | Prevention Resiliency Program in County Schools | 8 |
| | Information Technology | County Internet, Enterprise Services Manager and Help Desk | 7 |
| | DPWES/Land Development | Site Inspectors | 7 |
| | Housing and Community Development | Financial Management support as recommended by external auditor | 5 |
| | Park Authority | Maintenance staff for Athletic Fields | 5 |
| | Health | Public Health Nurses for County Schools | 5 |
| | Juvenile and Domestic Relations | Probation Counselors and Secretary for Domestic Relations, East County Probation Office and Less Secure Facility | 5 |
| | Administration for Human Services | IT Positions for workload requirements | 5 |
| | Transportation | Accounting, Transit Operations, Proffers workload | 5 |
| | CSB/Mental Retardation | Individuals with Disabilities Education Act (IDEA) Service Provision | 3 |
| | Systems Management for Human Services | Faith in Action coordinator and support | 2 |
| | Health | Healthy Families | 2 |
| | CSB/Mental Retardation | Support for new graduates of County Schools | 1 |
| | Juvenile and Domestic Relations | IT Strategist and Coordinator | 1 |
| | Circuit Court | Land Records workload | 1 |
| | Internal Audit | Audit Finding for enhanced audit capacity | 1 |
| | Transportation | Senior Transportation Initiative | 1 |
| | McLean CC | Theater cashier | 1 |
| | Electoral Board | Secretary | 1 |
| | Human Rights | Human Rights Specialist | 1 |
| | Family Services | Healthy Families | 1 |
| | CSB/Alcohol and Drug | Wrap Around Substance Abuse Treatment | 1 |

Summary of Position Changes

FY 2001 Position Actions Total Change - 209 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--|--|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 77 |
| | County Executive | Transfer of Environmental Coordinator from DPWES/Business Planning and Support | 1 |
| | Telecommunications and Consumer Services | Transfer of position to Information Technology | (1) |
| | DPWES/Business Planning and Support | Transfer of positions to County Executive and Land Development | (10) |
| | DPWES/Land Development | Transfer of positions from Business Planning and Support | 9 |
| | Park Authority | Master Gardener | 1 |
| | Library | Transfer of positions to Information Technology | (12) |
| | Family Services | SACC positions for Spring Hill Recreation Center and Churchill Road Elementary SACC Expansions | 6 |
| | Family Services | Conversion of Gum Springs Contract Positions to Merit status | 18 |
| | Administration for Human Services | Transfer of positions to Information Technology and Juvenile and Domestic Relations | (6) |
| | Information Technology | Transfer of positions from Telecommunications and Consumer Services, Libraries and Human Services Administration | 18 |
| | Juvenile and Domestic Relations | Transfer of position from Human Services Administration | 1 |
| | Police | Conversion of Merit Grant position from COPS More Grant | 1 |
| | CSB/Mental Health | Residential Services | 1 |
| | Police | School Resource Officers | 14 |
| | Police | COPS UHP | 36 |

Summary of Position Changes

FY 2001 Position Actions Total Change - 209 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|-------------------------------------|---|-----------------------|
| POSITION POOL CHANGES | | | 0 |
| | County Executive | Language Coordinator, Auditor, Network Analyst | 3 |
| | Office for Women | Management Analyst IV | 1 |
| | Finance | Financial management | 2 |
| | Human Resources | Administrative Aide for training staff | 1 |
| | Public Affairs | Support Staff (Conversion of Limited Term) | 1 |
| | DPWES/Business Planning and Support | Information Technology Training Program | 1 |
| | DPWES/Capital Facilities | Streetlight and Bus Shelter project management | 1 |
| | DPWES/Land Development | Inspection services information system replacement project | 1 |
| | Planning and Zoning | Trail Planner | 1 |
| | Housing and Community Development | Information Technology Training Program | 1 |
| | Park Authority | Park Foundation Director | 1 |
| | Tax Administration | Identified for realignment | (6) |
| | Family Services | Senior Transportation Initiative | 1 |
| | Administration for Human Services | Identified for realignment - Specifically for Information Technology | (3) |
| | Information Technology | Information Technology positions to support Human Services Administration | 3 |
| | Circuit Court | Language Interpreter | 1 |
| | Police | Program and Procedures Coordinator | 1 |
| | Sheriff | Information Technology | 2 |
| | Refuse Collection | Identified for realignment | (2) |
| | ASAP | Identified for realignment | (1) |
| | Wastewater Treatment | Identified for realignment | (10) |

Summary of Position Changes

FY 2000 Position Actions Total Change - 197 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|--|------------------------|--|-----------------------|
| NEW FACILITIES / PUBLIC SAFETY | | | 106 |
| | Comm & Rec | Sully Senior Center | 2 |
| | Public Library | New Great Falls Community Library | 5 |
| | Family Services | New and Expanded SACC Centers | 25 |
| | Family Services | Expanded Franconia/Springfield Family Center | 1 |
| | Sheriff, CSB/MH | Expansion of Adult Detention Center | 10 |
| | Fire & Rescue | New North Point Station | 33 |
| | CSB/Mental Health | New Stevenson Road Adult Care Facility | 2 |
| | Police | Support for Central Records Section | 3 |
| | Police | School Resource Officers | 10 |
| | Police | Officers for "Mixing Bowl" | 12 |
| | Sheriff | Support for Live-Scan Fingerprinting and Mug Shot Systems, Emergency Clinic Services for Inmates | 3 |
| WORKLOAD / REDIRECTED POSITIONS | | | 9 |
| | Purchasing | Efficiencies | (1) |
| | Human Resources | Outreach Recruitment Program | 1 |
| | Family Svcs, Health | Healthy Families Fairfax | 3 |
| | Health | Public School Nurses | 5 |
| | Information Tech | Increased Workload in Network Services | 3 |
| | Circuit Court | Expansion of Differentiated Case Tracking System for Chancery Cases | 4 |
| | Police | Transfer of Animal Shelter Cost Center | (17) |
| | Animal Shelter | Create Animal Shelter Agency | 17 |
| | CSB/M Retardation | Support for New Special Education Graduates | 1 |
| | CSB/Alcohol & Drug | Substance Abuse Counselors for Schools | 3 |
| | CSB/Alcohol & Drug | Convert HIDTA Grant Position to Regular | 1 |
| | County Insurance | Claims/Rehabilitation Specialist | 1 |
| | Cable | Installation of Institutional Network | 4 |
| | Sewers and Solid Waste | Streamlining of Processes, Productivity Increases, and Automation | (16) |

Summary of Position Changes

FY 2000 Position Actions Total Change - 197 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--|---|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 82 |
| | Electoral Board | Voting Machine Supervisor | 1 |
| | Juvenile Court | Substance Abuse Screening | 4 |
| | General District Court | Clerical Specialist and relief workers | 5 |
| | CSB/Mental Health, Mental Retardation and Alcohol & Drug | Support for additional State funded activities, case managers, Schools ADS position, ADS Youth Initiative and MH/ADS Medical Services Unit | 42 |
| | Transportation | Photo Red Light Program | 3 |
| | Police | COPS Universal Hiring Grant additional Police Officers | 25 |
| | Family Services | Administrative Adjustment | (1) |
| | Human Resources | Administrative Adjustment | 1 |
| | Telecom | Massage Ordinance | 1 |
| | Police | School Resource Officer | 1 |

Summary of Position Changes

FY 2000 Position Actions Total Change - 197 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|------------------------------------|--|-----------------------|
| POSITION POOL CHANGES | | | 0 |
| | Program Partnerships | Program Support | 3 |
| | Equity Programs | Alternative Dispute Resolution program | 1 |
| | Purchasing and Supply Management | Procurement Card Program | 1 |
| | Utilities Planning and Design | Engineer Positions | 2 |
| | Planning & Zoning | Planners for the backlog of zoning application processing | 2 |
| | Family Services | Identified for realignment - Specifically for CSB | (1) |
| | Information Technology | Program Analysts for Tax Project and Database Administrator for Enterprise Systems | 6 |
| | Tax Administration | Identified for realignment - Specifically for DIT | (6) |
| | Health Department | Adjustment for Human Services Reorganization | 3 |
| | Circuit Court | Support for Automated Systems | 2 |
| | Fire and Rescue | Engineer Positions | 2 |
| | CSB | Child Specific Team Coordinator | 1 |
| | Refuse Collection | Identified for realignment | (8) |
| | Refuse Disposal | Identified for realignment | (4) |
| | I-95 Solid Waste | Identified for realignment | (1) |
| | Gypsy Moth | Identified for realignment | (1) |
| | Wastewater Treatment | Identified for realignment | (1) |
| | Systems Engineering | Identified for realignment | (2) |
| | Technology Infrastructure Services | Data Center Maintenance | 1 |

Summary of Position Changes

FY 1999 Position Actions Total Change - 109 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|-------------------|---|-----------------------|
| ABOLISHMENTS | | | (35) |
| | Sewers | Streamlining of Processes, Productivity Increases, and Automation | (28) |
| | Various | County Executive Reorganization | (7) |
| NEW FACILITIES | | | 26 |
| | Family Services | Shreveewood and Chesterbrook Child Care Centers | 6 |
| | Facilities Mgmt. | Support Adult and Juvenile Detention Centers | 3 |
| | Comm & Rec Svs | Bailey's Community Center Expansion | 1 |
| | Public Library | Kingstowne & Great Falls Community Libraries | 15 |
| | Health | West County Middle School Clinic Room Aide | 1 |
| WORKLOAD/PROGRAMMATIC | | | 41 |
| | County Executive | Assistants to the County Executive | 2 |
| | County Executive | Information Systems Auditor - Office of Internal Audit | 1 |
| | Health Department | Health Inspectors | 4 |
| | Health Department | Public Health Nurses and Support for Respite and Bathing Program | 4 |
| | Health Department | Environmental Health Specialists | 4 |
| | Juvenile Court | Intake and Probation Services Support | 6 |
| | Police | Warden, Naturalist IV and Support for Public Safety Communications Center | 4 |
| | Police | Gang Investigation Unit | 8 |
| | CSB/M Retardation | Support for New Graduates of County Schools | 1 |
| | Human Rights | Investigator | 1 |
| | Site Development | Urban Foresters II | 5 |
| | Family Services | Child Protective Services Supervisor for Hotline | 1 |

Summary of Position Changes

FY 1999 Position Actions Total Change - 109 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--------------------------------------|--|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 77 |
| | County Executive | Director for 6 new Computer Learning Centers | 1 |
| | CSB/Alcohol & Drug | Hope Day Treatment | 8 |
| | Building Code Svs | Design Review Workload | 11 |
| | Police | Parking Guards | 7 |
| | McLean Center | Efficiency | (1) |
| | CSB/Mental Health, Alcohol & Drug | Dual Diagnosis Facility | 15 |
| | Family Services | Child Medical Care Program | 5 |
| | Police | Universal Hiring Grant | 25 |
| | Police | Photo Red Light Program | 6 |

Summary of Position Changes

FY 1998 Position Actions Total Change - 20 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|--|--|-----------------------|
| ABOLISHMENTS | | | (56) |
| Major Actions | Solid Waste | Reduced Workload due to Closure of Landfill | (13) |
| | Sewers | Adjusted Workload - Upgrade of Lower Potomac Pollution Control Plant | (34) |
| | Cable | Reduced Workload due to New Technology | (1) |
| | FMD, Human Resources, DMB, Comm & Rec, CSB/Mental Health | KPMG Recommendations | (8) |
| NEW FACILITIES | | | 4 |
| | Family Services | SACC for Fox Mill, Franconia Elementary Schools | 4 |
| WORKLOAD/PROGRAMMATIC | | | 43 |
| Public Safety: | Sheriff | Mt. Vernon and Mason Lock-up Programs | 14 |
| | Fire | Auto Mechanics for Aging/Growing Vehicle Fleet | 2 |
| | Police | Motorcycle Officers and Increased Public Safety Center Staff | 13 |
| Other Major Actions: | Public Affairs | Internet Supervision | 1 |
| | Commonwealth Attorney | State-reimbursed Positions to Address Increased Domestic Relations Felony cases | 5 |
| | Design Review | Urban Foresters | 2 |
| | Juvenile Court | Additional Probation Counselors and Conversion of Grant Positions Supporting Detention Release Program | 6 |

Summary of Position Changes

FY 1998 Position Actions Total Change - 20 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--------------------|--|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 29 |
| | Various | Position Reductions to Achieve \$438,276 Savings | (18) |
| | Human Rights | Fair Housing Program | 1 |
| | CSB/Mental Health | State Funded Residential Services | 2 |
| | Ec. Dev. Authority | Planners for Increased Workload | 7 |
| | DEM | Engineers for Increased Workload | 4 |
| | Health | Discontinue Medical Exam Unit | (1) |
| | Police | Grant Funded COPS Program | 25 |
| | Information Tech | Transfer from Schools to Support Purchasing System | 3 |
| | CSB/M Retardation | Increased Case Management Services | 5 |
| | Juvenile Court | Increased Workload | 1 |

Summary of Position Changes

FY 1997 Position Actions Total Change - (234) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|---------------------|---|-----------------------|
| ABOLISHMENTS | | | (477) |
| | Tax Admin | Close Branch Offices | (26) |
| | Public Safety | Workload Redistribution | (58) |
| | FMD/Housing | Privatize Custodial Contracts | (55) |
| | Libraries | Close 4 Mini-branches | (10) |
| | Div. Of Solid Waste | Planned Closure of Landfill. Upgrade of Lower Potomac Pollution Control Plant | (22) |
| | Public Works | Capital Projects Schedule | (12) |
| | Various | Lines of Business Modifications/Eliminations, Consolidations, Org. Efficiencies | (294) |
| NEW FACILITIES | | | 150 |
| | Sheriff | Adult Detention Center Expansion | 68 |
| | Juvenile Court | Juvenile Detention Center Expansion | 61 |
| | OFC | 1 New and 7 Expanded SACC Centers | 20 |
| | Recreation | "The Pit" Teen Center in Reston | 1 |
| WORKLOAD/PROGRAMMATIC | | | (14) |
| | Housing | Transferred to Non-Appropriated Funds | (14) |

Summary of Position Changes

FY 1997 Position Actions Total Change - (234) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|-----------------------|---|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 107 |
| | CSB/Alcohol & Drug | New Generations and CSAT Grant to Regular | 19 |
| | OFC | Day Care Teachers for Virginia Initiative for Employment not Welfare (VIEW) | 9 |
| | Various | Downsize Medical Unit, Page Staff, Clearing Crews | (7) |
| | Reston Center | Senior Citizens Educational Center Staff | 2 |
| | Document Services | County/Schools Consolidation of Print Shop | 7 |
| | Transportation | Reinstate Planner Based on RPPD Workload | 1 |
| | Parks | Transfer Information Officer to Trust Fund. State Co-operative Position to Extension Services | 0 |
| | FMD | Custodians for Public Safety Secured Areas | 10 |
| | Com./Rec Svs | Restore Services to Community Centers | 3 |
| | Circuit Court | Service Realignment Associated with Consolidation with Judicial Operations | 2 |
| | Police | Crossing Guards, Impound/Wrecker Section, Universal Hiring Grant | 37 |
| | Fire | Rehabilitation Positions Converted from Exempt Limited Term | 14 |
| | Aging | Human Services Redesign Grant to Regular | 6 |
| | Commonwealth Attorney | State-reimbursed Positions for Increased Domestic Relations Felony Cases | 4 |

Summary of Position Changes

FY 1996 Position Actions Total Change - 146 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--------------------|---|-----------------------|
| ABOLISHMENTS | | | (49) |
| Major Actions | Public Works | Capital Project Schedules | (11) |
| | Parks | Adjusted Workload - Planning and Land Management, Facility Development | (18) |
| | Various | Agency Efficiency Efforts | (12) |
| | Refuse Disposal | Planned Closure of Landfill to Municipal Solid Waste | (8) |
| NEW FACILITIES | | | 60 |
| | Fire & Rescue | West Centreville Fire Station | 27 |
| | Juvenile Court | Expand Boys' Probation House from 12 to 22 Beds | 7 |
| | Various | 2 Schools - SACC Centers, Crossing Guards, Clinic Room Aides | 25 |
| | Recreation | Braddock Community Center | 1 |
| WORKLOAD/PROGRAMMATIC | | | 76 |
| Public Safety: | Police | Officers to Expand Community Policing - Grant Funding COPS AHEAD | 25 |
| | Sheriff | Workload due to Increased Inmate Population | 12 |
| Other Major Actions: | CSB | Stonegate Drug and Alcohol Treatment Program - Previously Grant Funded | 8 |
| | Circuit Court | State Mandated Fines and Costs Program | 5 |
| | OFC | 2 Additional SACC Centers | 4 |
| | Various | Workload Adjustments | 11 |
| | Health | 5 Public Health Nurses, North County Affordable Health Care | 11 |
| OTHER CHANGES DURING FISCAL YEAR | | | 59 |
| | Tax Admin, Sheriff | TARGET II Program Converted from Exempt Limited Term, Offset by Revenues | 36 |
| | Juvenile Court | Increased Workload | 8 |
| | Police | Crossing Guards for 2 New Schools, Polygraph Operator - Public Safety Academy | 3 |
| | Sheriff | Applicant Screening/Training for Public Safety Academy | 8 |
| | CSB | Psychiatrists | 3 |
| | Retirement | Replace Contracted Investment Consulting Services | 1 |

Summary of Position Changes

FY 1995 Position Actions Total Change - 185 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|---------------------|---|-----------------------|
| ABOLISHMENTS | | | (157) |
| | EMTA | Privatization of West Ox Garage | (70) |
| | Public Works | Capital Projects Schedule | (41) |
| | Various | Human Services Redesign - Admin. Functions | (27) |
| | Other | Agency Reorganizations and Adjusted Workload | (19) |
| NEW FACILITIES | | | 94 |
| | Fire & Rescue | Kingstowne Fire Station | 23 |
| | Libraries | Chantilly Regional and Herndon Community Libraries | 28 |
| | Health, Police | 2 Schools - Clinic Room Aides, School Crossing Guards | 7 |
| | OFC | 6 New SACC Centers | 32 |
| | Judicial Operations | 4 New Courtrooms | 2 |
| | Parks | Green Spring Gardens Park | 2 |
| WORKLOAD/PROGRAMMATIC | | | 131 |
| Public Safety: | Police | 56 Officers, 5 TARGET Positions | 61 |
| | Fire & Rescue | 33 Advanced Life Support Positions, 1 Volunteer Training Coordinator | 34 |
| | Sheriff | Community Diversion Program - Previously Grant | 18 |
| | Juvenile Court | Increased Workload in Probation Services | 5 |
| Other Actions: | CSB | Comply with Federally Mandated Waiver Program Standards | 7 |
| | Health | Chesapeake Bay Preservation Ordinance, Public Health Nurses for Schools | 5 |
| | Assessments | Support Litigation of Assessments Appeals | 5 |
| | Other | Workload adjustments | 19 |
| | Housing | Transfer SF 175, County Assisted Rental Housing Positions to Non-Appropriated Subfund | (23) |

Summary of Position Changes

FY 1995 Position Actions Total Change - 185 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|----------------|--|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 117 |
| | OFC | New SACC Center | 5 |
| | Juvenile Court | Outreach Detention Program | 4 |
| | Police | Communication Assistants for Public Safety Center, Emergency Services Section, Crime "Hot Spots" | 28 |
| | EMTA | West Ox Positions Restored | 53 |
| | CSB | Psychiatrists and Federal Substance Abuse Treatment Grant | 5 |
| | Various | Human Services Redesign Efforts | (10) |
| | Various | Workload Adjustments | 38 |
| | Sheriff | Redesign Community Diversion Program | (6) |

Summary of Position Changes

FY 1994 Position Actions Total Change - 57 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|--------------------------------|--|-----------------------|
| ABOLISHMENTS | | | (88) |
| | CSB | Mental Retardation Privatization, Mental Health Redesign | (27) |
| | County Executive | Graduate Management Intern Program | (13) |
| | Public Works | Capital Projects Schedule | (11) |
| | Refuse Collection | Roadside Litter and Newspaper Collection | (8) |
| | Sewers | Closing of Little Hunting Creek Plant | (7) |
| | Police | Privatization of Government Center Security | (5) |
| | EMTA | Reduced Requirement for School Buses | (11) |
| | Various | Agency Efficiencies | (6) |
| NEW FACILITIES | | | 62 |
| | CSB | Crossroads - 70 Bed Facility | 24 |
| | CSB | New Beginnings - 30 Bed Facility, Social Detoxification Program | 35 |
| | OFC | SACC Center for New School, Serves 30 Children | 2 |
| | Libraries | Sunday Hours, Centreville Regional Library | 1 |
| WORKLOAD/PROGRAMMATIC | | | 56 |
| | Fire & Rescue | EMS Relief Personnel | 15 |
| | DEM | Workload Requirements | 9 |
| | Circuit Court, Jud. Operations | Court Workload Requirements | 6 |
| | Various | Planning and Development Redesign (Corporate Land Development System) | 17 |
| | Auditor | Initiate Financial Program Auditor on behalf of the Board of Supervisors | 3 |
| | Sheriff, Jud. Ops. | Support 2 New Judges | 5 |
| | Reston | Teen Partnership Proposal | 1 |
| OTHER CHANGES DURING FISCAL YEAR | | | 27 |
| | Fire & Rescue | Hazardous Materials Bureau | 7 |
| | OFC | Expand SACC Center | 1 |
| | CSB/Alcohol & Drug | Adolescent Day Treatment | 3 |
| | County Attorney | Enhance Tax Assessment Litigation | 9 |
| | Comp Planning | Corporate Land Development System | 7 |

Summary of Position Changes

FY 1993 Position Actions Total Change - (496) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|------------------------------|---------------------|---|-----------------------|
| ABOLISHMENTS | | | (588) |
| | Various | Reduction in General Government Agencies | (84) |
| | Fire & Rescue | 48 Firefighters and other Positions due to the Elimination of Citizen CPR Program | (52) |
| | Police | 19 School Crossing Guards, Admin Support, Cadets, Planning & Research | (30) |
| | Consumer Affairs | Downsize Agency by 1/2 | (11) |
| | FMD | Custodial, Planning and Engineering Functions | (13) |
| | Public Works | Defer Projects | (39) |
| | OFC | SACC Support, Public Information Officers, Provider Training | (12) |
| | Parks | Transfer to Fund 940, Historic Preservation, Grounds Maintenance, Marketing | (60) |
| | Libraries | Systemwide Reductions | (50) |
| | DEM | Inspections, Enforcement, Technical Support, Urban Forestry | (53) |
| | OCP | Environmental, Commercial Revitalization, Heritage Resources, Publications | (40) |
| | Transportation | Administration, Planning | (13) |
| | EMTA | Defer Maintenance or Increase Downtime due to Abolishing Vacant Positions | (48) |
| | CSB/ Mental Health | Administrative Support | (15) |
| | Other | Reductions | (68) |
| NEW FACILITIES | None | | 0 |
| WORKLOAD/PROGRAMMATIC | | | 13 |
| | Health | Dementia and Respite Care - Previously Grant Funded | 8 |
| | Judicial Operations | New Judge and Differentiated Case Tracking | 4 |
| | CSB/ M Retardation | Services for New Special Education Graduates | 1 |

Summary of Position Changes

FY 1993 Position Actions Total Change - (496) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|---------------|---|-----------------------|
| OTHER CHANGES DURING FISCAL YEAR | | | 79 |
| | DEM | Workload and Chesapeake Bay Ordinance | 15 |
| | Libraries | Re-Open 6 Mini-libraries | 9 |
| | Various | TARGET II | 24 |
| | CSB, DCA | Convert Grant Positions to Regular | 14 |
| | OFC | New SACC Center, Expand Resource Center | 7 |
| | Police | Enhanced Revenue Collection | 6 |
| | Health | Abolish State Co-operative Positions | (12) |
| | Various | Workload Adjustments | 16 |

Summary of Position Changes

FY 1992 Position Actions Total Change - (40) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u> | <u>Explanation</u> | <u># of Positions</u> |
|---|----------------------|---|-----------------------|
| ABOLISHMENTS | | | (153) |
| Major Actions | DEM | Agency Downsizing due to Existing Workload | (151) |
| | CSB | Reductions in Administrative Support Staff | (2) |
| NEW FACILITIES | | | 41 |
| | Various | New Government Center (Communications, FMD, CCC, Police) | 39 |
| | Health | 2 New Schools - Clinic Room Aides | 2 |
| WORKLOAD/PROGRAMMATIC | | | 20 |
| | Various | TARGET Program, Offset by Revenues | 15 |
| | County Attorney | To represent Schools, Billed to Schools | 1 |
| | Reston & McLean | Community Center Staff, No General Fund Impact | 4 |
| OTHER CHANGES DURING FISCAL YEAR | | | 52 |
| | DHD | State Funded Benefits Program, Child Protective Services, Medicaid Processing | 32 |
| | Board of Supervisors | New Sully District | 3 |
| | Sheriff | Double-bunking of Pre-Release Center | 10 |
| | General Dist. Court | Pre-Trial Release Program | 3 |
| | CSB/Alcohol & Drug | Federal War on Drugs | 4 |

FY 2009 Position Changes Detail

A total of 41/41.0 SYE additional regular merit positions are included in the FY 2009 Advertised Budget Plan, and are summarized in the table and text below. All position changes for FY 2009 are in Fund 124, County and Regional Transportation Projects, and are directly attributable to new transportation funding available to support a major expansion in transportation-related programs and services. There are no other new positions recommended as part of the FY 2009 Advertised Budget Plan. The details of the 41/41.0 SYE additional regular merit positions are included below:

SPECIAL REVENUE FUNDS

Fund 124, County and Regional Transportation Projects

| Agency | New Facilities/ Public Safety | Workload |
|---|----------------------------------|-------------|
| Fund 124, County and Regional Transportation Projects | 0/0.0 SYE | 41/41.0 SYE |

Funding of \$2,471,124 is included in Fund 124, County and Regional Transportation Projects, for the addition of 41/41.0 SYE positions and related operating costs for the phase-in of new positions in support of transportation planning, management, and engineering design. Position funding for 28 positions is included in the FY 2009 budget, and funding will be phased in for the remaining positions over the following one or two fiscal years as capital project initiatives and activities are gradually implemented, the County's bus transit system is expanded, and expanded regional collaboration and coordination is required on a number of multi-model transportation projects funded from various County, local and state funding sources. New positions are necessary to support the most significant expansion in County transportation funding in history, resulting from the state's passage of new transportation funding legislation in April 2007. In addition, a total of 93/93.0 SYE existing County positions, including 75/75.0 SYE positions in the Department of Transportation and 18/18.0 SYE positions in the Office of Capital Facilities will now be supported by the new transportation funding for a total of 134/134.0 SYE positions in Fund 124, County and Regional Transportation Projects. The workforce expansion will also support projects associated with the fall 2007 Transportation Bond referendum of \$110 million approved by the voters on November 6, 2007. The 41/41.0 SYE new positions include:

- ◆ 25/25.0 SYE engineers and planners to support key roadway, bus stop, and pedestrian improvements. The positions will provide coordination of a General Engineering Design and Construction (GEC) contract; oversee project design, change orders, and bid package preparation; perform in-house engineering design work as well as engineering inspections; plan and implement funding strategies involving multiple funding sources; report on project funding and status to the region and state; respond to increased workload associated with increased proffer activity and with new state legislation embodied in Chapter 527, requiring traffic studies for all zoning and comprehensive plan change requests.
- ◆ 4/4.0 SYE transit planners for the expansion of the FAIRFAX CONNECTOR. These positions will position the agency to manage a gradual expansion of approximately 40 percent in the CONNECTOR fleet and service levels over the next several years resulting from new transportation funding. The positions will provide planning and management support for an increased number of CONNECTOR facilities, including the new West Ox Bus Operations Center and the growth in park and ride lots; will implement and manage an expanded CONNECTOR safety and training program; will provide operations oversight for a significant expansion in routes and revenue hours; and will provide expanded capacity to manage and monitor fleet buses, fleet equipment, defect and manufacturer warranties, in order to protect the County's investment in capital assets and to ensure user safety.

FY 2009 Position Changes Detail

- ◆ 6/6.0 SYE specialists, including a Communications Specialist for CONNECTOR marketing and outreach in order to achieve ridership and revenue targets; 2 Management Analysts responsible for monitoring CONNECTOR contract compliance and associated non-compliance penalties, and for overseeing CONNECTOR revenue collections now managed by the County in order to establish appropriate internal control of County revenue; a Network Analyst providing field support for complex technology-driven revenue and fuel systems for the CONNECTOR; and 2 Right-of-Way Agents supporting the major increase in capital projects.
- ◆ 6/6.0 SYE administrative staff positions to support complex procurement, accounting, and GEC program work, as well as to address significant increases in human resources workload associated with both new staffing and staff redirected from the Department of Public Works and Environmental Services (DPWES). Procurement and accounting requirements relate directly to the additional \$95.2 million annually in transportation projects, and the need for procurement of contracts for engineering studies, design or construction not performed in house, and to all related payments. Expanded accounting capability will also support a multiple-funding-source billing structure and ensure that compliance reports are filed with NVTA and/or other funding agencies. GEC program support will support the alignment of workload between in-house staff and hired contractors. Human Resources and other general administrative requirements result from a 79 percent increase in staffing levels associated with the consolidation, and the need to provide payroll reconciliation, and office support.

The \$2,471,124 in funding includes \$1,762,748 in Personnel Services, \$200,000 in Operating Expenses, and \$508,376 for Fringe Benefits.

FY 2009 ADVERTISED POSITION SUMMARY

(GENERAL FUND)

| # | Agency Title | FY 2007 | | FY 2008 | | | | | | | | FY 2009 | | Increase/ (Decrease) Positions | Increase/ (Decrease) SYE |
|---|--|---------------------|-----------------|----------------------|-----------------|------------------------|------------------|------------------------------|------------------------|----------------------|-----------------|-------------------------|-------------------|--------------------------------------|--------------------------------|
| | | Actual Positions | Actual SYE | Adopted Positions | Adopted SYE | Carryover Positions | Carryover SYE | Out of Cycle Positions | Out of Cycle SYE | Revised Positions | Revised SYE | Advertised Positions | Advertised SYE | | |
| Legislative-Executive Functions / Central Services | | | | | | | | | | | | | | | |
| 01 | Board of Supervisors | 78 | 77.50 | 78 | 77.50 | 0 | 0.00 | 0 | 0.00 | 78 | 77.50 | 77 | 76.50 | (1) | (1.00) |
| 02 | Office of the County Executive | 54 | 54.00 | 54 | 54.00 | 9 | 9.00 | (2) | (2.00) | 61 | 61.00 | 61 | 61.00 | 0 | 0.00 |
| 04 | Department of Cable Communications and Consumer Protection | 21 | 21.00 | 21 | 21.00 | 0 | 0.00 | 0 | 0.00 | 21 | 21.00 | 21 | 21.00 | 0 | 0.00 |
| 06 | Department of Finance | 69 | 69.00 | 69 | 69.00 | 0 | 0.00 | 0 | 0.00 | 69 | 69.00 | 69 | 69.00 | 0 | 0.00 |
| 11 | Department of Human Resources | 72 | 72.00 | 72 | 72.00 | 0 | 0.00 | 1 | 1.00 | 73 | 73.00 | 73 | 73.00 | 0 | 0.00 |
| 12 | Department of Purchasing and Supply Management | 54 | 54.00 | 54 | 54.00 | 0 | 0.00 | 5 | 5.00 | 59 | 59.00 | 59 | 59.00 | 0 | 0.00 |
| 13 | Office of Public Affairs | 18 | 18.00 | 18 | 18.00 | 0 | 0.00 | 0 | 0.00 | 18 | 18.00 | 18 | 18.00 | 0 | 0.00 |
| 15 | Office of Elections | 24 | 24.00 | 24 | 24.00 | 0 | 0.00 | 0 | 0.00 | 24 | 24.00 | 24 | 24.00 | 0 | 0.00 |
| 17 | Office of the County Attorney | 65 | 65.00 | 65 | 65.00 | 1 | 1.00 | 0 | 0.00 | 66 | 66.00 | 66 | 66.00 | 0 | 0.00 |
| 20 | Department of Management and Budget | 38 | 38.00 | 38 | 38.00 | 0 | 0.00 | 1 | 1.00 | 39 | 39.00 | 38 | 38.00 | (1) | (1.00) |
| 37 | Office of the Financial and Program Auditor | 2 | 2.00 | 2 | 2.00 | 0 | 0.00 | 0 | 0.00 | 2 | 2.00 | 2 | 2.00 | 0 | 0.00 |
| 41 | Civil Service Commission | 2 | 2.00 | 2 | 2.00 | 0 | 0.00 | 1 | 1.00 | 3 | 3.00 | 3 | 3.00 | 0 | 0.00 |
| 57 | Department of Tax Administration | 310 | 310.00 | 310 | 310.00 | 10 | 10.00 | 0 | 0.00 | 320 | 320.00 | 320 | 320.00 | 0 | 0.00 |
| 70 | Department of Information Technology | 252 | 252.00 | 257 | 257.00 | 0 | 0.00 | 1 | 1.00 | 258 | 258.00 | 256 | 256.00 | (2) | (2.00) |
| Total Legislative-Executive Functions / Central Services | | 1,059 | 1,058.50 | 1,064 | 1,063.50 | 20 | 20.00 | 7 | 7.00 | 1,091 | 1,090.50 | 1,087 | 1,086.50 | (4) | (4.00) |
| Judicial Administration | | | | | | | | | | | | | | | |
| 80 | Circuit Court and Records | 161 | 161.00 | 161 | 161.00 | 0 | 0.00 | 0 | 0.00 | 161 | 161.00 | 161 | 161.00 | 0 | 0.00 |
| 82 | Office of the Commonwealth's Attorney | 37 | 36.50 | 37 | 36.50 | 0 | 0.00 | 0 | 0.00 | 37 | 36.50 | 37 | 36.50 | 0 | 0.00 |
| 85 | General District Court | 22 | 22.00 | 22 | 22.00 | 0 | 0.00 | 0 | 0.00 | 22 | 22.00 | 22 | 22.00 | 0 | 0.00 |
| 91 | Office of the Sheriff | 165 | 164.50 | 165 | 164.50 | 0 | 0.00 | 6 | 6.00 | 172 | 171.50 | 172 | 171.50 | 0 | 0.00 |
| Total Judicial Administration | | 385 | 384.00 | 385 | 384.00 | 0 | 0.00 | 6 | 6.00 | 392 | 391.00 | 392 | 391.00 | 0 | 0.00 |
| Public Safety | | | | | | | | | | | | | | | |
| 04 | Department of Cable Communications and Consumer Protection | 15 | 15.00 | 15 | 15.00 | 0 | 0.00 | 0 | 0.00 | 15 | 15.00 | 15 | 15.00 | 0 | 0.00 |
| 31 | Land Development Services | 150 | 150.00 | 150 | 150.00 | 1 | 1.00 | (1) | (1.00) | 150 | 150.00 | 149 | 149.00 | (1) | (1.00) |
| 81 | Juvenile and Domestic Relations District Court | 309 | 307.50 | 312 | 310.50 | 0 | 0.00 | 0 | 0.00 | 312 | 310.50 | 312 | 310.50 | 0 | 0.00 |
| 90 | Police Department | 1,731 | 1,731.00 | 1,750 | 1,750.00 | 1 | 1.00 | 1 | 1.00 | 1,752 | 1,752.00 | 1,752 | 1,752.00 | 0 | 0.00 |
| 91 | Office of the Sheriff | 437 | 436.50 | 437 | 436.50 | 0 | 0.00 | (6) | (6.00) | 431 | 430.50 | 431 | 430.50 | 0 | 0.00 |
| 92 | Fire and Rescue Department | 1,480 | 1,480.00 | 1,484 | 1,484.00 | 1 | 1.00 | 2 | 2.00 | 1,487 | 1,487.00 | 1,487 | 1,487.00 | 0 | 0.00 |
| 93 | Office of Emergency Management | 15 | 15.00 | 15 | 15.00 | 0 | 0.00 | 0 | 0.00 | 15 | 15.00 | 15 | 15.00 | 0 | 0.00 |
| Total Public Safety | | 4,137 | 4,135.00 | 4,163 | 4,161.00 | 3 | 3.00 | (4) | (4.00) | 4,162 | 4,160.00 | 4,161 | 4,159.00 | (1) | (1.00) |
| Public Works | | | | | | | | | | | | | | | |
| 08 | Facilities Management Department | 201 | 201.00 | 203 | 203.00 | 0 | 0.00 | (1) | (1.00) | 202 | 202.00 | 202 | 202.00 | 0 | 0.00 |
| 25 | Business Planning and Support | 5 | 5.00 | 5 | 5.00 | 0 | 0.00 | 0 | 0.00 | 5 | 5.00 | 5 | 5.00 | 0 | 0.00 |
| 26 | Office of Capital Facilities | 141 | 141.00 | 141 | 141.00 | 0 | 0.00 | 2 | 2.00 | 143 | 143.00 | 125 | 125.00 | (18) | (18.00) |
| 29 | Stormwater Management | 132 | 132.00 | 132 | 132.00 | 5 | 5.00 | 1 | 1.00 | 138 | 138.00 | 138 | 138.00 | 0 | 0.00 |
| Total Public Works | | 479 | 479.00 | 481 | 481.00 | 5 | 5.00 | 2 | 2.00 | 488 | 488.00 | 470 | 470.00 | (18) | (18.00) |

FY 2009 ADVERTISED POSITION SUMMARY (GENERAL FUND)

| # | Agency Title | FY 2007 | | FY 2008 | | | | | | | | FY 2009 | | Increase/ (Decrease) Positions | Increase/ (Decrease) SYE |
|--|---|---------------------|-----------------|----------------------|-----------------|------------------------|------------------|------------------------------|------------------------|----------------------|-----------------|-------------------------|-------------------|--------------------------------------|--------------------------------|
| | | Actual Positions | Actual SYE | Adopted Positions | Adopted SYE | Carryover Positions | Carryover SYE | Out of Cycle Positions | Out of Cycle SYE | Revised Positions | Revised SYE | Advertised Positions | Advertised SYE | | |
| Health and Welfare | | | | | | | | | | | | | | | |
| 67 | Department of Family Services | 1,312 | 1,250.52 | 1,315 | 1,253.52 | (10) | (8.10) | 0 | 0.69 | 1,305 | 1,246.11 | 1,320 | 1,260.11 | 15 | 14.00 |
| 68 | Department of Administration for Human Services | 163 | 163.00 | 163 | 163.00 | 0 | 0.00 | (4) | (4.00) | 159 | 159.00 | 159 | 159.00 | 0 | 0.00 |
| 69 | Department of Systems Management for Human Services | 80 | 80.00 | 80 | 80.00 | 0 | 0.00 | 0 | 0.00 | 80 | 80.00 | 78 | 78.00 | (2) | (2.00) |
| 71 | Health Department | 597 | 525.73 | 597 | 525.73 | 1 | 1.00 | 0 | 0.50 | 598 | 527.23 | 598 | 527.23 | 0 | 0.00 |
| | Total Health and Welfare | 2,152 | 2,019.25 | 2,155 | 2,022.25 | (9) | (7.10) | (4) | (2.81) | 2,142 | 2,012.34 | 2,155 | 2,024.34 | 13 | 12.00 |
| Parks, Recreation and Libraries | | | | | | | | | | | | | | | |
| 50 | Department of Community and Recreation Services | 119 | 118.25 | 119 | 118.25 | 0 | 0.00 | (2) | (1.25) | 116 | 116.00 | 116 | 116.00 | 0 | 0.00 |
| 51 | Fairfax County Park Authority | 384 | 381.50 | 384 | 381.50 | 0 | 0.00 | 0 | 0.00 | 384 | 381.50 | 384 | 381.50 | 0 | 0.00 |
| 52 | Fairfax County Public Library | 465 | 425.50 | 499 | 452.50 | 0 | 0.00 | (5) | 10.00 | 491 | 459.50 | 491 | 459.50 | 0 | 0.00 |
| | Total Parks, Recreation and Libraries | 968 | 925.25 | 1,002 | 952.25 | 0 | 0.00 | (7) | 8.75 | 991 | 957.00 | 991 | 957.00 | 0 | 0.00 |
| Community Development | | | | | | | | | | | | | | | |
| 16 | Economic Development Authority | 34 | 34.00 | 34 | 34.00 | 0 | 0.00 | 0 | 0.00 | 34 | 34.00 | 34 | 34.00 | 0 | 0.00 |
| 31 | Land Development Services | 180 | 180.00 | 180 | 180.00 | 0 | 0.00 | 3 | 3.00 | 183 | 183.00 | 183 | 183.00 | 0 | 0.00 |
| 35 | Department of Planning and Zoning | 145 | 145.00 | 145 | 145.00 | 4 | 4.00 | 1 | 1.00 | 150 | 150.00 | 150 | 150.00 | 0 | 0.00 |
| 36 | Planning Commission | 8 | 8.00 | 8 | 8.00 | 0 | 0.00 | 0 | 0.00 | 8 | 8.00 | 8 | 8.00 | 0 | 0.00 |
| 38 | Department of Housing and Community Development | 57 | 57.00 | 57 | 57.00 | (5) | (5.00) | 1 | 1.00 | 53 | 53.00 | 53 | 53.00 | 0 | 0.00 |
| 39 | Office of Human Rights | 17 | 17.00 | 17 | 17.00 | 0 | 0.00 | 0 | 0.00 | 17 | 17.00 | 24 | 24.00 | 7 | 7.00 |
| 40 | Department of Transportation ¹ | 72 | 72.00 | 72 | 72.00 | 3 | 3.00 | 0 | 0.00 | 75 | 75.00 | 0 | 0.00 | (75) | (75.00) |
| | Total Community Development | 513 | 513.00 | 513 | 513.00 | 2 | 2.00 | 5 | 5.00 | 520 | 520.00 | 452 | 452.00 | (68) | (68.00) |
| | Total General Fund Positions | 9,693 | 9,514.00 | 9,763 | 9,577.00 | 21 | 22.90 | 5 | 21.94 | 9,786 | 9,618.84 | 9,708 | 9,539.84 | (78) | (79.00) |

¹ As part of the FY 2009 Advertised Budget Plan, all funding for staff, programs, and operations of the Department of Transportation is moved to Fund 124, County and Regional Transportation Projects.

FY 2009 ADVERTISED POSITION SUMMARY

(GENERAL FUND SUPPORTED AND OTHER FUNDS)

| Fund | FY 2007 | | FY 2008 | | | | | | | | FY 2009 | | Increase/ (Decrease) Positions | Increase/ (Decrease) SYE |
|---|---------------------|------------------|----------------------|------------------|------------------------|------------------|------------------------------|------------------------|----------------------|------------------|-------------------------|------------------|--------------------------------------|--------------------------------|
| | Actual Positions | Actual SYE | Adopted Positions | Adopted SYE | Carryover Positions | Carryover SYE | Out of Cycle Positions | Out of Cycle SYE | Revised Positions | Revised SYE | Advertised Positions | Advertised SYE | | |
| General Fund Supported | | | | | | | | | | | | | | |
| 106 Fairfax-Falls Church Community Services Board | | | | | | | | | | | | | | |
| Administration | 13 | 13.00 | 13 | 13.00 | 0 | 0.00 | 3 | 3.00 | 16 | 16.00 | 16 | 16.00 | 0 | 0.00 |
| Mental Health Services | 444 | 442.00 | 444 | 442.00 | 0 | 0.00 | (2) | (2.00) | 442 | 440.00 | 427 | 426.00 | (15) | (14.00) |
| Mental Retardation Services | 100 | 99.50 | 100 | 99.50 | 0 | 0.00 | 0 | 0.00 | 100 | 99.50 | 100 | 99.50 | 0 | 0.00 |
| Alcohol and Drug Services | 318 | 315.50 | 318 | 315.50 | 0 | 0.00 | (1) | (1.00) | 317 | 314.50 | 317 | 314.50 | 0 | 0.00 |
| Early Intervention Services | 20 | 20.00 | 20 | 20.00 | 0 | 0.00 | 0 | 0.00 | 20 | 20.00 | 20 | 20.00 | 0 | 0.00 |
| <i>Total Community Services Board</i> | <i>895</i> | <i>890.00</i> | <i>895</i> | <i>890.00</i> | <i>0</i> | <i>0.00</i> | <i>0</i> | <i>0.00</i> | <i>895</i> | <i>890.00</i> | <i>880</i> | <i>876.00</i> | <i>(15)</i> | <i>(14.00)</i> |
| 120 E-911 Fund | 160 | 160.00 | 160 | 160.00 | 0 | 0.00 | 0 | 0.00 | 160 | 160.00 | 160 | 160.00 | 0 | 0.00 |
| 141 Elderly Housing Programs | 16 | 16.00 | 16 | 16.00 | 0 | 0.00 | 0 | 0.00 | 16 | 16.00 | 16 | 16.00 | 0 | 0.00 |
| 500 Retiree Health Benefits Fund | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0.00 | 1 | 1.00 | 0 | 0.00 | (1) | (1.00) |
| 501 County Insurance Fund | 14 | 14.00 | 14 | 14.00 | 0 | 0.00 | 0 | 0.00 | 14 | 14.00 | 14 | 14.00 | 0 | 0.00 |
| 503 Department of Vehicle Services | 261 | 261.00 | 261 | 261.00 | 0 | 0.00 | 0 | 0.00 | 261 | 261.00 | 261 | 261.00 | 0 | 0.00 |
| 504 Document Services Division | 17 | 17.00 | 17 | 17.00 | 0 | 0.00 | 0 | 0.00 | 17 | 17.00 | 17 | 17.00 | 0 | 0.00 |
| 505 Technology Infrastructure Services | 67 | 67.00 | 67 | 67.00 | 0 | 0.00 | 0 | 0.00 | 67 | 67.00 | 67 | 67.00 | 0 | 0.00 |
| Total General Fund Supported | 1,431 | 1,426.00 | 1,431 | 1,426.00 | 0 | 0.00 | 0 | 0.00 | 1,431 | 1,426.00 | 1,415 | 1,411.00 | (16) | (15.00) |
| Other Funds | | | | | | | | | | | | | | |
| 105 Cable Communications | 39 | 39.00 | 39 | 39.00 | 0 | 0.00 | 0 | 0.00 | 39 | 39.00 | 39 | 39.00 | 0 | 0.00 |
| 109 Refuse Collection and Recycling Operations | 138 | 138.00 | 138 | 138.00 | 0 | 0.00 | 0 | 0.00 | 138 | 138.00 | 138 | 138.00 | 0 | 0.00 |
| 110 Refuse Disposal | 138 | 138.00 | 138 | 138.00 | 0 | 0.00 | 0 | 0.00 | 138 | 138.00 | 138 | 138.00 | 0 | 0.00 |
| 111 Reston Community Center | 38 | 38.00 | 38 | 38.00 | 0 | 0.00 | 0 | 0.00 | 38 | 38.00 | 38 | 38.00 | 0 | 0.00 |
| 112 Energy Resource Recovery (ERR) Facility | 9 | 9.00 | 9 | 9.00 | 0 | 0.00 | 0 | 0.00 | 9 | 9.00 | 9 | 9.00 | 0 | 0.00 |
| 113 McLean Community Center | 31 | 27.45 | 31 | 27.45 | 0 | 0.00 | 0 | 0.00 | 31 | 27.45 | 31 | 27.45 | 0 | 0.00 |
| 114 I-95 Refuse Disposal | 38 | 38.00 | 38 | 38.00 | 0 | 0.00 | 0 | 0.00 | 38 | 38.00 | 38 | 38.00 | 0 | 0.00 |
| 116 Integrated Pest Management Program | 10 | 10.00 | 10 | 10.00 | 0 | 0.00 | 0 | 0.00 | 10 | 10.00 | 10 | 10.00 | 0 | 0.00 |
| 124 County & Regional Transportation Projects | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 134 | 134.00 | 134 | 134.00 |
| 142 Community Development Block Grant | 21 | 21.00 | 21 | 21.00 | 0 | 0.00 | 0 | 0.00 | 21 | 21.00 | 21 | 21.00 | 0 | 0.00 |
| 145 HOME Investment Partnerships Grant | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0.00 | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 |
| 401 Sewer Operation and Maintenance | 326 | 325.50 | 326 | 325.50 | 0 | 0.00 | (5) | (5.00) | 321 | 320.50 | 321 | 320.50 | 0 | 0.00 |
| 601 Fairfax County Employees' Retirement Trust Fund | 23 | 23.00 | 23 | 23.00 | 0 | 0.00 | 0 | 0.00 | 23 | 23.00 | 23 | 23.00 | 0 | 0.00 |
| 603 OPEB Trust Fund | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 1.00 | 1 | 1.00 |
| Total Other Funds | 812 | 807.95 | 812 | 807.95 | 0 | 0.00 | (5) | (5.00) | 807 | 802.95 | 942 | 937.95 | 135 | 135.00 |
| Total All Funds | 11,936 | 11,747.95 | 12,006 | 11,810.95 | 21 | 22.90 | 0 | 16.94 | 12,024 | 11,847.79 | 12,065 | 11,888.79 | 41 | 41.00 |

FY 2009 ADVERTISED POSITION SUMMARY (GENERAL FUND STATE POSITIONS)

| Agency Title | FY 2007 | | FY 2008 | | | | | | | | FY 2009 | | Increase/ (Decrease) Positions | Increase/ (Decrease) SYE |
|--|---------------------|---------------|----------------------|----------------|------------------------|------------------|------------------------------|------------------------|----------------------|----------------|-------------------------|-------------------|--------------------------------------|--------------------------------|
| | Actual Positions | Actual SYE | Adopted Positions | Adopted SYE | Carryover Positions | Carryover SYE | Out of Cycle Positions | Out of Cycle SYE | Revised Positions | Revised SYE | Advertised Positions | Advertised SYE | | |
| Circuit Court and Records | 15 | 15.00 | 15 | 15.00 | 0 | 0.00 | 0 | 0.00 | 15 | 15.00 | 15 | 15.00 | 0 | 0.00 |
| Juvenile and Domestic Relations District Court | 43 | 43.00 | 43 | 43.00 | 0 | 0.00 | 0 | 0.00 | 43 | 43.00 | 43 | 43.00 | 0 | 0.00 |
| General District Court | 124 | 117.50 | 124 | 117.50 | 0 | 0.00 | 0 | 0.00 | 124 | 117.50 | 124 | 117.50 | 0 | 0.00 |
| Total General Fund | 182 | 175.50 | 182 | 175.50 | 0 | 0.00 | 0 | 0.00 | 182 | 175.50 | 182 | 175.50 | 0 | 0.00 |

FY 2009 ADVERTISED POSITION SUMMARY

(GRANT POSITIONS)

| Fund/ Agency Title | FY 2007 | | FY 2008 | | | | | | | | FY 2009 | | Increase/ (Decrease) | Increase/ (Decrease) |
|---|---------------------|---------------|----------------------|----------------|------------------------|------------------|------------------------------|------------------------|----------------------|----------------|-------------------------|-------------------|-------------------------|-------------------------|
| | Actual Positions | Actual SYE | Adopted Positions | Adopted SYE | Carryover Positions | Carryover SYE | Out of Cycle Positions | Out of Cycle SYE | Revised Positions | Revised SYE | Advertised Positions | Advertised SYE | Positions | SYE |
| Fund 102, Federal/State Grant Fund | | | | | | | | | | | | | | |
| Office of the County Executive | 2 | 2.00 | 1 | 1.00 | 0 | 0.00 | 1 | 1.00 | 2 | 2.00 | 1 | 1.00 | (1) | (1.00) |
| Office of Human Rights | 4 | 4.00 | 4 | 4.00 | 0 | 0.00 | 0 | 0.00 | 4 | 4.00 | 4 | 4.00 | 0 | 0.00 |
| Department of Transportation | 15 | 15.00 | 9 | 9.00 | 0 | 0.00 | 7 | 7.00 | 16 | 16.00 | 15 | 15.00 | (1) | (1.00) |
| Department of Community and Recreation Services | 3 | 3.00 | 3 | 2.75 | 0 | 0.00 | 0 | 0.00 | 3 | 2.75 | 3 | 3.00 | 0 | 0.25 |
| Department of Family Services | 235 | 233.00 | 209 | 206.75 | 3 | 3.00 | 23 | 21.25 | 235 | 231.00 | 229 | 225.50 | (6) | (5.50) |
| Health Department | 29 | 29.00 | 29 | 29.00 | 0 | 0.00 | 0 | 0.00 | 29 | 29.00 | 29 | 29.00 | 0 | 0.00 |
| Circuit Court and Records | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0.00 | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 |
| Juvenile and Domestic Relations District Court | 16 | 16.00 | 1 | 1.00 | 0 | 0.00 | (1) | (1.00) | 0 | 0.00 | 1 | 1.00 | 1 | 1.00 |
| General District Court | 9 | 9.00 | 9 | 9.00 | 0 | 0.00 | 1 | 0.50 | 10 | 9.50 | 10 | 9.50 | 0 | 0.00 |
| Police Department | 14 | 14.00 | 8 | 8.00 | 0 | 0.00 | 6 | 6.00 | 14 | 14.00 | 8 | 8.00 | (6) | (6.00) |
| Fire and Rescue Department | 13 | 13.00 | 17 | 17.00 | 0 | 0.00 | (3) | (3.00) | 14 | 14.00 | 18 | 18.00 | 4 | 4.00 |
| Emergency Management | 2 | 2.00 | 2 | 2.00 | 0 | 0.00 | 0 | 0.00 | 2 | 2.00 | 3 | 3.00 | 1 | 1.00 |
| Total Federal/State Grant Fund | 343 | 341.00 | 293 | 290.50 | 3 | 3.00 | 34 | 31.75 | 330 | 325.25 | 322 | 318.00 | (8) | (7.25) |
| Fund 103, Aging Grants and Programs | | | | | | | | | | | | | | |
| Department of Community and Recreation Services | 10 | 10.00 | 10 | 10.00 | 0 | 0.00 | 0 | 0.00 | 10 | 10.00 | 10 | 10.00 | 0 | 0.00 |
| Department of Family Services | 40 | 39.00 | 40 | 39.00 | 1 | 1.00 | 0 | 0.00 | 41 | 40.00 | 41 | 40.00 | 0 | 0.00 |
| Total Aging Grants and Programs | 50 | 49.00 | 50 | 49.00 | 1 | 1.00 | 0 | 0.00 | 51 | 50.00 | 51 | 50.00 | 0 | 0.00 |
| Fund 106, Community Services Board | | | | | | | | | | | | | | |
| Mental Health Services | 23 | 21.00 | 39 | 36.50 | 0 | 0.00 | 4 | 3.50 | 43 | 40.00 | 39 | 38.00 | (4) | (2.00) |
| Mental Retardation Services | 39 | 39.00 | 40 | 40.00 | 0 | 0.00 | 3 | 3.00 | 43 | 43.00 | 43 | 43.00 | 0 | 0.00 |
| Alcohol and Drug Services | 8 | 7.75 | 14 | 13.75 | 0 | 0.00 | 0 | 0.00 | 14 | 13.75 | 14 | 13.75 | 0 | 0.00 |
| Early Intervention Services | 21 | 21.00 | 21 | 21.00 | 0 | 0.00 | 0 | 0.00 | 21 | 21.00 | 23 | 23.00 | 2 | 2.00 |
| Total Community Services Board | 91 | 88.75 | 114 | 111.25 | 0 | 0.00 | 7 | 6.50 | 121 | 117.75 | 119 | 117.75 | (2) | 0.00 |

Compensation Plans and Pay Schedules

The County Compensation Plans (C, E, F, L, O, P, and S) for FY 2009 are included on the following pages.

The E, L, and S Compensation Plans have been adjusted by 1.48 percent for FY 2009 to include the impact of the annual market index. The FY 2009 Market Index of 2.96 percent calculated as described below has been discounted by 50 percent as a result of budget constraints and consistent with reduction of other compensation adjustments for County employees. It should be noted consistent with the transition from cost of living increases completed in FY 2002, the adjustment impacts the minimum, midpoint, and maximum of the pay plans but does not impact individual employee salaries. This market index is calculated based on data from the Consumer Price Index (CPI) for the Washington-Baltimore area (representing 40 percent of the calculation), a composite of local area jurisdictions salary structure adjustments for non-bargaining general employee scales and the Federal Wage Adjustment (representing 50 percent of the calculation) and The HRA-NCA Salary Planning Survey results (representing 10% of the calculation). The local area jurisdictions included in the composite are Arlington County, City of Alexandria, District of Columbia, Loudoun County, Montgomery County, Prince George's County, and Prince William County. The E Plan designates pay grades for positions appointed by the County Executive, including Department Heads, the L Plan provides pay grades for attorneys in the County, and the S Plan provides the pay grades for the majority of non-public safety employees.

- ◆ The C, F, O, and P Compensation Plans are used for the various Public Safety classifications in the County. They include steps for public safety employees who will continue to be evaluated under the public safety merit evaluation system. The C Plan is used for Sheriff's Deputies, the F Plan for the Fire and Rescue Department, the O Plan for Police Officers and the P Plan for Animal Control Officers, Public Safety Communicators, Police Communication Assistants, and Traffic Enforcement Officers. Each of the pay grades on these Plans have also been adjusted for FY 2009 by 1.48 percent resulting in increases for these public safety employees to reflect the impact of the annual market index, discounted by 50 percent as discussed above.
- ◆ The P Plan has been expanded to include P-27 to accommodate a restructuring of the Animal Control function within the Police Department.

The Job Classification Table includes an alphabetical listing of County job classes with the FY 2009 pay grade classification.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – C
Effective July 7, 2008 through June 30, 2009

| PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|---------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| C-17 | AN | 42,508.34 | 44,632.43 | 46,865.10 | 49,208.22 | 51,669.07 | 56,836.62 | 59,813.10 | 62,804.35 | 65,943.28 | 69,240.50 | 72,702.45 |
| | BW | 1,634.94 | 1,716.63 | 1,802.50 | 1,892.62 | 1,987.27 | 2,186.02 | 2,300.50 | 2,415.55 | 2,536.28 | 2,663.10 | 2,796.25 |
| | HR | 20.4367 | 21.4579 | 22.5313 | 23.6578 | 24.8409 | 27.3253 | 28.7563 | 30.1944 | 31.7035 | 33.2887 | 34.9531 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-18 | AN | 46,672.70 | 49,005.42 | 51,456.29 | 54,028.42 | 56,730.54 | 59,566.42 | 62,545.39 | 65,674.13 | 68,959.07 | 72,406.05 | 76,026.50 |
| | BW | 1,795.10 | 1,884.82 | 1,979.09 | 2,078.02 | 2,181.94 | 2,291.02 | 2,405.59 | 2,525.93 | 2,652.27 | 2,784.85 | 2,924.10 |
| | HR | 22.4388 | 23.5603 | 24.7386 | 25.9752 | 27.2743 | 28.6377 | 30.0699 | 31.5741 | 33.1534 | 34.8106 | 36.5512 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-19 | AN | 48,898.93 | 51,343.97 | 53,911.52 | 56,607.62 | 59,438.70 | 62,410.82 | 65,531.86 | 68,807.02 | 72,247.97 | 75,860.72 | 79,653.81 |
| | BW | 1,880.73 | 1,974.77 | 2,073.52 | 2,177.22 | 2,286.10 | 2,400.42 | 2,520.46 | 2,646.42 | 2,778.77 | 2,917.72 | 3,063.61 |
| | HR | 23.5091 | 24.6846 | 25.9190 | 27.2152 | 28.5763 | 30.0052 | 31.5057 | 33.0803 | 34.7346 | 36.4715 | 38.2951 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-20 | AN | 51,343.76 | 53,911.10 | 56,607.82 | 59,437.66 | 62,410.61 | 65,531.65 | 68,808.27 | 72,247.55 | 75,860.51 | 79,653.81 | 83,636.38 |
| | BW | 1,974.76 | 2,073.50 | 2,177.22 | 2,286.06 | 2,400.41 | 2,520.45 | 2,646.47 | 2,778.75 | 2,917.71 | 3,063.61 | 3,216.78 |
| | HR | 24.6845 | 25.9188 | 27.2153 | 28.5758 | 30.0051 | 31.5056 | 33.0809 | 34.7344 | 36.4714 | 38.2951 | 40.2098 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-21 | AN | 53,910.27 | 56,604.70 | 59,436.21 | 62,407.49 | 65,527.70 | 68,804.32 | 72,243.81 | 75,856.98 | 79,649.44 | 83,633.26 | 87,814.69 |
| | BW | 2,073.47 | 2,177.10 | 2,286.01 | 2,400.29 | 2,520.30 | 2,646.32 | 2,778.61 | 2,917.58 | 3,063.44 | 3,216.66 | 3,377.49 |
| | HR | 25.9184 | 27.2138 | 28.5751 | 30.0036 | 31.5037 | 33.0790 | 34.7326 | 36.4697 | 38.2930 | 40.2083 | 42.2186 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-25 | AN | 59,864.48 | 62,856.98 | 66,000.48 | 69,300.82 | 72,766.30 | 76,403.60 | 80,223.94 | 84,236.46 | 88,447.22 | 92,870.13 | 97,513.73 |
| | BW | 2,302.48 | 2,417.58 | 2,538.48 | 2,665.42 | 2,798.70 | 2,938.60 | 3,085.54 | 3,239.86 | 3,401.82 | 3,571.93 | 3,750.53 |
| | HR | 28.7810 | 30.2197 | 31.7310 | 33.3177 | 34.9838 | 36.7325 | 38.5692 | 40.4983 | 42.5227 | 44.6491 | 46.8816 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – C
Effective July 7, 2008 through June 30, 2009

| PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|-------------|-------------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|
| C-26 | AN | 62,856.98 | 66,000.48 | 69,300.82 | 72,766.30 | 76,403.60 | 80,223.94 | 84,236.46 | 88,447.22 | 92,870.13 | 97,512.90 | 102,388.42 |
| | BW | 2,417.58 | 2,538.48 | 2,665.42 | 2,798.70 | 2,938.60 | 3,085.54 | 3,239.86 | 3,401.82 | 3,571.93 | 3,750.50 | 3,938.02 |
| | HR | 30.2197 | 31.7310 | 33.3177 | 34.9838 | 36.7325 | 38.5692 | 40.4983 | 42.5227 | 44.6491 | 46.8812 | 49.2252 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-27 | AN | 65,694.72 | 68,977.58 | 72,427.26 | 76,048.75 | 79,850.58 | 83,842.51 | 88,035.38 | 92,436.45 | 97,058.83 | 101,911.89 | 107,007.47 |
| | BW | 2,526.72 | 2,652.98 | 2,785.66 | 2,924.95 | 3,071.18 | 3,224.71 | 3,385.98 | 3,555.25 | 3,733.03 | 3,919.69 | 4,115.67 |
| | HR | 31.5840 | 33.1623 | 34.8208 | 36.5619 | 38.3897 | 40.3089 | 42.3247 | 44.4406 | 46.6629 | 48.9961 | 51.4459 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-28 | AN | 68,846.96 | 72,288.94 | 75,901.49 | 79,698.32 | 83,682.14 | 87,867.10 | 92,260.27 | 96,872.88 | 101,717.82 | 106,804.26 | 112,144.24 |
| | BW | 2,647.96 | 2,780.34 | 2,919.29 | 3,065.32 | 3,218.54 | 3,379.50 | 3,548.47 | 3,725.88 | 3,912.22 | 4,107.86 | 4,313.24 |
| | HR | 33.0995 | 34.7543 | 36.4911 | 38.3165 | 40.2318 | 42.2438 | 44.3559 | 46.5735 | 48.9028 | 51.3482 | 53.9155 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-31 | AN | 77,000.14 | 80,849.81 | 84,891.87 | 89,135.70 | 93,592.93 | 98,272.30 | 103,187.34 | 108,345.54 | 113,763.73 | 119,452.11 | 125,424.83 |
| | BW | 2,961.54 | 3,109.61 | 3,265.07 | 3,428.30 | 3,599.73 | 3,779.70 | 3,968.74 | 4,167.14 | 4,375.53 | 4,594.31 | 4,824.03 |
| | HR | 37.0193 | 38.8701 | 40.8134 | 42.8537 | 44.9966 | 47.2463 | 49.6093 | 52.0892 | 54.6941 | 57.4289 | 60.3004 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| C-33 | AN | 84,710.08 | 88,946.83 | 93,393.46 | 98,063.26 | 102,966.45 | 108,114.45 | 113,519.95 | 119,197.94 | 125,157.97 | 131,415.23 | 137,986.16 |
| | BW | 3,258.08 | 3,421.03 | 3,592.06 | 3,771.66 | 3,960.25 | 4,158.25 | 4,366.15 | 4,584.54 | 4,813.77 | 5,054.43 | 5,307.16 |
| | HR | 40.7260 | 42.7629 | 44.9007 | 47.1458 | 49.5031 | 51.9781 | 54.5769 | 57.3067 | 60.1721 | 63.1804 | 66.3395 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

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COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – E
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| E-01 | ANNUAL | 59,404.18 | 79,205.98 | 99,007.17 |
| | BIWEEKLY | 2,284.78 | 3,046.38 | 3,807.97 |
| | HOURLY | 28.5597 | 38.0798 | 47.5996 |
| E-02 | ANNUAL | 62,267.71 | 83,023.41 | 103,779.52 |
| | BIWEEKLY | 2,394.91 | 3,193.21 | 3,991.52 |
| | HOURLY | 29.9364 | 39.9151 | 49.8940 |
| E-03 | ANNUAL | 65,279.14 | 87,039.06 | 108,799.18 |
| | BIWEEKLY | 2,510.74 | 3,347.66 | 4,184.58 |
| | HOURLY | 31.3842 | 41.8457 | 52.3073 |
| E-04 | ANNUAL | 68,450.30 | 91,266.86 | 114,083.63 |
| | BIWEEKLY | 2,632.70 | 3,510.26 | 4,387.83 |
| | HOURLY | 32.9088 | 43.8783 | 54.8479 |
| E-05 | ANNUAL | 69,815.41 | 93,087.28 | 116,359.36 |
| | BIWEEKLY | 2,685.21 | 3,580.28 | 4,475.36 |
| | HOURLY | 33.5651 | 44.7535 | 55.9420 |
| E-06 | ANNUAL | 73,198.74 | 97,598.59 | 121,998.66 |
| | BIWEEKLY | 2,815.34 | 3,753.79 | 4,692.26 |
| | HOURLY | 35.1917 | 46.9224 | 58.6532 |
| E-07 | ANNUAL | 76,806.91 | 102,409.84 | 128,011.94 |
| | BIWEEKLY | 2,954.11 | 3,938.84 | 4,923.54 |
| | HOURLY | 36.9264 | 49.2355 | 61.5442 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – E
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| E-08 | ANNUAL | 80,496.42 | 107,328.00 | 134,160.00 |
| | BIWEEKLY | 3,096.02 | 4,128.00 | 5,160.00 |
| | HOURLY | 38.7002 | 51.6000 | 64.5000 |
| E-09 | ANNUAL | 86,458.32 | 115,277.97 | 144,097.20 |
| | BIWEEKLY | 3,325.32 | 4,433.77 | 5,542.20 |
| | HOURLY | 41.5665 | 55.4221 | 69.2775 |
| E-10 | ANNUAL | 90,771.20 | 121,027.30 | 151,283.81 |
| | BIWEEKLY | 3,491.20 | 4,654.90 | 5,818.61 |
| | HOURLY | 43.6400 | 58.1862 | 72.7326 |
| E-11 | ANNUAL | 95,199.73 | 126,932.62 | 158,665.94 |
| | BIWEEKLY | 3,661.53 | 4,882.02 | 6,102.54 |
| | HOURLY | 45.7691 | 61.0253 | 76.2817 |
| E-12 | ANNUAL | 99,395.30 | 132,526.99 | 165,659.31 |
| | BIWEEKLY | 3,822.90 | 5,097.19 | 6,371.51 |
| | HOURLY | 47.7862 | 63.7149 | 79.6439 |
| E-13 | ANNUAL | 104,298.90 | 139,065.26 | 173,831.01 |
| | BIWEEKLY | 4,011.50 | 5,348.66 | 6,685.81 |
| | HOURLY | 50.1437 | 66.8583 | 83.5726 |
| E-14 | ANNUAL | 115,341.62 | 153,788.54 | 192,236.10 |
| | BIWEEKLY | 4,436.22 | 5,914.94 | 7,393.70 |
| | HOURLY | 55.4527 | 73.9368 | 92.4212 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – F
Effective July 7, 2008 through June 30, 2009

| FY 2009 Advertised Budget Plan (Overview) - 337 | PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|---|---------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | F-17 | AN | 43,875.73 | 46,068.88 | 48,373.10 | 50,791.52 | 53,332.24 | 58,664.94 | 61,737.94 | 64,824.66 | 68,065.50 | 71,468.59 | 75,042.03 |
| | | BW | 1,687.53 | 1,771.88 | 1,860.50 | 1,953.52 | 2,051.24 | 2,256.34 | 2,374.54 | 2,493.26 | 2,617.90 | 2,748.79 | 2,886.23 |
| | | HR | 21.0941 | 22.1485 | 23.2563 | 24.4190 | 25.6405 | 28.2043 | 29.6817 | 31.1657 | 32.7238 | 34.3599 | 36.0779 |
| | | H3 | 15.0672 | 15.8204 | 16.6116 | 17.4421 | 18.3146 | 20.1459 | 21.2012 | 22.2612 | 23.3741 | 24.5428 | 25.7699 |
| | STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| | F-18 | AN | 48,175.09 | 50,582.90 | 53,112.80 | 55,767.09 | 58,556.37 | 61,483.34 | 64,558.42 | 67,787.20 | 71,178.02 | 74,736.06 | 78,473.62 |
| | | BW | 1,852.89 | 1,945.50 | 2,042.80 | 2,144.89 | 2,252.17 | 2,364.74 | 2,483.02 | 2,607.20 | 2,737.62 | 2,874.46 | 3,018.22 |
| | | HR | 23.1611 | 24.3187 | 25.5350 | 26.8111 | 28.1521 | 29.5593 | 31.0377 | 32.5900 | 34.2202 | 35.9308 | 37.7277 |
| | | H3 | 16.5436 | 17.3705 | 18.2393 | 19.1508 | 20.1086 | 21.1138 | 22.1698 | 23.2786 | 24.4430 | 25.6649 | 26.9484 |
| | STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| | F-19 | AN | 50,473.07 | 52,996.53 | 55,647.07 | 58,429.07 | 61,351.47 | 64,419.26 | 67,640.56 | 71,021.18 | 74,572.99 | 78,301.81 | 82,216.78 |
| | | BW | 1,941.27 | 2,038.33 | 2,140.27 | 2,247.27 | 2,359.67 | 2,477.66 | 2,601.56 | 2,731.58 | 2,868.19 | 3,011.61 | 3,162.18 |
| | | HR | 24.2659 | 25.4791 | 26.7534 | 28.0909 | 29.4959 | 30.9708 | 32.5195 | 34.1448 | 35.8524 | 37.6451 | 39.5273 |
| | | H3 | 17.3328 | 18.1994 | 19.1096 | 20.0649 | 21.0685 | 22.1220 | 23.2282 | 24.3891 | 25.6089 | 26.8894 | 28.2338 |
| | STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| | F-20 | AN | 52,995.28 | 55,645.41 | 58,426.58 | 61,348.98 | 64,415.73 | 67,636.61 | 71,018.69 | 74,569.04 | 78,297.65 | 82,212.62 | 86,323.74 |
| | | BW | 2,038.28 | 2,140.21 | 2,247.18 | 2,359.58 | 2,477.53 | 2,601.41 | 2,731.49 | 2,868.04 | 3,011.45 | 3,162.02 | 3,320.14 |
| | | HR | 25.4785 | 26.7526 | 28.0897 | 29.4947 | 30.9691 | 32.5176 | 34.1436 | 35.8505 | 37.6431 | 39.5253 | 41.5018 |
| | | H3 | 18.1989 | 19.1090 | 20.0641 | 21.0676 | 22.1208 | 23.2269 | 24.3883 | 25.6075 | 26.8879 | 28.2324 | 29.6441 |
| | STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| | F-21 | AN | 54,554.45 | 57,281.12 | 60,145.90 | 63,153.17 | 66,309.98 | 69,626.54 | 73,107.63 | 76,762.40 | 80,600.62 | 84,632.08 | 88,863.22 |
| | | BW | 2,098.25 | 2,203.12 | 2,313.30 | 2,428.97 | 2,550.38 | 2,677.94 | 2,811.83 | 2,952.40 | 3,100.02 | 3,255.08 | 3,417.82 |
| | | HR | 26.2281 | 27.5390 | 28.9163 | 30.3621 | 31.8798 | 33.4743 | 35.1479 | 36.9050 | 38.7503 | 40.6885 | 42.7227 |
| | | H3 | 18.7344 | 19.6707 | 20.6545 | 21.6872 | 22.7713 | 23.9102 | 25.1056 | 26.3607 | 27.6788 | 29.0632 | 30.5162 |
| | STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – F
Effective July 7, 2008 through June 30, 2009

FY 2009 Advertised Budget Plan (Overview) - 338

| PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|---------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|
| F-22 | AN | 58,046.77 | 60,949.62 | 63,996.40 | 67,196.27 | 70,555.89 | 74,084.40 | 77,789.71 | 81,677.65 | 85,761.94 | 90,050.27 | 94,553.26 |
| | BW | 2,232.57 | 2,344.22 | 2,461.40 | 2,584.47 | 2,713.69 | 2,849.40 | 2,991.91 | 3,141.45 | 3,298.54 | 3,463.47 | 3,636.66 |
| | HR | 27.9071 | 29.3027 | 30.7675 | 32.3059 | 33.9211 | 35.6175 | 37.3989 | 39.2681 | 41.2317 | 43.2934 | 45.4583 |
| | H3 | 19.9336 | 20.9305 | 21.9768 | 23.0756 | 24.2294 | 25.4411 | 26.7135 | 28.0486 | 29.4512 | 30.9239 | 32.4702 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| F-23 | AN | 60,948.16 | 63,995.78 | 67,195.44 | 70,554.85 | 74,083.36 | 77,787.84 | 81,676.61 | 85,760.27 | 90,049.44 | 94,550.14 | 99,278.40 |
| | BW | 2,344.16 | 2,461.38 | 2,584.44 | 2,713.65 | 2,849.36 | 2,991.84 | 3,141.41 | 3,298.47 | 3,463.44 | 3,636.54 | 3,818.40 |
| | HR | 29.3020 | 30.7672 | 32.3055 | 33.9206 | 35.6170 | 37.3980 | 39.2676 | 41.2309 | 43.2930 | 45.4568 | 47.7300 |
| | H3 | 20.9300 | 21.9766 | 23.0754 | 24.2290 | 25.4407 | 26.7129 | 28.0483 | 29.4506 | 30.9236 | 32.4691 | 34.0929 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| F-24 | AN | 63,995.78 | 67,195.44 | 70,554.85 | 74,083.36 | 77,787.84 | 81,676.61 | 85,760.27 | 90,049.44 | 94,550.14 | 99,279.44 | 104,243.36 |
| | BW | 2,461.38 | 2,584.44 | 2,713.65 | 2,849.36 | 2,991.84 | 3,141.41 | 3,298.47 | 3,463.44 | 3,636.54 | 3,818.44 | 4,009.36 |
| | HR | 30.7672 | 32.3055 | 33.9206 | 35.6170 | 37.3980 | 39.2676 | 41.2309 | 43.2930 | 45.4568 | 47.7305 | 50.1170 |
| | H3 | 21.9766 | 23.0754 | 24.2290 | 25.4407 | 26.7129 | 28.0483 | 29.4506 | 30.9236 | 32.4691 | 34.0932 | 35.7979 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| F-25 | AN | 67,043.60 | 70,394.90 | 73,915.50 | 77,611.25 | 81,492.11 | 85,565.38 | 89,844.77 | 94,337.36 | 99,053.76 | 104,007.70 | 109,207.90 |
| | BW | 2,578.60 | 2,707.50 | 2,842.90 | 2,985.05 | 3,134.31 | 3,290.98 | 3,455.57 | 3,628.36 | 3,809.76 | 4,000.30 | 4,200.30 |
| | HR | 32.2325 | 33.8437 | 35.5363 | 37.3131 | 39.1789 | 41.1372 | 43.1946 | 45.3545 | 47.6220 | 50.0037 | 52.5038 |
| | H3 | 23.0232 | 24.1741 | 25.3831 | 26.6522 | 27.9849 | 29.3837 | 30.8533 | 32.3961 | 34.0157 | 35.7169 | 37.5027 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| F-26 | AN | 70,394.90 | 73,915.50 | 77,611.25 | 81,492.11 | 85,565.38 | 89,844.77 | 94,337.36 | 99,053.76 | 104,007.70 | 109,206.45 | 114,666.66 |
| | BW | 2,707.50 | 2,842.90 | 2,985.05 | 3,134.31 | 3,290.98 | 3,455.57 | 3,628.36 | 3,809.76 | 4,000.30 | 4,200.25 | 4,410.26 |
| | HR | 33.8437 | 35.5363 | 37.3131 | 39.1789 | 41.1372 | 43.1946 | 45.3545 | 47.6220 | 50.0037 | 52.5031 | 55.1282 |
| | H3 | 24.1741 | 25.3831 | 26.6522 | 27.9849 | 29.3837 | 30.8533 | 32.3961 | 34.0157 | 35.7169 | 37.5022 | 39.3773 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – F
Effective July 7, 2008 through June 30, 2009

FY 2009 Advertised Budget Plan (Overview) - 339

| PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|---------|------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| F-27 | AN | 73,573.14 | 77,249.33 | 81,112.51 | 85,168.10 | 89,426.48 | 93,896.82 | 98,592.00 | 103,521.39 | 108,697.89 | 114,132.72 | 119,840.03 |
| | BW | 2,829.74 | 2,971.13 | 3,119.71 | 3,275.70 | 3,439.48 | 3,611.42 | 3,792.00 | 3,981.59 | 4,180.69 | 4,389.72 | 4,609.23 |
| | HR | 35.3717 | 37.1391 | 38.9964 | 40.9462 | 42.9935 | 45.1427 | 47.4000 | 49.7699 | 52.2586 | 54.8715 | 57.6154 |
| | H3 | 25.2655 | 26.5279 | 27.8546 | 29.2473 | 30.7096 | 32.2448 | 33.8571 | 35.5499 | 37.3276 | 39.1939 | 41.1539 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| F-29 | AN | 82,116.11 | 86,220.37 | 90,532.62 | 95,058.29 | 99,812.13 | 104,803.09 | 110,043.23 | 115,545.25 | 121,255.68 | 127,319.92 | 133,685.97 |
| | BW | 3,158.31 | 3,316.17 | 3,482.02 | 3,656.09 | 3,838.93 | 4,030.89 | 4,232.43 | 4,444.05 | 4,663.68 | 4,896.92 | 5,141.77 |
| | HR | 39.4789 | 41.4521 | 43.5253 | 45.7011 | 47.9866 | 50.3861 | 52.9054 | 55.5506 | 58.2960 | 61.2115 | 64.2721 |
| | H3 | 28.1992 | 29.6086 | 31.0895 | 32.6436 | 34.2761 | 35.9901 | 37.7896 | 39.6790 | 41.6400 | 43.7225 | 45.9086 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| F-31 | AN | 90,388.69 | 94,908.53 | 99,652.80 | 104,634.82 | 109,867.26 | 115,360.54 | 121,130.05 | 127,184.93 | 133,545.78 | 140,222.99 | 147,233.63 |
| | BW | 3,476.49 | 3,650.33 | 3,832.80 | 4,024.42 | 4,225.66 | 4,436.94 | 4,658.85 | 4,891.73 | 5,136.38 | 5,393.19 | 5,662.83 |
| | HR | 43.4561 | 45.6291 | 47.9100 | 50.3052 | 52.8208 | 55.4618 | 58.2356 | 61.1466 | 64.2047 | 67.4149 | 70.7854 |
| | H3 | 31.0401 | 32.5922 | 34.2214 | 35.9323 | 37.7291 | 39.6156 | 41.5969 | 43.6761 | 45.8605 | 48.1535 | 50.5610 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| F-33 | AN | 99,440.22 | 104,412.67 | 109,633.26 | 115,114.69 | 120,871.30 | 126,913.49 | 133,259.98 | 139,923.68 | 146,920.18 | 154,266.32 | 161,979.38 |
| | BW | 3,824.62 | 4,015.87 | 4,216.66 | 4,427.49 | 4,648.90 | 4,881.29 | 5,125.38 | 5,381.68 | 5,650.78 | 5,933.32 | 6,229.98 |
| | HR | 47.8078 | 50.1984 | 52.7083 | 55.3436 | 58.1112 | 61.0161 | 64.0673 | 67.2710 | 70.6347 | 74.1665 | 77.8747 |
| | H3 | 34.1484 | 35.8560 | 37.6488 | 39.5311 | 41.5080 | 43.5829 | 45.7624 | 48.0507 | 50.4534 | 52.9761 | 55.6248 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

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COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – L
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| L-01 | ANNUAL | 49,926.03 | 66,568.32 | 83,209.98 |
| | BIWEEKLY | 1,920.23 | 2,560.32 | 3,200.38 |
| | HOURLY | 24.0029 | 32.0040 | 40.0048 |
| L-02 | ANNUAL | 57,067.30 | 76,089.31 | 95,111.74 |
| | BIWEEKLY | 2,194.90 | 2,926.51 | 3,658.14 |
| | HOURLY | 27.4362 | 36.5814 | 45.7268 |
| L-03 | ANNUAL | 64,207.10 | 85,609.68 | 107,012.26 |
| | BIWEEKLY | 2,469.50 | 3,292.68 | 4,115.86 |
| | HOURLY | 30.8688 | 41.1585 | 51.4482 |
| L-04 | ANNUAL | 71,348.16 | 95,130.26 | 118,912.77 |
| | BIWEEKLY | 2,744.16 | 3,658.86 | 4,573.57 |
| | HOURLY | 34.3020 | 45.7357 | 57.1696 |
| L-05 | ANNUAL | 78,488.38 | 104,651.25 | 130,813.70 |
| | BIWEEKLY | 3,018.78 | 4,025.05 | 5,031.30 |
| | HOURLY | 37.7348 | 50.3131 | 62.8912 |
| L-06 | ANNUAL | 83,152.16 | 110,869.82 | 138,587.70 |
| | BIWEEKLY | 3,198.16 | 4,264.22 | 5,330.30 |
| | HOURLY | 39.9770 | 53.3028 | 66.6287 |
| L-07 | ANNUAL | 86,608.08 | 115,477.02 | 144,345.97 |
| | BIWEEKLY | 3,331.08 | 4,441.42 | 5,551.77 |
| | HOURLY | 41.6385 | 55.5178 | 69.3971 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – L
 Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| L-08 | ANNUAL | 93,575.66 | 124,767.55 | 155,959.65 |
| | BIWEEKLY | 3,599.06 | 4,798.75 | 5,998.45 |
| | HOURLY | 44.9883 | 59.9844 | 74.9806 |
| L-09 | ANNUAL | 102,577.28 | 136,769.78 | 170,962.06 |
| | BIWEEKLY | 3,945.28 | 5,260.38 | 6,575.46 |
| | HOURLY | 49.3160 | 65.7547 | 82.1933 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – O
Effective July 7, 2008 through June 30, 2009

| PAY GRD RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| O-17 AN | 44,208.53 | 46,417.90 | 48,739.39 | 51,176.74 | 53,735.97 | 59,110.06 | 62,205.52 | 65,316.16 | 68,580.93 | 72,009.81 | 75,610.70 |
| BW | 1,700.33 | 1,785.30 | 1,874.59 | 1,968.34 | 2,066.77 | 2,273.46 | 2,392.52 | 2,512.16 | 2,637.73 | 2,769.61 | 2,908.10 |
| HR | 21.2541 | 22.3163 | 23.4324 | 24.6042 | 25.8346 | 28.4183 | 29.9065 | 31.4020 | 32.9716 | 34.6201 | 36.3513 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-18 AN | 48,539.30 | 50,965.62 | 53,514.45 | 56,189.95 | 58,999.82 | 61,949.26 | 65,047.42 | 68,301.17 | 71,717.57 | 75,302.24 | 79,067.66 |
| BW | 1,866.90 | 1,960.22 | 2,058.25 | 2,161.15 | 2,269.22 | 2,382.66 | 2,501.82 | 2,626.97 | 2,758.37 | 2,896.24 | 3,041.06 |
| HR | 23.3362 | 24.5027 | 25.7281 | 27.0144 | 28.3653 | 29.7833 | 31.2728 | 32.8371 | 34.4796 | 36.2030 | 38.0133 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-19 AN | 50,854.96 | 53,397.76 | 56,068.06 | 58,871.90 | 61,816.14 | 64,907.02 | 68,153.28 | 71,559.28 | 75,137.50 | 78,895.02 | 82,839.95 |
| BW | 1,955.96 | 2,053.76 | 2,156.46 | 2,264.30 | 2,377.54 | 2,496.42 | 2,621.28 | 2,752.28 | 2,889.90 | 3,034.42 | 3,186.15 |
| HR | 24.4495 | 25.6720 | 26.9558 | 28.3038 | 29.7193 | 31.2053 | 32.7660 | 34.4035 | 36.1238 | 37.9303 | 39.8269 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-20 AN | 53,397.55 | 56,067.65 | 58,872.11 | 61,815.10 | 64,906.82 | 68,152.86 | 71,560.74 | 75,137.09 | 78,894.61 | 82,839.95 | 86,981.86 |
| BW | 2,053.75 | 2,156.45 | 2,264.31 | 2,377.50 | 2,496.42 | 2,621.26 | 2,752.34 | 2,889.89 | 3,034.41 | 3,186.15 | 3,345.46 |
| HR | 25.6719 | 26.9556 | 28.3039 | 29.7188 | 31.2052 | 32.7658 | 34.4042 | 36.1236 | 37.9301 | 39.8269 | 41.8182 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-21 AN | 56,066.61 | 58,869.20 | 61,813.86 | 64,903.90 | 68,148.50 | 71,556.37 | 75,133.97 | 78,891.49 | 82,835.38 | 86,978.53 | 91,327.60 |
| BW | 2,156.41 | 2,264.20 | 2,377.46 | 2,496.30 | 2,621.10 | 2,752.17 | 2,889.77 | 3,034.29 | 3,185.98 | 3,345.33 | 3,512.60 |
| HR | 26.9551 | 28.3025 | 29.7182 | 31.2038 | 32.7637 | 34.4021 | 36.1221 | 37.9286 | 39.8247 | 41.8166 | 43.9075 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-25 AN | 62,258.77 | 65,371.28 | 68,640.42 | 72,072.62 | 75,676.85 | 79,459.33 | 83,432.75 | 87,606.06 | 91,985.30 | 96,584.80 | 101,414.35 |
| BW | 2,394.57 | 2,514.28 | 2,640.02 | 2,772.02 | 2,910.65 | 3,056.13 | 3,208.95 | 3,369.46 | 3,537.90 | 3,714.80 | 3,900.55 |
| HR | 29.9321 | 31.4285 | 33.0002 | 34.6503 | 36.3831 | 38.2016 | 40.1119 | 42.1183 | 44.2237 | 46.4350 | 48.7569 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |

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COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – O
Effective July 7, 2008 through June 30, 2009

| PAY GRD RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| O-26 AN | 65,371.28 | 68,640.42 | 72,072.62 | 75,676.85 | 79,459.33 | 83,432.75 | 87,606.06 | 91,985.30 | 96,584.80 | 101,413.52 | 106,484.14 |
| BW | 2,514.28 | 2,640.02 | 2,772.02 | 2,910.65 | 3,056.13 | 3,208.95 | 3,369.46 | 3,537.90 | 3,714.80 | 3,900.52 | 4,095.54 |
| HR | 31.4285 | 33.0002 | 34.6503 | 36.3831 | 38.2016 | 40.1119 | 42.1183 | 44.2237 | 46.4350 | 48.7565 | 51.1943 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-27 AN | 68,322.59 | 71,736.91 | 75,324.29 | 79,090.96 | 83,044.42 | 87,196.10 | 91,556.61 | 96,133.86 | 100,941.57 | 105,988.27 | 111,287.70 |
| BW | 2,627.79 | 2,759.11 | 2,897.09 | 3,041.96 | 3,194.02 | 3,353.70 | 3,521.41 | 3,697.46 | 3,882.37 | 4,076.47 | 4,280.30 |
| HR | 32.8474 | 34.4889 | 36.2136 | 38.0245 | 39.9252 | 41.9212 | 44.0176 | 46.2182 | 48.5296 | 50.9559 | 53.5037 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-28 AN | 71,600.88 | 75,180.14 | 78,937.46 | 82,886.34 | 87,029.49 | 91,381.89 | 95,950.82 | 100,747.92 | 105,786.51 | 111,076.16 | 116,630.18 |
| BW | 2,753.88 | 2,891.54 | 3,036.06 | 3,187.94 | 3,347.29 | 3,514.69 | 3,690.42 | 3,874.92 | 4,068.71 | 4,272.16 | 4,485.78 |
| HR | 34.4235 | 36.1443 | 37.9507 | 39.8492 | 41.8411 | 43.9336 | 46.1302 | 48.4365 | 50.8589 | 53.4020 | 56.0722 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-31 AN | 90,388.69 | 94,908.53 | 99,652.80 | 104,634.82 | 109,867.26 | 115,360.54 | 121,130.05 | 127,184.93 | 133,545.78 | 140,222.99 | 147,233.63 |
| BW | 3,476.49 | 3,650.33 | 3,832.80 | 4,024.42 | 4,225.66 | 4,436.94 | 4,658.85 | 4,891.73 | 5,136.38 | 5,393.19 | 5,662.83 |
| HR | 43.4561 | 45.6291 | 47.9100 | 50.3052 | 52.8208 | 55.4618 | 58.2356 | 61.1466 | 64.2047 | 67.4149 | 70.7854 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |
| O-33 AN | 99,440.22 | 104,412.67 | 109,633.26 | 115,114.69 | 120,871.30 | 126,913.49 | 133,259.98 | 139,923.68 | 146,920.18 | 154,266.32 | 161,979.38 |
| BW | 3,824.62 | 4,015.87 | 4,216.66 | 4,427.49 | 4,648.90 | 4,881.29 | 5,125.38 | 5,381.68 | 5,650.78 | 5,933.32 | 6,229.98 |
| HR | 47.8078 | 50.1984 | 52.7083 | 55.3436 | 58.1112 | 61.0161 | 64.0673 | 67.2710 | 70.6347 | 74.1665 | 77.8747 |
| STEP HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | |

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COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – P
Effective July 7, 2008 through June 30, 2009

FY 2009 Advertised Budget Plan (Overview) - 344

| PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|---------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| P-11 | AN | 28,799.68 | 30,239.46 | 31,751.41 | 33,339.28 | 35,005.78 | 36,756.51 | 38,593.57 | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 |
| | BW | 1,107.68 | 1,163.06 | 1,221.21 | 1,282.28 | 1,346.38 | 1,413.71 | 1,484.37 | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 |
| | HR | 13.8460 | 14.5382 | 15.2651 | 16.0285 | 16.8297 | 17.6714 | 18.5546 | 19.4826 | 20.4567 | 21.4795 | 22.5533 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-12 | AN | 30,239.46 | 31,751.41 | 33,339.28 | 35,005.78 | 36,756.51 | 38,593.57 | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 |
| | BW | 1,163.06 | 1,221.21 | 1,282.28 | 1,346.38 | 1,413.71 | 1,484.37 | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 |
| | HR | 14.5382 | 15.2651 | 16.0285 | 16.8297 | 17.6714 | 18.5546 | 19.4826 | 20.4567 | 21.4795 | 22.5533 | 23.6810 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-13 | AN | 31,751.41 | 33,339.28 | 35,005.78 | 36,756.51 | 38,593.57 | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 |
| | BW | 1,221.21 | 1,282.28 | 1,346.38 | 1,413.71 | 1,484.37 | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 |
| | HR | 15.2651 | 16.0285 | 16.8297 | 17.6714 | 18.5546 | 19.4826 | 20.4567 | 21.4795 | 22.5533 | 23.6810 | 24.8651 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-14 | AN | 33,339.28 | 35,005.78 | 36,756.51 | 38,593.57 | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.26 |
| | BW | 1,282.28 | 1,346.38 | 1,413.71 | 1,484.37 | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.66 |
| | HR | 16.0285 | 16.8297 | 17.6714 | 18.5546 | 19.4826 | 20.4567 | 21.4795 | 22.5533 | 23.6810 | 24.8651 | 26.1083 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-15 | AN | 35,005.78 | 36,756.51 | 38,593.57 | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.70 |
| | BW | 1,346.38 | 1,413.71 | 1,484.37 | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 |
| | HR | 16.8297 | 17.6714 | 18.5546 | 19.4826 | 20.4567 | 21.4795 | 22.5533 | 23.6810 | 24.8651 | 26.1084 | 27.4138 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 5 | 5 | |
| P-16 | AN | 36,756.51 | 38,593.57 | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 |
| | BW | 1,413.71 | 1,484.37 | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 |
| | HR | 17.6714 | 18.5546 | 19.4826 | 20.4567 | 21.4795 | 22.5533 | 23.6810 | 24.8651 | 26.1084 | 27.4137 | 28.7843 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval. The P Plan will be expanded to include P-27 to accommodate a restructuring of the Animal Control function within the Police Department.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – P
Effective July 7, 2008 through June 30, 2009

FY 2009 Advertised Budget Plan (Overview) - 345

| PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|---------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| P-17 | AN | 38,593.57 | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 |
| | BW | 1,484.37 | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 |
| | HR | 18.5546 | 19.4826 | 20.4567 | 21.4795 | 22.5533 | 23.6810 | 24.8651 | 26.1084 | 27.4137 | 28.7843 | 30.2236 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-18 | AN | 40,523.81 | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.18 |
| | BW | 1,558.61 | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 |
| | HR | 19.4826 | 20.4567 | 21.4795 | 22.5533 | 23.6810 | 24.8651 | 26.1084 | 27.4137 | 28.7843 | 30.2236 | 31.7347 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-19 | AN | 42,549.94 | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.93 |
| | BW | 1,636.54 | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.73 |
| | HR | 20.4567 | 21.4795 | 22.5533 | 23.6810 | 24.8651 | 26.1084 | 27.4137 | 28.7843 | 30.2236 | 31.7348 | 33.3216 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-20 | AN | 44,677.36 | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.72 | 72,774.62 |
| | BW | 1,718.36 | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.72 | 2,799.02 |
| | HR | 21.4795 | 22.5533 | 23.6810 | 24.8651 | 26.1084 | 27.4137 | 28.7843 | 30.2236 | 31.7348 | 33.3215 | 34.9878 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-21 | AN | 46,910.86 | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.72 | 72,774.42 | 76,413.17 |
| | BW | 1,804.26 | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.72 | 2,799.02 | 2,938.97 |
| | HR | 22.5533 | 23.6810 | 24.8651 | 26.1084 | 27.4137 | 28.7843 | 30.2236 | 31.7348 | 33.3215 | 34.9877 | 36.7371 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-22 | AN | 49,256.48 | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.72 | 72,774.42 | 76,413.17 | 80,233.09 |
| | BW | 1,894.48 | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.72 | 2,799.02 | 2,938.97 | 3,085.89 |
| | HR | 23.6810 | 24.8651 | 26.1084 | 27.4137 | 28.7843 | 30.2236 | 31.7348 | 33.3215 | 34.9877 | 36.7371 | 38.5736 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval. The P Plan will be expanded to include P-27 to accommodate a restructuring of the Animal Control function within the Police Department.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – P
Effective July 7, 2008 through June 30, 2009

| PAY GRD | RATE | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|---------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| P-23 | AN | 51,719.41 | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.72 | 72,774.42 | 76,413.17 | 80,233.50 | 84,245.41 |
| | BW | 1,989.21 | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.72 | 2,799.02 | 2,938.97 | 3,085.90 | 3,240.21 |
| | HR | 24.8651 | 26.1084 | 27.4137 | 28.7843 | 30.2236 | 31.7348 | 33.3215 | 34.9877 | 36.7371 | 38.5738 | 40.5026 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-24 | AN | 54,305.47 | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.72 | 72,774.42 | 76,413.17 | 80,233.50 | 84,245.41 | 88,457.62 |
| | BW | 2,088.67 | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.72 | 2,799.02 | 2,938.97 | 3,085.90 | 3,240.21 | 3,402.22 |
| | HR | 26.1084 | 27.4137 | 28.7843 | 30.2236 | 31.7348 | 33.3215 | 34.9877 | 36.7371 | 38.5738 | 40.5026 | 42.5277 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-25 | AN | 57,020.50 | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.72 | 72,774.42 | 76,413.17 | 80,233.50 | 84,245.41 | 88,457.82 | 92,880.32 |
| | BW | 2,193.10 | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.72 | 2,799.02 | 2,938.97 | 3,085.90 | 3,240.21 | 3,402.22 | 3,572.32 |
| | HR | 27.4137 | 28.7843 | 30.2236 | 31.7348 | 33.3215 | 34.9877 | 36.7371 | 38.5738 | 40.5026 | 42.5278 | 44.6540 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-26 | AN | 59,871.34 | 62,865.09 | 66,008.38 | 69,308.72 | 72,774.42 | 76,413.17 | 80,233.50 | 84,245.41 | 88,457.82 | 92,879.90 | 97,524.34 |
| | BW | 2,302.74 | 2,417.89 | 2,538.78 | 2,665.72 | 2,799.02 | 2,938.97 | 3,085.90 | 3,240.21 | 3,402.22 | 3,572.30 | 3,750.94 |
| | HR | 28.7843 | 30.2236 | 31.7348 | 33.3215 | 34.9877 | 36.7371 | 38.5738 | 40.5026 | 42.5278 | 44.6538 | 46.8867 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |
| P-27 | AN | 62,864.88 | 66,008.18 | 69,308.93 | 72,774.21 | 76,413.17 | 80,233.92 | 84,245.20 | 88,457.62 | 92,880.74 | 97,523.92 | 102,400.48 |
| | BW | 2,417.88 | 2,538.78 | 2,665.73 | 2,799.01 | 2,938.97 | 3,085.92 | 3,240.20 | 3,402.22 | 3,572.34 | 3,750.92 | 3,938.48 |
| | HR | 30.2235 | 31.7347 | 33.3216 | 34.9876 | 36.7371 | 38.5740 | 40.5025 | 42.5277 | 44.6542 | 46.8865 | 49.2310 |
| STEP | HOLD | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | | |

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COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – S
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| S-01 | ANNUAL | 15,051.30 | 21,337.47 | 27,624.27 |
| | BIWEEKLY | 578.90 | 820.67 | 1,062.47 |
| | HOURLY | 7.2362 | 10.2584 | 13.2809 |
| S-02 | ANNUAL | 16,489.20 | 22,898.93 | 29,308.03 |
| | BIWEEKLY | 634.20 | 880.73 | 1,127.23 |
| | HOURLY | 7.9275 | 11.0091 | 14.0904 |
| S-03 | ANNUAL | 18,227.87 | 24,780.08 | 31,332.50 |
| | BIWEEKLY | 701.07 | 953.08 | 1,205.10 |
| | HOURLY | 8.7634 | 11.9135 | 15.0637 |
| S-04 | ANNUAL | 20,060.56 | 26,747.14 | 33,434.13 |
| | BIWEEKLY | 771.56 | 1,028.74 | 1,285.93 |
| | HOURLY | 9.6445 | 12.8592 | 16.0741 |
| S-05 | ANNUAL | 20,961.41 | 27,948.75 | 34,935.89 |
| | BIWEEKLY | 806.21 | 1,074.95 | 1,343.69 |
| | HOURLY | 10.0776 | 13.4369 | 16.7961 |
| S-06 | ANNUAL | 21,944.62 | 29,259.36 | 36,573.89 |
| | BIWEEKLY | 844.02 | 1,125.36 | 1,406.69 |
| | HOURLY | 10.5503 | 14.0670 | 17.5836 |
| S-07 | ANNUAL | 22,926.80 | 30,569.34 | 38,211.89 |
| | BIWEEKLY | 881.80 | 1,175.74 | 1,469.69 |
| | HOURLY | 11.0225 | 14.6968 | 18.3711 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – S
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| S-08 | ANNUAL | 23,979.70 | 31,973.34 | 39,966.37 |
| | BIWEEKLY | 922.30 | 1,229.74 | 1,537.17 |
| | HOURLY | 11.5287 | 15.3718 | 19.2146 |
| S-09 | ANNUAL | 25,115.58 | 33,486.96 | 41,859.17 |
| | BIWEEKLY | 965.98 | 1,287.96 | 1,609.97 |
| | HOURLY | 12.0748 | 16.0995 | 20.1246 |
| S-10 | ANNUAL | 26,251.89 | 35,002.66 | 43,753.22 |
| | BIWEEKLY | 1,009.69 | 1,346.26 | 1,682.82 |
| | HOURLY | 12.6211 | 16.8282 | 21.0352 |
| S-11 | ANNUAL | 27,531.71 | 36,708.67 | 45,885.84 |
| | BIWEEKLY | 1,058.91 | 1,411.87 | 1,764.84 |
| | HOURLY | 13.2364 | 17.6484 | 22.0605 |
| S-12 | ANNUAL | 28,739.57 | 38,319.42 | 47,899.49 |
| | BIWEEKLY | 1,105.37 | 1,473.82 | 1,842.29 |
| | HOURLY | 13.8171 | 18.4228 | 23.0286 |
| S-13 | ANNUAL | 30,171.86 | 40,229.28 | 50,286.91 |
| | BIWEEKLY | 1,160.46 | 1,547.28 | 1,934.11 |
| | HOURLY | 14.5057 | 19.3410 | 24.1764 |
| S-14 | ANNUAL | 31,605.18 | 42,139.97 | 52,674.96 |
| | BIWEEKLY | 1,215.58 | 1,620.77 | 2,025.96 |
| | HOURLY | 15.1948 | 20.2596 | 25.3245 |

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COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – S
Effective July 7, 2008 through June 30, 2009

| PAY PLAN | | MINIMUM RATE | MID RATE | MAXIMUM RATE |
|-----------------|----------|---------------------|-----------------|---------------------|
| GRADE | | SALARY | SALARY | SALARY |
| S-15 | ANNUAL | 33,119.22 | 44,158.19 | 55,198.00 |
| | BIWEEKLY | 1,273.82 | 1,698.39 | 2,123.00 |
| | HOURLY | 15.9227 | 21.2299 | 26.5375 |
| S-16 | ANNUAL | 34,623.68 | 46,164.98 | 57,705.86 |
| | BIWEEKLY | 1,331.68 | 1,775.58 | 2,219.46 |
| | HOURLY | 16.6460 | 22.1947 | 27.7432 |
| S-17 | ANNUAL | 36,291.01 | 48,388.08 | 60,484.94 |
| | BIWEEKLY | 1,395.81 | 1,861.08 | 2,326.34 |
| | HOURLY | 17.4476 | 23.2635 | 29.0793 |
| S-18 | ANNUAL | 37,950.02 | 50,599.54 | 63,250.10 |
| | BIWEEKLY | 1,459.62 | 1,946.14 | 2,432.70 |
| | HOURLY | 18.2452 | 24.3267 | 30.4087 |
| S-19 | ANNUAL | 39,760.24 | 53,013.58 | 66,266.93 |
| | BIWEEKLY | 1,529.24 | 2,038.98 | 2,548.73 |
| | HOURLY | 19.1155 | 25.4873 | 31.8591 |
| S-20 | ANNUAL | 41,644.72 | 55,526.22 | 69,407.52 |
| | BIWEEKLY | 1,601.72 | 2,135.62 | 2,669.52 |
| | HOURLY | 20.0215 | 26.6953 | 33.3690 |
| S-21 | ANNUAL | 43,689.98 | 58,253.73 | 72,816.85 |
| | BIWEEKLY | 1,680.38 | 2,240.53 | 2,800.65 |
| | HOURLY | 21.0048 | 28.0066 | 35.0081 |

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COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – S
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| S-22 | ANNUAL | 45,726.10 | 60,968.13 | 76,210.78 |
| | BIWEEKLY | 1,758.70 | 2,344.93 | 2,931.18 |
| | HOURLY | 21.9837 | 29.3116 | 36.6398 |
| S-23 | ANNUAL | 47,916.34 | 63,887.82 | 79,859.73 |
| | BIWEEKLY | 1,842.94 | 2,457.22 | 3,071.53 |
| | HOURLY | 23.0367 | 30.7153 | 38.3941 |
| S-24 | ANNUAL | 50,331.01 | 67,108.08 | 83,885.78 |
| | BIWEEKLY | 1,935.81 | 2,581.08 | 3,226.38 |
| | HOURLY | 24.1976 | 32.2635 | 40.3297 |
| S-25 | ANNUAL | 52,783.12 | 70,377.63 | 87,971.94 |
| | BIWEEKLY | 2,030.12 | 2,706.83 | 3,383.54 |
| | HOURLY | 25.3765 | 33.8354 | 42.2942 |
| S-26 | ANNUAL | 55,233.98 | 73,645.52 | 92,056.85 |
| | BIWEEKLY | 2,124.38 | 2,832.52 | 3,540.65 |
| | HOURLY | 26.5548 | 35.4065 | 44.2581 |
| S-27 | ANNUAL | 57,955.46 | 77,274.08 | 96,592.29 |
| | BIWEEKLY | 2,229.06 | 2,972.08 | 3,715.09 |
| | HOURLY | 27.8632 | 37.1510 | 46.4386 |
| S-28 | ANNUAL | 60,748.69 | 80,998.53 | 101,248.16 |
| | BIWEEKLY | 2,336.49 | 3,115.33 | 3,894.16 |
| | HOURLY | 29.2061 | 38.9416 | 48.6770 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – S
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| S-29 | ANNUAL | 63,686.90 | 84,916.21 | 106,145.52 |
| | BIWEEKLY | 2,449.50 | 3,266.01 | 4,082.52 |
| | HOURLY | 30.6187 | 40.8251 | 51.0315 |
| S-30 | ANNUAL | 66,780.69 | 89,040.85 | 111,301.22 |
| | BIWEEKLY | 2,568.49 | 3,424.65 | 4,280.82 |
| | HOURLY | 32.1061 | 42.8081 | 53.5102 |
| S-31 | ANNUAL | 68,112.72 | 90,816.96 | 113,521.41 |
| | BIWEEKLY | 2,619.72 | 3,492.96 | 4,366.21 |
| | HOURLY | 32.7465 | 43.6620 | 54.5776 |
| S-32 | ANNUAL | 71,413.47 | 95,218.24 | 119,023.01 |
| | BIWEEKLY | 2,746.67 | 3,662.24 | 4,577.81 |
| | HOURLY | 34.3334 | 45.7780 | 57.2226 |
| S-33 | ANNUAL | 74,933.66 | 99,911.76 | 124,889.86 |
| | BIWEEKLY | 2,882.06 | 3,842.76 | 4,803.46 |
| | HOURLY | 36.0258 | 48.0345 | 60.0432 |
| S-34 | ANNUAL | 78,532.90 | 104,710.32 | 130,887.74 |
| | BIWEEKLY | 3,020.50 | 4,027.32 | 5,034.14 |
| | HOURLY | 37.7562 | 50.3415 | 62.9268 |
| S-35 | ANNUAL | 82,341.17 | 109,788.43 | 137,235.28 |
| | BIWEEKLY | 3,166.97 | 4,222.63 | 5,278.28 |
| | HOURLY | 39.5871 | 52.7829 | 65.9785 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

COMPENSATION PLAN--FISCAL YEAR 2009
PAY PLAN – S
Effective July 7, 2008 through June 30, 2009

| PAY PLAN GRADE | | MINIMUM RATE SALARY | MID RATE SALARY | MAXIMUM RATE SALARY |
|-------------------|----------|------------------------|--------------------|------------------------|
| S-36 | ANNUAL | 86,448.54 | 115,264.03 | 144,079.94 |
| | BIWEEKLY | 3,324.94 | 4,433.23 | 5,541.54 |
| | HOURLY | 41.5618 | 55.4154 | 69.2692 |
| S-37 | ANNUAL | 90,666.37 | 120,888.35 | 151,110.34 |
| | BIWEEKLY | 3,487.17 | 4,649.55 | 5,811.94 |
| | HOURLY | 43.5896 | 58.1194 | 72.6492 |
| S-38 | ANNUAL | 92,460.78 | 123,281.18 | 154,101.58 |
| | BIWEEKLY | 3,556.18 | 4,741.58 | 5,926.98 |
| | HOURLY | 44.4523 | 59.2698 | 74.0873 |
| S-39 | ANNUAL | 97,022.22 | 129,362.90 | 161,703.36 |
| | BIWEEKLY | 3,731.62 | 4,975.50 | 6,219.36 |
| | HOURLY | 46.6453 | 62.1937 | 77.7420 |
| S-40 | ANNUAL | 104,856.13 | 139,807.82 | 174,759.94 |
| | BIWEEKLY | 4,032.93 | 5,377.22 | 6,721.54 |
| | HOURLY | 50.4116 | 67.2153 | 84.0192 |

The final FY 2009 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2009 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

JOB CLASSIFICATION TABLE--FISCAL YEAR 2009

| Class Code | Class Title | Pay Grade | Class Code | Class Title | Pay Grade |
|------------|--|-----------|------------|---|-----------|
| 1366 | ACCOUNTANT I | S-20 | 1159 | ASSISTANT DIRECTOR OF VEHICLE SERVICES | S-32 |
| 1364 | ACCOUNTANT II | S-24 | 1124 | ASSISTANT DIRECTOR, DEPARTMENT OF PLANNING AND ZONING | S-35 |
| 1362 | ACCOUNTANT III | S-27 | | | |
| 7207 | ADMINISTRATIVE AIDE | X-01 | 4163 | ASSISTANT DIRECTOR, PUBLIC SAFETY COMMUNICATIONS CENTER | P-26 |
| 7344 | ADMINISTRATIVE ASSISTANT - INTERNATIONAL | S-19 | | | |
| 7345 | ADMINISTRATIVE ASSISTANT - NATIONAL | S-17 | 4261 | ASSISTANT FIRE APPARATUS SUPERVISOR | F-19 |
| 2255 | ADMINISTRATIVE ASSISTANT I | S-09 | 4205 | ASSISTANT FIRE CHIEF | F-33 |
| 2254 | ADMINISTRATIVE ASSISTANT II | S-13 | 3725 | ASSISTANT HISTORIAN | S-15 |
| 2253 | ADMINISTRATIVE ASSISTANT III | S-15 | 7608 | ASSISTANT INSTRUCTOR I | S-01 |
| 2252 | ADMINISTRATIVE ASSISTANT IV | S-17 | 7609 | ASSISTANT INSTRUCTOR II | S-06 |
| 2251 | ADMINISTRATIVE ASSISTANT V | S-19 | 6243 | ASSISTANT MOTOR EQUIPMENT SUPERINTENDENT | S-23 |
| 2250 | ADMINISTRATIVE ASSOCIATE | S-21 | 1570 | ASSISTANT PRODUCER | S-19 |
| 6221 | AIRCRAFT & POWERPLANT TECHNICIAN I | S-20 | 1414 | ASSISTANT REAL ESTATE APPRAISER | S-19 |
| 6220 | AIRCRAFT & POWERPLANT TECHNICIAN II | S-21 | 1406 | ASSISTANT REAL ESTATE DIRECTOR | S-31 |
| 4147 | ANIMAL CARETAKER I | S-13 | 6611 | ASSISTANT REFUSE SUPERINTENDENT | S-22 |
| 4146 | ANIMAL CARETAKER II | S-15 | 3624 | ASSISTANT RESIDENTIAL COUNSELOR | S-16 |
| 4152 | ANIMAL CONTROL OFFICER I | P-18 | 6212 | ASSISTANT SUPERVISOR FACILITIES SUPPORT | S-24 |
| 4151 | ANIMAL CONTROL OFFICER II | P-20 | 5363 | ASSISTANT SUPERVISORY ENGINEERING INSPECTOR | S-22 |
| 4150 | ANIMAL CONTROL OFFICER III | P-23 | 3334 | ASSISTANT THEATER TECHNICAL DIRECTOR | S-19 |
| 4154 | ANIMAL SHELTER DIRECTOR | S-29 | 7201 | ASSISTANT TO COUNTY EXECUTIVE | E-07 |
| 1278 | ARCHIVES TECHNICIAN | S-16 | 3410 | ASSOCIATE DIRECTOR LIBRARY OPERATIONS | S-31 |
| 1277 | ASSISTANT ARCHIVIST | S-20 | 3412 | ASSOCIATE DIRECTOR LIBRARY TECH OPERATIONS | S-31 |
| 1738 | ASSISTANT BUYER | S-14 | 1132 | ASST DIR PER PROP STATE INCOME & LICENSING | S-31 |
| 4314 | ASSISTANT COMMONWEALTH ATTORNEY I | S-23 | 1097 | ASST. DIRECTOR FOR MEDICAL SERVICES (8008) | S-38 |
| 4312 | ASSISTANT COMMONWEALTH ATTORNEY II | S-28 | 4188 | ATU TECHNICIAN | S-14 |
| 4310 | ASSISTANT COMMONWEALTH ATTORNEY III | S-31 | 3194 | AUDIOLOGIST I | S-21 |
| 4308 | ASSISTANT COMMONWEALTH ATTORNEY IV | S-33 | 3193 | AUDIOLOGIST II | S-23 |
| 4324 | ASSISTANT COUNTY ATTORNEY I | L-01 | 2165 | AUDIOVISUAL/TELEVISION TECHNICIAN | S-14 |
| 4322 | ASSISTANT COUNTY ATTORNEY III | L-03 | 1268 | AUDITOR I | S-20 |
| 4320 | ASSISTANT COUNTY ATTORNEY IV | L-04 | 1267 | AUDITOR II | S-24 |
| 4319 | ASSISTANT COUNTY ATTORNEY V | L-05 | 1266 | AUDITOR III | S-27 |
| 4318 | ASSISTANT COUNTY ATTORNEY VI | L-06 | 1265 | AUDITOR IV | S-31 |
| 4317 | ASSISTANT COUNTY ATTORNEY VII | L-07 | 6250 | AUTO BODY REPAIRER I | S-17 |
| 1209 | ASSISTANT COUNTY DEBT MANAGER | S-31 | 6249 | AUTO BODY REPAIRER II | S-19 |
| 7202 | ASSISTANT COUNTY EXECUTIVE | E-08 | 6246 | AUTOMOTIVE MECHANIC I | S-17 |
| 1089 | ASSISTANT DIRECTOR COURT SERVICES (3241) | S-33 | 6244 | AUTOMOTIVE MECHANIC II | S-19 |
| 7106 | ASSISTANT DIRECTOR ECONOMIC DEVELOPMENT AUTH | S-29 | 6255 | AUTOMOTIVE PARTS SPECIALIST I | S-14 |
| 1093 | ASSISTANT DIRECTOR FOR HEALTH SERVICES (8004) | S-35 | 6254 | AUTOMOTIVE PARTS SPECIALIST II | S-15 |
| 1138 | ASSISTANT DIRECTOR HUMAN RESOURCES | S-33 | 3660 | BEHAVIORAL HEALTH NURSE CLINICIAN NURSE SPECIALIST | S-26 |
| 1145 | ASSISTANT DIRECTOR OF COMMUNITY & RECREATION SERVICES | S-34 | 3659 | BEHAVIORAL HEALTH NURSE CLINICIAN/CASE MANAGER | S-24 |
| | | | 3661 | BEHAVIORAL HEALTH NURSE SUPERVISOR | S-26 |
| 3122 | ASSISTANT DIRECTOR OF PATIENT CARE SERVICES | S-30 | 1218 | BUDGET ANALYST I | S-20 |
| 1183 | ASSISTANT DIRECTOR OF PUBLIC WORKS & ENVIRONMENTAL SVCS. | S-36 | 1217 | BUDGET ANALYST II | S-24 |
| | | | 1216 | BUDGET ANALYST III | S-27 |

JOB CLASSIFICATION TABLE--FISCAL YEAR 2009

| Class Code | Class Title | Pay Grade | Class Code | Class Title | Pay Grade |
|------------|--|-----------|------------|---|-----------|
| 1215 | BUDGET ANALYST IV | S-31 | 1392 | CLAIMS MANAGER | S-27 |
| 5304 | BUILDING INSPECTIONS DIVISION DIRECTOR | S-33 | 1395 | CLAIMS SPECIALIST | S-20 |
| 1801 | BUSINESS ANALYST I | S-22 | 1087 | CLERK-BOARD OF SUPERVISORS (2105) | E-05 |
| 1802 | BUSINESS ANALYST II | S-24 | 3134 | CLINIC ROOM AIDE | S-14 |
| 1803 | BUSINESS ANALYST III | S-27 | 3657 | CLINICAL PSYCHOLOGIST (3152) | S-27 |
| 1804 | BUSINESS ANALYST IV | S-29 | 5156 | CODE SPECIALIST I | S-18 |
| 7312 | BUSINESS DEVELOPMENT MANAGER I | S-17 | 5155 | CODE SPECIALIST II | S-24 |
| 7311 | BUSINESS DEVELOPMENT MANAGER II | S-20 | 5154 | CODE SPECIALIST III | S-27 |
| 7310 | BUSINESS DEVELOPMENT MANAGER III | S-24 | 5316 | COMBINATION INSPECTOR | S-20 |
| 7309 | BUSINESS DEVELOPMENT MANAGER IV | S-27 | 3608 | COMM SVS BD PLANNING & DEVELOPMENT DIRECTOR | S-33 |
| 7341 | BUSINESS RESOURCES MANAGER | S-19 | 1108 | COMMONWEALTH ATTORNEY (ELECTED) | S-39 |
| 1423 | BUSINESS TAX SPECIALIST I | S-18 | 5177 | COMMUNICATIONS ENGINEER | S-21 |
| 1422 | BUSINESS TAX SPECIALIST II | S-20 | 7325 | COMMUNICATIONS MANAGER | S-27 |
| 1736 | BUYER I | S-20 | 1256 | COMMUNICATIONS SPECIALIST I | S-21 |
| 1734 | BUYER II | S-24 | 1257 | COMMUNICATIONS SPECIALIST II | S-24 |
| 6274 | CARPENTER I | S-16 | 1258 | COMMUNICATIONS SPECIALIST III | S-27 |
| 6272 | CARPENTER II | S-18 | 1259 | COMMUNICATIONS SPECIALIST IV | S-29 |
| 6270 | CARPENTER SUPERVISOR | S-20 | 6363 | COMMUNICATIONS TECHNICIAN | S-18 |
| 3265 | CASE AIDE | S-09 | 3175 | COMMUNITY HEALTH SPECIALIST | S-22 |
| 1390 | CASHIER | S-09 | 1528 | CONSUMER INVESTIGATOR | S-18 |
| 7101 | CHAIRMAN BOARD OF SUPERVISORS | X-01 | 1527 | CONSUMER SPECIALIST I | S-22 |
| 6120 | CHAUFFEUR | S-09 | 1526 | CONSUMER SPECIALIST II | S-25 |
| 1360 | CHIEF ACCTING FISCAL OFFICER | S-28 | 1524 | CONSUMER SPECIALIST III | S-28 |
| 4149 | CHIEF ANIMAL CONTROL OFFICER | P-26 | 2193 | COOK | S-11 |
| 6235 | CHIEF BUILDING MAINTENANCE SECTION | S-22 | 2194 | COOK'S AIDE | S-08 |
| 5152 | CHIEF CODE ENFORCEMENT BRANCH | S-30 | 7213 | CO-OP STUDENT I | S-07 |
| 4410 | CHIEF DEPUTY SHERIFF | C-33 | 7212 | CO-OP STUDENT II | S-09 |
| 5330 | CHIEF ELECTRICAL INSPECTOR | S-27 | 7211 | CO-OP STUDENT III | S-11 |
| 1358 | CHIEF FINANCE DIVISION | S-31 | 7210 | CO-OP STUDENT IV | S-13 |
| 1158 | CHIEF FIRE AND RESCUE DEPARTMENT | E-13 | 4444 | CORRECTIONAL HEALTH NURSE I | S-21 |
| 5340 | CHIEF MECHANICAL INSPECTOR | S-27 | 4443 | CORRECTIONAL HEALTH NURSE II | S-23 |
| 1133 | CHIEF OF POLICE | E-13 | 4442 | CORRECTIONAL HEALTH NURSE III | S-25 |
| 5109 | CHIEF OF SURVEY PARTIES | S-25 | 4441 | CORRECTIONAL HEALTH NURSE IV | S-28 |
| 5320 | CHIEF PLUMBING INSPECTOR | S-27 | 4440 | CORRECTIONAL HEALTH SERVICES ADMINISTRATOR | S-29 |
| 3910 | CHIEF TRANSIT OPERATIONS | S-27 | 4425 | CORRECTIONAL TECHNICIAN | S-13 |
| 6236 | CHIEF UTILITIES BRANCH | S-22 | 1276 | COUNTY ARCHIVIST | S-26 |
| 5352 | CHIEF ZONING INSPECTOR | S-27 | 1110 | COUNTY ATTORNEY | X-01 |
| 5186 | CHIEF, ENVIRONMENTAL MONITORING | S-31 | 1112 | COUNTY CLERK (ELECTED) | X-01 |
| 3208 | CHILD CARE PROGRAM ADMINISTRATOR I | S-27 | 1208 | COUNTY DEBT MANAGER | S-35 |
| 3207 | CHILD CARE PROGRAM ADMINISTRATOR II | S-31 | 7103 | COUNTY EXECUTIVE | X-01 |
| 3222 | CHILD CARE SPECIALIST I | S-20 | 5110 | COUNTY SURVEYOR | S-31 |
| 3221 | CHILD CARE SPECIALIST II | S-22 | 4141 | CRIME ANALYST I | S-20 |
| 3220 | CHILD CARE SPECIALIST III | S-24 | 4142 | CRIME ANALYST II | S-22 |
| 1389 | CLAIMS & REHABILITATION SUPERVISOR | S-25 | 4140 | CRIME ANALYST PROGRAM MANAGER | S-27 |

JOB CLASSIFICATION TABLE--FISCAL YEAR 2009

| Class Code | Class Title | Pay Grade | Class Code | Class Title | Pay Grade |
|------------|---|-----------|------------|---|-----------|
| 6736 | CUSTODIAN I | S-07 | 1094 | DEPUTY DIRECTOR, PUBLIC WORKS AND ENVIRONMENTAL SERVICES (8005) | S-37 |
| 6734 | CUSTODIAN II | S-08 | 1128 | DEPUTY FINANCE DIRECTOR | S-34 |
| 6732 | CUSTODIAN III | S-09 | 4206 | DEPUTY FIRE CHIEF | F-31 |
| 1806 | DATA ANALYST I | S-24 | 4414 | DEPUTY SHERIFF 1 ST LIEUTENANT | C-26 |
| 1807 | DATA ANALYST II | S-27 | 4412 | DEPUTY SHERIFF CAPTAIN | C-28 |
| 1808 | DATA ANALYST III | S-29 | 4422 | DEPUTY SHERIFF I | C-17-2 |
| 1811 | DATABASE ADMINISTRATOR I | S-27 | 4420 | DEPUTY SHERIFF II | C-18 |
| 1812 | DATABASE ADMINISTRATOR II | S-29 | 4411 | DEPUTY SHERIFF MAJOR | C-31 |
| 1813 | DATABASE ADMINISTRATOR III | S-31 | 4416 | DEPUTY SHERIFF SECOND LIEUTENANT | C-21 |
| 3234 | DAY CARE CENTER AIDE | S-08 | 4418 | DEPUTY SHERIFF SERGEANT | C-20 |
| 3233 | DAY CARE CENTER ASSISTANT TEACHER | S-12 | 5209 | DEPUTY ZONING ADMINISTRATOR | S-32 |
| 3230 | DAY CARE CENTER SUPERVISOR | S-20 | 6258 | DIGITAL PRINTING ANALYST | S-21 |
| 3231 | DAY CARE CENTER TEACHER I | S-15 | 1114 | DIR DEPT OF CABLE COMMUNICATION & CONSUMER PROTECTION | E-09 |
| 3232 | DAY CARE CENTER TEACHER II | S-18 | 1507 | DIRECTOR COMMUNICATIONS POLICY & REGULATION DIVISION | S-32 |
| 7450 | DENTAL ASSISTANT | S-11 | 1509 | DIRECTOR COMMUNICATIONS PRODUCTIONS DIVISION | S-32 |
| 7455 | DENTAL HYGIENIST | S-16 | 1505 | DIRECTOR CONSUMER PROTECTION DIVISION | S-32 |
| 4102 | DEPUTY CHIEF OF POLICE | O-33 | 7315 | DIRECTOR MARKET RESEARCH & REAL ESTATE | S-31 |
| 2107 | DEPUTY CLERK-BOARD OF SUPERVISORS | S-18 | 7340 | DIRECTOR OF ADMINISTRATION | S-24 |
| 4306 | DEPUTY COMMONWEALTH ATTORNEY | S-35 | 1195 | DIRECTOR OF ADMINISTRATION FOR HUMAN SERVICES | E-10 |
| 3314 | DEPUTY COMMUNITY CENTER DIRECTOR | S-27 | 3602 | DIRECTOR OF ALCOHOL & DRUG PROGRAMS | S-35 |
| 1096 | DEPUTY COORDINATOR OF EMERGENCY MANAGEMENT (8007) | S-31 | 1178 | DIRECTOR OF AREA AGENCY ON AGING | S-31 |
| 4315 | DEPUTY COUNTY ATTORNEY | L-09 | 3656 | DIRECTOR OF CLINICAL OPERATIONS | S-33 |
| 1113 | DEPUTY COUNTY CLERK | S-33 | 1148 | DIRECTOR OF COMMUNITY & RECREATION SERVICES | E-12 |
| 1105 | DEPUTY COUNTY EXECUTIVE | E-14 | 1185 | DIRECTOR OF CONSTRUCTION MANAGEMENT DIVISION | S-35 |
| 5111 | DEPUTY COUNTY SURVEYOR | S-27 | 1135 | DIRECTOR OF COUNTY LIBRARY | E-12 |
| 1102 | DEPUTY DIRECTOR DEPARTMENT OF INFORMATION TECHNOLOGY | S-36 | 1088 | DIRECTOR OF COURT SERVICES (3240) | E-10 |
| 1091 | DEPUTY DIRECTOR FAMILY SERVICES (8000) | S-35 | 7105 | DIRECTOR OF ECONOMIC DEVELOPMENT AUTHORITY | X-01 |
| 1090 | DEPUTY DIRECTOR HOUSING & COMMUNITY DEV (3810) | S-35 | 3110 | DIRECTOR OF ENVIRONMENTAL HEALTH | S-33 |
| 1143 | DEPUTY DIRECTOR HUMAN SERVICES ADMINISTRATION | S-33 | 1117 | DIRECTOR OF EQUITY PROGRAMS | E-06 |
| 1111 | DEPUTY DIRECTOR INTERNAL AUDIT | S-32 | 1199 | DIRECTOR OF FAMILY SERVICES | E-13 |
| 1136 | DEPUTY DIRECTOR LIBRARY | S-34 | 1115 | DIRECTOR OF HEALTH | E-14 |
| 1126 | DEPUTY DIRECTOR MH/MR/ADS | S-36 | 1196 | DIRECTOR OF HOUSING & COMMUNITY DEVELOPMENT | E-12 |
| 1156 | DEPUTY DIRECTOR OFFICE OF TRANSPORTATION | S-33 | 1137 | DIRECTOR OF HUMAN RESOURCES | E-12 |
| 1144 | DEPUTY DIRECTOR PARK AUTHORITY | S-35 | 1176 | DIRECTOR OF HUMAN SERVICES SYSTEMS MGMT | E-11 |
| 1162 | DEPUTY DIRECTOR PUBLIC AFFAIRS | S-31 | 1101 | DIRECTOR OF INFORMATION TECHNOLOGY | E-13 |
| 1151 | DEPUTY DIRECTOR PURCHASING & SUPPLY MANAGEMENT | S-32 | 1107 | DIRECTOR OF INTERNAL AUDIT | E-09 |
| 1228 | DEPUTY DIRECTOR TO THE RETIREMENT BOARDS | S-32 | 1188 | DIRECTOR OF LAND ACQUISITIONS | S-33 |
| 1099 | DEPUTY DIRECTOR, DEPT. OF PUBLIC SAFETY COMMUNICATIONS (8011) | S-33 | 1194 | DIRECTOR OF MAINTENANCE & STORMWATER MGMT | S-35 |
| 1152 | DEPUTY DIRECTOR, MANAGEMENT & BUDGET | S-35 | 1146 | DIRECTOR OF MANAGEMENT AND BUDGET | E-12 |
| 1082 | DEPUTY DIRECTOR, OCRR | S-32 | 3604 | DIRECTOR OF MENTAL HEALTH PROGRAMS | S-35 |
| | | | 3603 | DIRECTOR OF MENTAL RETARDATION PROGRAMS | S-35 |

JOB CLASSIFICATION TABLE--FISCAL YEAR 2009

| Class Code | Class Title | Pay Grade | Class Code | Class Title | Pay Grade |
|------------|---|-----------|------------|---|-----------|
| 1122 | DIRECTOR OF OFFICE FOR CHILDREN | S-36 | 7109 | ELECTORAL BOARD SECRETARY | X-01 |
| 1142 | DIRECTOR OF PARK AUTHORITY | E-12 | 6282 | ELECTRICIAN I | S-17 |
| 3120 | DIRECTOR OF PATIENT CARE SERVICES | S-33 | 6280 | ELECTRICIAN II | S-19 |
| 1131 | DIRECTOR OF PER PROPERTY STATE INCOME & LICENSING | S-34 | 6278 | ELECTRICIAN SUPERVISOR | S-21 |
| 1184 | DIRECTOR OF PLANNING & DESIGN DIVISION | S-35 | 6365 | ELECTRONIC EQUIPMENT SUPERVISOR | S-21 |
| 1120 | DIRECTOR OF PLANNING & ZONING | E-12 | 6367 | ELECTRONIC EQUIPMENT TECHNICIAN I | S-17 |
| 1163 | DIRECTOR OF PUBLIC AFFAIRS | E-09 | 6366 | ELECTRONIC EQUIPMENT TECHNICIAN II | S-19 |
| 1182 | DIRECTOR OF PUBLIC WORKS & ENVIRONMENTAL SERVICES | E-13 | 3260 | ELIGIBILITY SUPERVISOR | S-24 |
| 1150 | DIRECTOR OF PURCHASING AND SUPPLY MANAGEMENT | E-09 | 1095 | EMERGENCY MANAGEMENT COORDINATOR (8006) | E-09 |
| 1405 | DIRECTOR OF REAL ESTATE | S-34 | 4158 | EMERGENCY WATCH OFFICER | S-22 |
| 1190 | DIRECTOR OF SOLID WASTE COLLECTION/RECYCLING | S-35 | 3630 | EMERGENCY/MOBILE CRISIS UNIT SUPERVISOR | S-27 |
| 1186 | DIRECTOR OF SOLID WASTE DISPOSAL/RESOURCE RECOVERY | S-35 | 5104 | ENGINEER I | S-20 |
| 1092 | DIRECTOR OF STORMWATER PLANNING (8002) | S-35 | 5103 | ENGINEER II | S-24 |
| 1130 | DIRECTOR OF TAX ADMINISTRATION | E-12 | 5102 | ENGINEER III | S-27 |
| 1166 | DIRECTOR OF TRANSPORTATION | E-12 | 5101 | ENGINEER IV | S-29 |
| 1155 | DIRECTOR OF VEHICLE SERVICES | E-09 | 5106 | ENGINEER V | S-31 |
| 1193 | DIRECTOR OF WASTEWATER COLLECTION DIVISION | S-35 | 5107 | ENGINEER VI | S-32 |
| 1191 | DIRECTOR OF WASTEWATER PLANNING & MONITORING DIVISION | S-35 | 5182 | ENGINEERING AIDE | S-12 |
| 1192 | DIRECTOR OF WASTEWATER TREATMENT | S-35 | 5172 | ENGINEERING DRAFTER | S-17 |
| 1098 | DIRECTOR, DEPARTMENT OF PUBLIC SAFETY COMMUNICATION (8010) | E-10 | 5366 | ENGINEERING INSPECTOR | S-17 |
| 1164 | DIRECTOR, FACILITIES MANAGEMENT DEPARTMENT | E-09 | 5151 | ENGINEERING PLANS EXAMINER | S-22 |
| 5121 | DIRECTOR, LAND DEVELOPMENT REVIEW & COMPLIANCE DIVISION | S-33 | 5119 | ENGINEERING TECHNICIAN I | S-14 |
| 1083 | DIRECTOR, OCRR | E-09 | 5118 | ENGINEERING TECHNICIAN II | S-18 |
| 1510 | DIRECTOR, PRINT, MAIL, AND ADMINISTRATIVE SERVICES DIVISION | S-29 | 5117 | ENGINEERING TECHNICIAN III | S-21 |
| 1440 | DIRECTOR, REVENUE COLLECTION | S-34 | 5123 | ENVIRONMENTAL & FACILITIES INSPECTION DIRECTOR | S-33 |
| 4195 | DIRECTOR, VICTIM-WITNESS PROGRAMS | S-27 | 5122 | ENVIRONMENTAL & SITE REVIEW DIVISION DIRECTOR | S-33 |
| 7291 | DISASTER ASSISTANCE SPECIALIST I | S-21 | 1213 | ENVIRONMENTAL COORDINATOR | S-33 |
| 7290 | DISASTER ASSISTANCE SPECIALIST II | S-30 | 3111 | ENVIRONMENTAL HEALTH PROGRAM MANAGER | S-28 |
| 1293 | DPSC CHIEF, OPERATIONS DIVISION | P-26 | 3118 | ENVIRONMENTAL HEALTH SPECIALIST I | S-20 |
| 5125 | ECOLOGIST I | S-20 | 3116 | ENVIRONMENTAL HEALTH SPECIALIST II | S-23 |
| 5126 | ECOLOGIST II | S-24 | 3114 | ENVIRONMENTAL HEALTH SPECIALIST III | S-25 |
| 5127 | ECOLOGIST III | S-27 | 3113 | ENVIRONMENTAL HEALTH SUPERVISOR | S-26 |
| 7358 | EDA INTERN | S-07 | 5187 | ENVIRONMENTAL LABORATORY MANAGER | S-27 |
| 7360 | EDA INTERN I | S-10 | 5193 | ENVIRONMENTAL TECHNICIAN I | S-14 |
| 7359 | EDA INTERN II | S-13 | 5192 | ENVIRONMENTAL TECHNICIAN II | S-17 |
| 7301 | EDA PRESIDENT / CEO | X-01 | 5190 | ENVIRONMENTAL TECHNOLOGIST I | S-19 |
| 7306 | EDA PROGRAM DIRECTOR I | S-27 | 5189 | ENVIRONMENTAL TECHNOLOGIST II | S-21 |
| 7305 | EDA PROGRAM DIRECTOR II | S-35 | 5188 | ENVIRONMENTAL TECHNOLOGIST III | S-23 |
| 7302 | EDA VICE PRESIDENT | S-36 | 3101 | EPIDEMIOLOGIST | S-26 |
| 2118 | ELECTION SPECIALIST | S-16 | 6373 | EQUIPMENT REPAIRER | S-15 |
| | | | 7328 | EVENT MANAGER | S-25 |
| | | | 1119 | EXEC DIR FAIRFAX-FALLS CHURCH COMMUNITY SERVICE BOARD | E-13 |
| | | | 7343 | EXECUTIVE ADMINISTRATIVE ASSISTANT | S-20 |

JOB CLASSIFICATION TABLE--FISCAL YEAR 2009

| Class Code | Class Title | Pay Grade | Class Code | Class Title | Pay Grade |
|------------|--|-----------|------------|---|-----------|
| 1086 | EXECUTIVE DIRECTOR CIVIL SERVICE COMMISSION (1260) | E-06 | 1174 | GENERAL MANAGER, PSTOC | E-08 |
| 1123 | EXECUTIVE DIRECTOR COMMISSION FOR WOMEN | E-05 | 1084 | GENERAL REGISTRAR (1250) | X-01 |
| 1118 | EXECUTIVE DIRECTOR COMMUNITY ACTION AGENCY | E-06 | 1820 | GEOGRAPHIC INFORMATION SPATIAL ANALYST I | S-23 |
| 1134 | EXECUTIVE DIRECTOR HUMAN RIGHTS COMMISSION | E-06 | 1821 | GEOGRAPHIC INFORMATION SPATIAL ANALYST II | S-25 |
| 1198 | EXECUTIVE DIRECTOR MCLEAN COMMUNITY CENTER | S-32 | 1822 | GEOGRAPHIC INFORMATION SPATIAL ANALYST III | S-27 |
| 1085 | EXECUTIVE DIRECTOR PLANNING COMMISSION (1255) | E-05 | 1823 | GEOGRAPHIC INFORMATION SPATIAL ANALYST IV | S-29 |
| 7107 | EXECUTIVE DIRECTOR RESTON COMMUNITY CENTER | S-32 | 1815 | GEOGRAPHIC INFORMATION SYSTEM TECHNICIAN | S-19 |
| 1121 | EXECUTIVE DIRECTOR TO THE RETIREMENT BOARDS | E-11 | 1816 | GEOGRAPHIC INFORMATION SYSTEM TECHNICIAN SUPERVISOR | S-21 |
| 7472 | EXEMPT PHYSICIAN | X-01 | | | |
| 7470 | EXEMPT PSYCHIATRIST | X-01 | 3753 | GOLF COURSE SUPERINTENDENT I | S-20 |
| 6730 | FACILITIES SERVICES SPECIALIST | S-20 | 3752 | GOLF COURSE SUPERINTENDENT II | S-22 |
| 3771 | FACILITY ATTENDANT I | S-12 | 3751 | GOLF COURSE SUPERINTENDENT III | S-24 |
| 3770 | FACILITY ATTENDANT II | S-14 | 1224 | GRADUATE MANAGEMENT INTERN | S-20 |
| 3209 | FAMILY SERVICES DIVISION DIRECTOR | S-33 | 2175 | GRAPHIC ARTIST I | S-13 |
| 7835 | FIELD MAINTENANCE WORKER | S-03 | 2174 | GRAPHIC ARTIST II | S-15 |
| 1127 | FINANCE DIRECTOR | E-12 | 2173 | GRAPHIC ARTIST III | S-17 |
| 3811 | FINANCE MANAGER, DEPT. OF HOUSING & COMMUNITY DEV. | S-33 | 7885 | HEAD LIFEGUARD | S-06 |
| 7115 | FINANCIAL AND PROGRAMS AUDITOR | S-36 | 3219 | HEAD START COORDINATOR | S-26 |
| 1367 | FINANCIAL REPORTING MANAGER | S-29 | 1211 | HEALTH PROMOTION & PRIVACY COORDINATOR | S-33 |
| 4125 | FINGERPRINT SPECIALIST I | S-15 | 3147 | HEALTH SERVICES COMMUNICATION SPECIALIST | S-23 |
| 4124 | FINGERPRINT SPECIALIST II | S-17 | 6112 | HEAVY EQUIPMENT OPERATOR | S-17 |
| 4123 | FINGERPRINT SPECIALIST III | S-22 | 6110 | HEAVY EQUIPMENT SUPERVISOR | S-19 |
| 4127 | FINGERPRINT SPECIALIST SUPERVISOR | S-24 | 4135 | HELICOPTER PILOT | S-22 |
| 4262 | FIRE APPARATUS MECHANIC | F-17 | 5220 | HERITAGE RESOURCE SPECIALIST I | S-18 |
| 4260 | FIRE APPARATUS SUPERVISOR | F-21 | 5221 | HERITAGE RESOURCE SPECIALIST II | S-20 |
| 4225 | FIRE BATTALION CHIEF | F-29 | 5222 | HERITAGE RESOURCE SPECIALIST III | S-23 |
| 4232 | FIRE CAPTAIN I | F-25 | 5223 | HERITAGE RESOURCE SPECIALIST IV | S-26 |
| 4230 | FIRE CAPTAIN II | F-27 | 3723 | HISTORIAN I | S-18 |
| 4242 | FIRE DATA SPECIALIST | S-13 | 3722 | HISTORIAN II | S-21 |
| 5368 | FIRE INSPECTOR I | S-16 | 3721 | HISTORIAN III | S-23 |
| 5369 | FIRE INSPECTOR II | S-20 | 3720 | HISTORIAN IV | S-25 |
| 5370 | FIRE INSPECTOR III | S-22 | 3132 | HOME HEALTH AIDE | S-14 |
| 5371 | FIRE INSPECTOR IV | S-24 | 3755 | HORTICULTURAL TECHNICIAN | S-15 |
| 4233 | FIRE LIEUTENANT | F-22 | 3812 | HOUSING & COMMUNITY DEVELOPMENT DIVISION DIRECTOR | S-32 |
| 4234 | FIRE TECHNICIAN | F-19 | 3860 | HOUSING MANAGER | S-13 |
| 4236 | FIREFIGHTER | F-18 | 3855 | HOUSING SERVICES SPECIALIST I | S-19 |
| 4235 | FIREFIGHTER/MEDIC | F-18 | 3853 | HOUSING SERVICES SPECIALIST II | S-21 |
| 1357 | FISCAL ADMINISTRATOR (3288) | S-29 | 3850 | HOUSING SERVICES SPECIALIST III | S-23 |
| 4430 | FOOD SERVICE SPECIALIST | S-13 | 3847 | HOUSING SERVICES SPECIALIST IV | S-25 |
| 4431 | FOOD SERVICE SUPERVISOR | S-16 | 3845 | HOUSING SERVICES SPECIALIST V | S-28 |
| 2171 | FORENSIC ARTIST | S-22 | 3840 | HOUSING/COMM DEV PROPERTY MANAGEMENT SUPVR | S-29 |
| 6640 | GARAGE SERVICE WORKER | S-08 | 3836 | HOUSING/COMM DEVELOPER I | S-22 |
| 6416 | GENERAL BUILDING MAINTENANCE WORKER I | S-16 | 3834 | HOUSING/COMM DEVELOPER II | S-23 |
| 6415 | GENERAL BUILDING MAINTENANCE WORKER II | S-18 | 3832 | HOUSING/COMM DEVELOPER III | S-25 |

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| 3830 | HOUSING/COMM DEVELOPER IV | S-28 | 1580 | INSTRUCTIONAL/CABLE TELEVISION SPECIALIST | S-28 |
| 3829 | HOUSING/COMM DEVELOPER V | S-30 | 7610 | INSTRUCTOR I | S-14 |
| 1223 | HR ANALYST I | S-20 | 7611 | INSTRUCTOR II | S-16 |
| 1222 | HR ANALYST II | S-24 | 7612 | INSTRUCTOR III | S-18 |
| 1221 | HR ANALYST III | S-27 | 7613 | INSTRUCTOR IV | S-25 |
| 1220 | HR ANALYST IV | S-31 | 6559 | INSTRUMENTATION SUPERVISOR | S-24 |
| 1233 | HUMAN RIGHTS SPECIALIST I | S-20 | 6565 | INSTRUMENTATION TECHNICIAN I | S-14 |
| 1234 | HUMAN RIGHTS SPECIALIST II | S-24 | 6563 | INSTRUMENTATION TECHNICIAN II | S-19 |
| 1235 | HUMAN RIGHTS SPECIALIST III | S-27 | 6561 | INSTRUMENTATION TECHNICIAN III | S-20 |
| 1236 | HUMAN RIGHTS SPECIALIST IV | S-31 | 1391 | INSURANCE MANAGER | S-28 |
| 3227 | HUMAN SERVICE WORKER I | S-18 | 4247 | INTERNAL AFFAIRS INVESTIGATOR | S-27 |
| 3226 | HUMAN SERVICE WORKER II | S-19 | 7270 | INTERNAL IT CONSULTANT | X-01 |
| 3225 | HUMAN SERVICE WORKER III | S-22 | 1851 | INTERNET/INTRANET ARCHITECT I | S-24 |
| 3224 | HUMAN SERVICE WORKER IV | S-24 | 1852 | INTERNET/INTRANET ARCHITECT II | S-27 |
| 3223 | HUMAN SERVICE WORKER V | S-27 | 1853 | INTERNET/INTRANET ARCHITECT III | S-29 |
| 3206 | HUMAN SERVICES ASSISTANT | S-15 | 1854 | INTERNET/INTRANET ARCHITECT IV | S-31 |
| 3205 | HUMAN SERVICES COORDINATOR I | S-17 | 1710 | INVENTORY MANAGEMENT SUPERVISOR | S-21 |
| 3204 | HUMAN SERVICES COORDINATOR II | S-18 | 1396 | INVESTMENT ANALYST | S-29 |
| 3203 | HUMAN SERVICES COORDINATOR III | S-20 | 1359 | INVESTMENT MANAGER | S-31 |
| 6388 | HVAC TECHNICIAN I | S-19 | 1832 | IT SECURITY PROGRAM DIRECTOR | S-33 |
| 6387 | HVAC TECHNICIAN II | S-20 | 1884 | IT SYSTEMS ARCHITECT | S-31 |
| 6557 | INDUSTRIAL ELECTRICIAN I | S-14 | 7260 | JUDICIAL LAW CLERK | L-01 |
| 6555 | INDUSTRIAL ELECTRICIAN II | S-18 | 3239 | JUVENILE DETENTION CENTER ADMINISTRATOR | S-31 |
| 6554 | INDUSTRIAL ELECTRICIAN III | S-20 | 3746 | LANDSCAPE ARCHITECT I | S-20 |
| 6558 | INDUSTRIAL ELECTRICIAN SUPERVISOR | S-23 | 3744 | LANDSCAPE ARCHITECT II | S-24 |
| 1241 | INFORMATION OFFICER I | S-21 | 3742 | LANDSCAPE ARCHITECT III | S-27 |
| 1240 | INFORMATION OFFICER II | S-24 | 4432 | LAUNDRY SPECIALIST | S-12 |
| 1238 | INFORMATION OFFICER III | S-27 | 6658 | LAUNDRY WORKER | S-06 |
| 1237 | INFORMATION OFFICER IV | S-29 | 6531 | LEAD PLANT OPERATOR | S-18 |
| 1830 | INFORMATION SECURITY ANALYST I | S-24 | 5159 | LEASING AGENT | S-27 |
| 1831 | INFORMATION SECURITY ANALYST II | S-27 | 1227 | LEGAL RECORDS/SERVICES MANAGER | S-22 |
| 1833 | INFORMATION SECURITY ANALYST III | S-29 | 1212 | LEGISLATIVE DIRECTOR | S-34 |
| 1270 | INFORMATION SYSTEMS AUDITOR | S-28 | 1214 | LEGISLATIVE LIAISON | S-31 |
| 7331 | INFORMATION SYSTEMS MANAGER | S-24 | 3424 | LIBRARIAN I | S-20 |
| 1840 | INFORMATION TECHNOLOGY EDUCATOR II (1651) | S-21 | 3422 | LIBRARIAN II | S-22 |
| 1841 | INFORMATION TECHNOLOGY EDUCATOR III (1652) | S-23 | 3420 | LIBRARIAN III | S-24 |
| 1891 | INFORMATION TECHNOLOGY PROGRAM DIRECTOR I | S-33 | 3418 | LIBRARIAN IV | S-27 |
| 1892 | INFORMATION TECHNOLOGY PROGRAM DIRECTOR II | S-34 | 3436 | LIBRARY AIDE | S-13 |
| 1893 | INFORMATION TECHNOLOGY PROGRAM DIRECTOR III | S-35 | 3434 | LIBRARY ASSISTANT I | S-14 |
| 1886 | INFORMATION TECHNOLOGY PROGRAM MANAGER I | S-31 | 3432 | LIBRARY ASSISTANT II | S-16 |
| 1887 | INFORMATION TECHNOLOGY PROGRAM MANAGER II | S-32 | 3431 | LIBRARY ASSISTANT III | S-18 |
| 1835 | INFORMATION TECHNOLOGY TECHNICIAN I | S-18 | 3430 | LIBRARY ASSISTANT IV | S-19 |
| 1836 | INFORMATION TECHNOLOGY TECHNICIAN II | S-20 | 3428 | LIBRARY INFORMATION ASSISTANT | S-19 |
| 1837 | INFORMATION TECHNOLOGY TECHNICIAN III | S-22 | 3440 | LIBRARY PAGE | S-04 |

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|------------|-------------------------------------|-----------|------------|--|-----------|
| 3415 | LIBRARY PROGRAM COORDINATOR | S-28 | 3631 | MH/MR/ADS SENIOR CLINICIAN | S-25 |
| 3417 | LIBRARY REGIONAL MANAGER | S-29 | 3640 | MH/MR/SAS AIDE | S-15 |
| 3130 | LICENSED PRACTICAL NURSE | S-14 | 2147 | MICROPHOTOGRAPHER | S-09 |
| 4250 | LIFE SAFETY EDUCATION SPECIALIST | S-17 | 3172 | MOBILE CLINIC DRIVER | S-13 |
| 7883 | LIFEGUARD I | S-03 | 6115 | MOTOR EQUIPMENT OPERATOR | S-15 |
| 7884 | LIFEGUARD II | S-04 | 6240 | MOTOR EQUIPMENT SUPERINTENDENT | S-27 |
| 6380 | LOCKSMITH | S-18 | 3733 | NATURALIST I | S-18 |
| 6672 | MAINTENANCE CREW CHIEF | S-15 | 3732 | NATURALIST II | S-21 |
| 6540 | MAINTENANCE SUPERINTENDENT | S-23 | 3731 | NATURALIST III | S-23 |
| 6546 | MAINTENANCE SUPERVISOR | S-17 | 3730 | NATURALIST IV | S-25 |
| 6422 | MAINTENANCE TRADE HELPER I | S-10 | 1210 | NEIGHBORHOOD COMMUNITY BUILDING COORDINATOR | S-33 |
| 6420 | MAINTENANCE TRADE HELPER II | S-12 | 1856 | NETWORK/TELECOMMUNICATIONS ANALYST I | S-23 |
| 6670 | MAINTENANCE WORKER | S-10 | 1857 | NETWORK/TELECOMMUNICATIONS ANALYST II | S-26 |
| 1207 | MANAGEMENT & BUDGET COORDINATOR | S-33 | 1858 | NETWORK/TELECOMMUNICATIONS ANALYST III | S-29 |
| 1264 | MANAGEMENT ANALYST I | S-20 | 1859 | NETWORK/TELECOMMUNICATIONS ANALYST IV | S-31 |
| 1263 | MANAGEMENT ANALYST II | S-24 | 4180 | NIGHT GUARD | S-07 |
| 1262 | MANAGEMENT ANALYST III | S-27 | 3123 | NURSE PRACTITIONER/PHYSN ASST | S-27 |
| 1261 | MANAGEMENT ANALYST IV | S-31 | 3143 | NUTRITION PROGRAM SUPERVISOR | S-24 |
| 3293 | MANPOWER SPECIALIST I | S-19 | 3142 | NUTRITIONIST ASSISTANT | S-14 |
| 3292 | MANPOWER SPECIALIST II | S-22 | 4255 | OCCUPATIONAL HEALTH AND SAFETY PROGRAM MANAGER | S-31 |
| 3291 | MANPOWER SPECIALIST III | S-23 | 3151 | OCCUPATIONAL THERAPIST I | S-20 |
| 3290 | MANPOWER SPECIALIST IV | S-25 | 3150 | OCCUPATIONAL THERAPIST II | S-24 |
| 5168 | MAP DRAFTER | S-16 | 3276 | OUTREACH WORKER I | S-16 |
| 7319 | MARKET RESEARCHER I | S-17 | 3277 | OUTREACH WORKER II | S-18 |
| 7318 | MARKET RESEARCHER II | S-24 | 7501 | OVERNIGHT RESIDENTIAL ATTENDANT | S-03 |
| 7317 | MARKET RESEARCHER III | S-27 | 6334 | PAINTER I | S-16 |
| 7316 | MARKET RESEARCHER IV | S-27 | 6332 | PAINTER II | S-18 |
| 6324 | MASON I | S-16 | 6330 | PAINTER SUPERVISOR | S-20 |
| 5313 | MASTER COMBINATION INSPECTOR | S-22 | 4326 | PARALEGAL | S-21 |
| 1714 | MATERIAL REQUIREMENTS SPECIALIST | S-17 | 3702 | PARK DIVISION DIRECTOR | S-33 |
| 2169 | MEDIA TECHNICIAN | S-14 | 3705 | PARK MANAGEMENT SPECIALIST I | S-28 |
| 3648 | MEDICAL RECORDS ADMINISTRATOR | S-24 | 3703 | PARK MANAGEMENT SPECIALIST II | S-30 |
| 3154 | MEDICAL SOCIAL WORKER | S-21 | 3763 | PARK/REC SPECIALIST I | S-19 |
| 7102 | MEMBER BOARD OF SUPERVISORS | X-01 | 3762 | PARK/REC SPECIALIST II | S-21 |
| 3655 | MENTAL HEALTH COUNSELOR | S-20 | 3761 | PARK/REC SPECIALIST III | S-23 |
| 3651 | MENTAL HEALTH DIVISION DIRECTOR | S-32 | 3760 | PARK/REC SPECIALIST IV | S-25 |
| 3652 | MENTAL HEALTH MANAGER | S-28 | 3765 | PARK/RECREATION ASSISTANT | S-16 |
| 3653 | MENTAL HEALTH SUPERVISOR/SPECIALIST | S-26 | 7851 | PARK/RECREATION SUPPORT ASSISTANT I | S-01 |
| 3654 | MENTAL HEALTH THERAPIST | S-23 | 7850 | PARK/RECREATION SUPPORT ASSISTANT II | S-02 |
| 3638 | MENTAL RETARDATION SPECIALIST I | S-20 | 7849 | PARK/RECREATION SUPPORT ASSISTANT III | S-03 |
| 3637 | MENTAL RETARDATION SPECIALIST II | S-23 | 7848 | PARK/RECREATION SUPPORT ASSISTANT IV | S-04 |
| 3636 | MENTAL RETARDATION SPECIALIST III | S-26 | 7847 | PARK/RECREATION SUPPORT ASSISTANT V | S-05 |
| 3635 | MENTAL RETARDATION SPECIALIST IV | S-28 | 7846 | PARK/RECREATION SUPPORT ASSISTANT VI | S-06 |
| 3634 | MENTAL RETARDATION SPECIALIST V | S-32 | 7346 | PERSONNEL/PAYROLL ASSISTANT | S-17 |

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| 6386 | PEST CONTROLLER | S-15 | 6261 | PRINTING SERVICES CUSTOMER SERVICE SPECIALIST | S-16 |
| 3156 | PHARMACIST | S-26 | 6257 | PRINTING SERVICES MANAGER | S-24 |
| 2177 | PHOTOGRAPHIC SPECIALIST | S-17 | 6259 | PRINTING SERVICES SHIFT SUPERVISOR | S-19 |
| 3139 | PHYSICAL THERAPIST I | S-21 | 3248 | PROBATION COUNSELOR I | S-20 |
| 3137 | PHYSICAL THERAPIST II | S-24 | 3246 | PROBATION COUNSELOR II | S-23 |
| 5216 | PLANNER I | S-20 | 3244 | PROBATION COUNSELOR III | S-24 |
| 5214 | PLANNER II | S-24 | 3243 | PROBATION SUPERVISOR I | S-27 |
| 5212 | PLANNER III | S-27 | 3242 | PROBATION SUPERVISOR II | S-28 |
| 5211 | PLANNER IV | S-29 | 7337 | PROCUREMENT MANAGER | S-19 |
| 5210 | PLANNER V | S-31 | 1571 | PRODUCER/DIRECTOR | S-24 |
| 5242 | PLANNING AIDE | S-11 | 7334 | PRODUCTION/GRAPHICS MANAGER | S-20 |
| 5205 | PLANNING DIVISION CHIEF | S-33 | 1225 | PROGRAM AND PROCEDURES COORDINATOR (8001) | S-29 |
| 5240 | PLANNING TECHNICIAN I | S-16 | 3286 | PROGRAM MANAGER | S-31 |
| 5239 | PLANNING TECHNICIAN II | S-18 | 1865 | PROGRAMMER ANALYST I | S-23 |
| 5238 | PLANNING TECHNICIAN III | S-20 | 1866 | PROGRAMMER ANALYST II | S-25 |
| 6541 | PLANT MAINTENANCE SUPERINTENDENT | S-23 | 1867 | PROGRAMMER ANALYST III | S-28 |
| 6543 | PLANT MAINTENANCE SUPERVISOR | S-21 | 1868 | PROGRAMMER ANALYST IV | S-29 |
| 6549 | PLANT MECHANIC I | S-11 | 5105 | PROJECT COORDINATOR | S-31 |
| 6548 | PLANT MECHANIC II | S-15 | 4126 | PROPERTY & EVIDENCE TECHNICIAN | S-15 |
| 6547 | PLANT MECHANIC III | S-18 | 5355 | PROPERTY MAINTENANCE & ZONING ENFORCEMENT INSPECTOR | S-22 |
| 6529 | PLANT OPERATION SUPERINTENDENT | S-24 | 5356 | PROPERTY MAINTENANCE & ZONING ENFORCEMENT SUPERVISOR | S-26 |
| 6530 | PLANT OPERATIONS SUPERVISOR | S-22 | 1702 | PROPERTY MANAGEMENT SUPERVISOR | S-25 |
| 6532 | PLANT OPERATOR | S-17 | 4166 | PS COMMUNICATIONS ASSISTANT SQUAD SUPERVISOR | P-21 |
| 6342 | PLUMBER I | S-16 | 4165 | PS COMMUNICATIONS SQUAD SUPERVISOR | P-22 |
| 6340 | PLUMBER II | S-18 | 3618 | PSYCHIATRIST | S-35 |
| 4129 | POLICE CADET | S-09 | 3633 | PSYCHOLOGY INTERN | S-15 |
| 4110 | POLICE CAPTAIN | O-28 | 3174 | PUBLIC HEALTH CLINICAL TECHNICIAN | S-13 |
| 4193 | POLICE CITIZEN AIDE I | P-13 | 3108 | PUBLIC HEALTH DENTIST I | S-33 |
| 4192 | POLICE CITIZEN AIDE II | P-15 | 3105 | PUBLIC HEALTH DOCTOR | S-35 |
| 4112 | POLICE LIEUTENANT | O-26 | 3109 | PUBLIC HEALTH EMERGENCY MANAGEMENT COORDINATOR | S-28 |
| 4105 | POLICE MAJOR | O-31 | 3170 | PUBLIC HEALTH LABORATORY ASSISTANT | S-10 |
| 4118 | POLICE OFFICER I | O-17-2 | 3166 | PUBLIC HEALTH LABORATORY ASSISTANT DIRECTOR | S-28 |
| 4117 | POLICE OFFICER II | O-18 | 3164 | PUBLIC HEALTH LABORATORY DIRECTOR | S-30 |
| 4196 | POLICE PSYCHOLOGIST | S-32 | 3171 | PUBLIC HEALTH LABORATORY SUPERVISOR | S-23 |
| 4114 | POLICE SECOND LIEUTENANT | O-21 | 3167 | PUBLIC HEALTH LABORATORY TECHNOLOGIST | S-19 |
| 4116 | POLICE SERGEANT | O-20 | 3128 | PUBLIC HEALTH NURSE I | S-20 |
| 3283 | POLICY AND INFORMATION MANAGER | S-32 | 3126 | PUBLIC HEALTH NURSE II | S-23 |
| 4122 | POLYGRAPH EXAMINER | S-19 | 3125 | PUBLIC HEALTH NURSE III | S-25 |
| 4121 | POLYGRAPH SUPERVISOR | S-23 | 3124 | PUBLIC HEALTH NURSE IV | S-28 |
| 5191 | PRETREATMENT MANAGER | S-28 | 3140 | PUBLIC HEALTH NUTRITIONIST | S-19 |
| 6435 | PREVENTIVE MAINTENANCE SPECIALIST | S-20 | 7342 | PUBLIC INFORMATION ASSISTANT | S-15 |
| 6268 | PRINT SHOP HELPER | S-09 | 4170 | PUBLIC SAFETY COMMUNICATIONS TRAINING COORDINATOR | P-23 |
| 6266 | PRINT SHOP OPERATOR I | S-13 | | | |
| 6264 | PRINT SHOP OPERATOR II | S-15 | | | |

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| 4169 | PUBLIC SAFETY COMMUNICATOR I | P-15 | 4316 | SENIOR ASSISTANT COUNTY ATTORNEY | L-08 |
| 4168 | PUBLIC SAFETY COMMUNICATOR II | P-17 | 4187 | SENIOR ATU TECHNICIAN | S-16 |
| 4167 | PUBLIC SAFETY COMMUNICATOR III | P-20 | 6389 | SENIOR BUILDING SYSTEMS TECHNICIAN | S-19 |
| 1247 | PUBLIC SAFETY INFORMATION OFFICER III | S-27 | 3264 | SENIOR CENTER ASSISTANT | S-15 |
| 1248 | PUBLIC SAFETY INFORMATION OFFICER IV | S-29 | 5334 | SENIOR ELECTRICAL INSPECTOR | S-17 |
| 5131 | PUBLIC WORKS – ENVIRONMENTAL SERVICE MANAGER | S-31 | 6276 | SENIOR ELECTRICIAN SUPERVISOR | S-23 |
| 5134 | PUBLIC WORKS – ENVIRONMENTAL SERVICES SPECIALIST | S-25 | 4159 | SENIOR EMERGENCY WATCH OFFICER | S-23 |
| 2124 | PUBLICATIONS ASSISTANT | S-16 | 5364 | SENIOR ENGINEERING INSPECTOR | S-21 |
| 6553 | PUMPING STATION OPERATOR I | S-11 | 1219 | SENIOR HR CONSULTANT | S-29 |
| 6552 | PUMPING STATION OPERATOR II | S-15 | 3772 | SENIOR INTERPRETER, NATURALIST & HISTORIAN PROGRAMS (8003) | S-19 |
| 6551 | PUMPING STATION OPERATOR III | S-18 | 7280 | SENIOR INVESTMENT MANAGER | X-01 |
| 6550 | PUMPING STATION SUPERVISOR | S-21 | 6544 | SENIOR MAINTENANCE SUPERVISOR | S-19 |
| 1730 | PURCHASING SUPERVISOR | S-26 | 6215 | SENIOR MECHANICAL SYSTEMS SUPERVISOR | S-23 |
| 1412 | REAL ESTATE APPRAISER | S-23 | 6242 | SENIOR MOTOR MECHANIC SUPERVISOR | S-21 |
| 7117 | REAL ESTATE DATA COLLECTOR | S-16 | 3157 | SENIOR PHARMACIST | S-28 |
| 1430 | REAL ESTATE RECORDS MANAGER | S-24 | 6535 | SENIOR PLANT OPERATOR | S-20 |
| 3814 | REAL ESTATE/GRANTS MANAGER, DHCD | S-33 | 5324 | SENIOR PLUMBING INSPECTOR | S-17 |
| 3318 | RECREATION DIVISION SUPERVISOR I | S-27 | 3173 | SENIOR PUBLIC HEALTH CLINICAL TECHNICIAN | S-14 |
| 3317 | RECREATION DIVISION SUPERVISOR II | S-29 | 3141 | SENIOR PUBLIC HEALTH NUTRITIONIST | S-22 |
| 7841 | RECREATION LEADER I | S-05 | 1410 | SENIOR REAL ESTATE APPRAISER | S-25 |
| 7842 | RECREATION LEADER II | S-07 | 6612 | SENIOR REFUSE SUPERVISOR | S-19 |
| 7843 | RECREATION LEADER III | S-09 | 5157 | SENIOR RIGHT-OF-WAY AGENT | S-26 |
| 3320 | RECREATION REGIONAL SERVICES MANAGER | S-25 | 3250 | SENIOR SOCIAL WORK SUPERVISOR | S-28 |
| 6390 | REFRIGERATION & AIR-CONDITIONING SUPERVISOR | S-20 | 3605 | SENIOR SUPERVISORY PSYCHIATRIST | S-40 |
| 6610 | REFUSE SUPERINTENDENT | S-25 | 5112 | SENIOR SURVEY ANALYST/COORDINATOR | S-22 |
| 6614 | REFUSE SUPERVISOR | S-17 | 1516 | SENIOR UTILITIES ANALYST | S-30 |
| 3263 | REGIONAL HUMAN SERVICES SYSTEMS MANAGER | S-33 | 5353 | SENIOR ZONING INSPECTOR | S-20 |
| 1397 | REHABILITATION SPECIALIST | S-23 | 1157 | SHERIFF (ELECTED) | E-11 |
| 1398 | REHABILITATION TECHNICIAN | S-17 | 3252 | SOCIAL WORK SUPERVISOR | S-27 |
| 3136 | REHABILITATIVE SERVICE MANAGER | S-29 | 3258 | SOCIAL WORKER I | S-20 |
| 3658 | RESIDENTIAL & FACILITIES DEVELOPMENT MANAGER | S-29 | 3256 | SOCIAL WORKER II | S-23 |
| 3287 | RESOURCE DEVELOPMENT AND TRAINING MANAGER | S-28 | 3254 | SOCIAL WORKER III | S-24 |
| 6325 | RESTORATION SPECIALIST (7919) | S-21 | 3192 | SPEECH PATHOLOGIST I | S-21 |
| 1229 | RETIREMENT COUNSELOR | S-19 | 3191 | SPEECH PATHOLOGIST II | S-23 |
| 5158 | RIGHT-OF-WAY AGENT/PROPERTY ANALYST | S-23 | 1200 | STAFF GROUP | |
| 1394 | RISK ANALYST | S-27 | 7480 | STATE HEALTH CONVERSION | X-01 |
| 1361 | RISK MANAGER | S-32 | 7265 | STATE MAGISTRATE | X-01 |
| 1399 | SAFETY ANALYST | S-24 | 1764 | STOCK CLERK | S-08 |
| 1393 | SAFETY MANAGER | S-27 | 1760 | STOREKEEPER | S-14 |
| 7854 | SATURDAY PROGRAM DIRECTOR | S-13 | 2195 | STUDENT AIDE | S-01 |
| 7853 | SATURDAY PROGRAM LEADER | S-11 | 2199 | STUDENT INTERN I | S-01 |
| 4162 | SCHOOL CROSSING GUARD | S-10 | 2198 | STUDENT INTERN II | S-02 |
| 4156 | SECURITY ANALYST | S-29 | 3644 | SUBSTANCE ABUSE COUNSELOR I | S-20 |
| 6671 | SENIOR MAINTENANCE WORKER | S-13 | | | |

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| 3643 | SUBSTANCE ABUSE COUNSELOR II | S-23 | 5146 | URBAN FORESTER II | S-24 |
| 3642 | SUBSTANCE ABUSE COUNSELOR III | S-26 | 5145 | URBAN FORESTER III | S-27 |
| 3641 | SUBSTANCE ABUSE COUNSELOR IV | S-28 | 5144 | URBAN FORESTRY DIVISION DIRECTOR | S-33 |
| 3645 | SUBSTANCE ABUSE COUNSELOR V | S-32 | 1515 | UTILITIES ANALYST | S-27 |
| 7502 | SUBSTITUTE RELIEF COUNSELOR | S-14 | 4120 | VEHICLE MAINTENANCE COORDINATOR | S-20 |
| 5314 | SUPERVISING COMBINATION INSPECTOR | S-26 | 1569 | VIDEO ENGINEER | S-20 |
| 5362 | SUPERVISING ENGINEERING INSPECTOR | S-24 | 1290 | VOLUNTEER SERVICES COORDINATOR I | S-18 |
| 5315 | SUPERVISING FIELD INSPECTOR | S-24 | 1291 | VOLUNTEER SERVICES COORDINATOR II | S-20 |
| 2172 | SUPERVISING GRAPHIC ARTIST | S-20 | 1292 | VOLUNTEER SERVICES PROGRAM MANAGER | S-22 |
| 1408 | SUPERVISING REAL ESTATE APPRAISER | S-29 | 1772 | WAREHOUSE SPECIALIST | S-17 |
| 6210 | SUPERVISOR OF FACILITIES SUPPORT | S-28 | 1770 | WAREHOUSE SUPERVISOR | S-20 |
| 1762 | SUPPLY CLERK | S-11 | 1774 | WAREHOUSE WORKER-DRIVER | S-14 |
| 5114 | SURVEY INSTRUMENT TECHNICIAN | S-15 | 1776 | WAREHOUSE WORKER-DRIVER HELPER | S-12 |
| 5113 | SURVEY PARTY CHIEF/ANALYST | S-19 | 5130 | WASTEWATER PLANT OPERATIONS MANAGER | S-32 |
| 5115 | SURVEYOR AIDE | S-11 | 6665 | WEIGHMASTER | S-13 |
| 1875 | SYSTEMS PROGRAMMER I | S-27 | 6410 | WELDER I | S-15 |
| 1876 | SYSTEMS PROGRAMMER II | S-29 | 6408 | WELDER II | S-17 |
| 1877 | SYSTEMS PROGRAMMER III | S-31 | 7218 | WORK STUDENT I | S-07 |
| 3285 | TEAM OPERATIONS MANAGER | S-28 | 7217 | WORK STUDENT II | S-09 |
| 3333 | THEATER TECHNICAL DIRECTOR | S-21 | 7216 | WORK STUDENT III | S-11 |
| 3332 | THEATRICAL ARTS DIRECTOR | S-25 | 7215 | WORK STUDENT IV | S-13 |
| 7855 | THERAPEUTIC REC LEADER I | S-13 | 7250 | WORK TRAINING AIDE | S-01 |
| 7856 | THERAPEUTIC REC LEADER II | S-15 | 3144 | X-RAY TECHNICIAN | S-15 |
| 7857 | THERAPEUTIC REC LEADER III | S-18 | 7507 | YOUTH PROGRAM ADMINISTRATIVE ASSISTANT | S-14 |
| 6290 | TRADES SUPERVISOR | S-21 | 7508 | YOUTH PROGRAM COUNSELOR | S-12 |
| 4130 | TRAFFIC ENFORCEMENT OFFICER I | P-11 | 5208 | ZONING ADMINISTRATOR | S-35 |
| 4132 | TRAFFIC ENFORCEMENT OFFICER II | P-14 | 5354 | ZONING INSPECTOR | S-17 |
| 4133 | TRAFFIC ENFORCEMENT SUPERVISOR | P-16 | | | |
| 1282 | TRAINING SPECIALIST I | S-20 | | | |
| 1281 | TRAINING SPECIALIST II | S-23 | | | |
| 1280 | TRAINING SPECIALIST III | S-27 | | | |
| 3921 | TRANSIT SCHEDULER I | S-18 | | | |
| 3920 | TRANSIT SCHEDULER II | S-21 | | | |
| 3925 | TRANSIT SERVICE MONITOR | S-17 | | | |
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County of Fairfax, Virginia

Glossary and Index



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GLOSSARY

Account – A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accounting Period – A period of time (e.g., one month, one year) where the County determines its financial position and results of operations.

Accrual – Accrual accounting/budgeting refers to a method of accounting/budgeting in which revenues are recorded when earned and outlays are recorded when goods are received or services are performed, even though the actual receipts and disbursements of cash may occur, in whole or in part, in a different fiscal period.

Accrual Basis of Accounting – A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Activity – A specific and distinguishable line of work performed within a program; the most basic component of service delivery for each County agency and its budget.

Actuarial – A person or methodology that makes determinations of required contributions to achieve future funding levels by addressing risk and time.

Adopted Budget Plan – A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Executive's Advertised Budget Plan by the Board of Supervisors. The Adopted Budget Plan reflects approved tax rates and estimates of revenues, expenditures, transfers, agency goals, objectives and performance data. Sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

Ad Valorem Tax – A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Advertised Budget Plan – A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures and transfers, as well as agency goals, objectives and performance data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation – A specific amount of money authorized by the Board of Supervisors to a specified unit of the County government to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

Assessed Property Value – The value set upon real estate or other property by the County Property Appraiser (Department of Tax Administration) as a basis for levying real estate tax.

Assessment – The official valuation of property for purposes of taxation.

Assessment Ratio – The ratio of the assessed value of a taxed item to the market value of that item. In Fairfax County, real estate is assessed at 100 percent of market value as of January 1 each year.

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Auditor of Public Accounts – A state agency that oversees accounting, financial reporting and audit requirements for the units of local government in the Commonwealth of Virginia.

Balanced Budget – A budget is balanced when planned funds or total revenues equal planned expenditures, that is, total outlays or disbursements, for a fiscal year. All local governments in Virginia must adopted a balanced budget as a requirement of state law.

Basis Point – Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

Beginning Balance – Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

Benchmarking – The systematic comparison of performance with other jurisdictions in order to discover best practices that will enhance performance. Benchmarking involves determining the quality of products, services and practices by measuring critical factors (e.g., how effective, how much a product or service costs) and comparing the results to those of highly regarded competitors.

Benefits – Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.

Birmingham Green – A multi-jurisdictional entity that operates an assisted living facility and a nursing home for the care of indigent adults who are unable to live independently.

Bond – A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds. The majority of bonds issued for County and School construction projects are known as General Obligation Bonds.

Bond Covenants – A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Rating – Fairfax County uses the services of the nation's three primary bond rating services – Moody's Investors Service, Standard & Poor's, and Fitch – to perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully. Fairfax County has maintained a Triple A bond rating status from Moody's since 1975, Standard and Poor's since 1978, and Fitch since 1997.

Bonds – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. Bonds are instruments used to borrow money for the debt financing of long-term capital improvements.

Budget – A plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department," "the Capital Budget" or "the School Board's budget," or it may relate to a fiscal plan for an entire jurisdiction, such as "the budget of Fairfax County."

Budget Calendar – A schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

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Budget Message – Included in the Overview Volume, also referred to as the *County Executive Summary*, the budget message provides a summary of the most important aspects of the budget, changes from previous fiscal years, and recommendations regarding the County's financial policy for the upcoming period.

Budget Process Redesign – An ongoing effort to improve both the budget development process and the budget document.

Budget Transfers – Budget transfers shift previously budgeted funds from one item of expenditure to another. Transfers may occur throughout the course of the fiscal year as needed for County government operations.

Build-Out – This refers to the time in the life cycle of the County when no incorporated property remains undeveloped. All construction from this point forward is renovation, retrofitting or land cleared through the demolition of existing structures.

Business Process Redesign – A methodology that seeks to improve customer service by focusing on redesigning current processes, and possibly incorporating automation-based productivity improvements. Redesign efforts require an Information Strategy Plan (ISP) which identifies and prioritizes the business areas to be redesigned. New or enhanced business system applications (BSAs) are usually required to improve the flow of information across organizational boundaries.

Business, Professional and Occupational License (BPOL) – Businesses, professions, trades and occupations are assessed a license tax based on gross receipts for the prior year, without deductions. Exclusions are deductions from the definition of gross receipts. Section 4-7.2-1(B) of the Fairfax County Code and Chapter 37 of Title 58.1 of the Code of Virginia lists the only deductions that can be claimed. Individuals engaged in home occupations and who are self-employed must also file if their gross receipts are greater than \$10,000. Receipts of venture capital or other investment funds are excluded from taxation except commissions and fees.

Calendar Year – Twelve months beginning January 1 and ending December 31.

Capital Equipment – Equipment such as vehicles, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value of over \$5,000. Equipment with a value of less than \$5,000 is operating equipment.

Capital Expenditure – A direct expenditure that results in or contributes to the acquisition or construction of major capital assets (e.g., lands, roads, buildings). The expenditure may be for new construction, addition, replacement or renovations to buildings that increase their value, or major alteration of a capital asset. Capital assets include land, infrastructure, buildings, equipment, vehicles and other tangible and intangible assets that have useful lives longer than one year.

Capital Improvement Program – A five-year plan for public facilities which addresses the construction or acquisition of fixed assets, primarily buildings but also including parks, sewers, sidewalks, etc., and major items of capital equipment and operating expenses related to new facilities.

Capital Projects Funds – Funds, defined by the State Auditor of Public Accounts, that account for the acquisition and/or construction of major capital facilities or capital improvements other than sewers.

Carryover – The process by which certain unspent or unencumbered funds for approved appropriations as previously approved by the Board of Supervisors and for commitments to pay for goods and services at the end of one fiscal year are reappropriated or carryovered in the next fiscal year. Typically, funds carried over are nonrecurring expenditures, such as capital projects or capital equipment items.

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Cash Management – An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

Cash Management System – A system of financial practices which ensures that sufficient cash is available on a daily basis for payment of County obligations when due.

Character – A class of expenditures, such as salaries, operating expenses, recovered costs, or capital equipment.

Comprehensive Annual Financial Report – This official annual report, prepared by the Department of Finance, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.

Comprehensive Plan – The plan that guides and implements coordinated, adjusted, and harmonious land development that best promotes the health, safety, and general welfare of County residents. It contains long-range recommendations for land use, transportation systems, community services, historic resources, environmental resources, and other facilities, services and resources.

Congregate Meals – Meals served by the Area Agency on Aging's Nutrition Program to senior citizens who eat together at the County's senior centers.

Consolidated Community Funding Pool – A separately-budgeted pool of County funding, located in Fund 118, which was established in FY 1998 to facilitate the implementation of a competitive funding process through which community-based organizations, which are primarily human-services oriented, will be awarded County funding on a competitive basis. These organizations previously had received County funding either as a contribution or through contracts with specific County agencies. Since FY 2001, the County has awarded grants from this pool on a two-year funding cycle to provide increased stability for the community-based organizations.

Consolidated Plan – The U.S. Department of Housing and Urban Development (HUD) requires a Consolidated Plan application which combines the planning and application submission processes for several HUD programs: Community Development Block Grant, HOME Investment Partnerships Program, Emergency Shelter Grant, and Housing Opportunities for Persons with AIDS. Citizen participation is required as part of the process and is accomplished through representation on the Consolidated Plan Review Committee (CPRC), involvement in public hearings held on housing and community development needs, and participation in public hearings at which the Board of Supervisors takes action on the allocation of funds as recommended by the CPRC.

Consumer Price Index – CPI is a measure of the price level of a fixed "market basket" of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

Contingency – An appropriation of funds available to cover unforeseen events that occur during the fiscal year.

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Contributory Agencies – Governmental and nongovernmental organizations that are supported in part by contributions from the County. Examples include the Northern Virginia Regional Commission, the Northern Virginia Regional Park Authority, and the Arts Council of Fairfax County, and community agencies such as Volunteer Fairfax.

Cost Center – Expenditure categories within a program area that relate to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency. The Civil Service Commission, for example, being small and having a single purpose, is treated as a single cost center. The Office of the County Executive consists of four cost centers: Administration of County Policy, Office of Equity Programs, Office of Internal Audit, and Office of Partnerships.

Cross-Cutting Initiative – A cross-cutting initiative involves the participation of two or more government agencies in addressing a challenge or implementing a program in Fairfax County. For example, there is a coordinated effort to address the challenge of West Nile Virus control by several agencies including the Health Department, the Park Authority, the Department of Public Works and Environmental Services, the Office of Public Affairs and others.

Debt Service Funds – Funds defined by the State Auditor of Public Accounts to finance and account for the payment of principal and interest on borrowed funds such as bonds. Fairfax County has three debt service funds, one for school debt, one for the Wastewater Management Program, and one for bonds issued to finance capital expenditures for all other agencies (County debt service). These funds receive revenue primarily by transfers from the General Fund, except for the Sewer Debt Service Fund, which is supported by sewer service fees.

Defeasance – A provision that voids a bond when the borrower sets aside cash or bonds sufficient to service the borrower's debt. When a bond issue is defeased, the borrower sets aside cash to pay off the bonds; therefore, the outstanding debt and cash offset each other on the balance sheet and do not need to be recorded.

Deferred Retirement Option Plan – A provision within a defined benefit retirement system that allows an employee who reaches retirement eligibility to agree to defer leaving employment until a specified date in the future, on the condition of being deemed to have retired for purposes of the retirement system. The employee continues to receive a salary and fringe benefits; however, contributions on the employees' behalf to the retirement system cease, while the payments to the employee would receive if he/she was retired are invested and provided when the employee reaches the agreed upon date (no more than three years).

Deficit – The excess of liabilities over assets – or expenditures over revenues – in a fund over an accounting period.

Depreciation – The decrease in value of physical assets due to use and the passage of time. In financial terms, it refers to the process of allocating the cost of a capital asset to the periods during which the asset is used.

Derivatives – Complex investments, which are largely unregulated, especially when compared with stocks and bonds. These are securities whose value is derived from some other variable such as interest rates or foreign currencies. Fairfax County does not invest in derivatives.

Disbursement – An expenditure or a transfer of funds to another accounting entity within the County financial system. Total disbursements equal the sum of expenditures and transfers out to other funds.

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Distinguished Budget Presentation Program – A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents.

Efficiency – One of the four performance indicators in Fairfax County's Family of Performance Measures. This indicator reflects inputs used per unit of output and is typically expressed in terms of cost per unit or productivity.

Employees Advisory Council – Established by the Fairfax County Merit System Ordinance to provide a continuing medium through which all employees in the competitive service, both Schools and County, may contribute their advice and suggestions for the improvement of the career merit system and other aspects of the government of Fairfax County.

Encumbrance – An obligation incurred in the form of purchase orders, contracts and similar items that will become payable when the goods are delivered or the services rendered. An encumbrance is an obligation of funding for an anticipated expenditure prior to actual payment for an item. Funds are usually reserved or set aside and encumbered once a contracted obligation has been entered.

Enterprise Funds – Funds, defined by the State Auditor of Public Accounts to account for operations that are financed and operated in a manner similar to private business enterprises. An enterprise fund is a self-supporting fund design to account for activities supported by user charges. For example, funds which support the Wastewater Management Program are classified as enterprise funds.

Equalization – An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

Escrow – Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.

Expenditure – The disbursement of appropriated funds to purchase goods and/or services.

Fairfax County Identification Number – This is a 10- to 30-digit code that identifies a specific item as being procured by an entity within Fairfax County government.

Fiduciary Funds – Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the County's own programs. The County maintains two types of fiduciary funds – pension trust funds to account for the assets of its pension plans, held by the County under the terms of formal trust agreements, and agency funds to account for assets received, held and disbursed by the County on behalf of various outside organizations.

Financial Forecast – A computer-aided financial model that estimates all future revenues and disbursements based on assumptions of future financial and economic conditions.

Fines and Forfeitures – Consists of a variety of fees, fines and forfeitures collected by the County.

Fiscal Plan – The annual budget.

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Fiscal Planning Resolution – A legally binding document prepared by the Department of Management and Budget identifying changes made by the Board of Supervisors to the Advertised Budget Plan during the adoption of the annual budget. Fiscal Planning Resolutions approved by the Board subsequent to the Adopted Budget Plan change only transfers between funds. These documents are used at the annual or quarterly reviews whenever changes in fund transfers occur.

Fiscal Restraint – The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

Fiscal Year – In Fairfax County, the twelve months beginning July 1 and ending the following June 30. (The Commonwealth of Virginia’s fiscal year begins on July 1. The federal government’s fiscal year begins October 1).

Fixed Asset – Items the County owns that have a considerable cost and a useful life exceeding two years, such as computers, furniture, equipment and vehicles.

Fleet – The vehicles owned and operated by the County.

Forfeiture – The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the County may claim it, resulting in confiscation of the property.

Fringe Benefits – The fringe benefit expenditures included in the budget are the County's share of employees' fringe benefits. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, dental insurance, life insurance, retirement, and Unemployment and Workers’ Compensation. The County's share of most fringe benefits is based on a set percentage of employee salaries. This percentage varies per category, e.g., Uniformed Fire and Rescue Employees; Uniformed Deputy Sheriffs; Police Officers; Trade, Manual and Custodial Service Employees; and General County Employees.

Fund – A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund is also a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – Represents the residual funding on an annual basis from revenues and transfers-in less expenditures and transfers-out. This fund balance may be reserved for a specific purpose or unreserved and used for future requirements. A fund balance also reflects the fund equity of all funds.

Fund Type – A group of funds that have similar activities, objectives, or funding sources as defined by the State Auditor of Public Accounts. Examples include Special Revenue Funds and Debt Service Funds.

GASB – This refers to the Governmental Accounting Standards Board which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued *Statements*, *Interpretations*, *Technical Bulletins*, and *Concept Statements* defining GAAP for state and local governments since 1984.

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GASB 34 – In June 1999, GASB Statement No. 34 (or GASB 34) set new GAAP requirements for reporting major capital assets, including infrastructure such as roads, bridges, water and sewer facilities, and dams. Fairfax County has implemented the Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, financial reporting model. This standard changed the entire reporting process for local governments, requiring new entity-wide financial statements, in addition to the current fund statements and other additional reports such as Management Discussion and Analysis.

GASB 45 – Beginning in FY 2008, the County's financial statements are required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's subsidy was funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. This funding methodology mirrors the funding approach used for pension/retirement benefits. The County has established Fund 603, OPEB Trust Fund, to fund the cost of post-employment health care and other non-pension benefits. Fund 603 will allow the County to capture long-term investment returns and make progress towards reducing the unfunded liability.

General Debt – Principal and interest payments on outstanding debt repaid from the General Fund.

General Fund – The primary tax and operating fund for County Governmental Activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, local sales tax, utility taxes, license and permit fees, and state shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds, principally to fund the operations of the Fairfax County Public School system, the Fairfax-Falls Church Community Services Board, Metro, the Fairfax CONNECTOR, and County and School system debt service requirements.

General Fund Disbursements – Direct expenditures for County services such as Police or Welfare expenses and transfers from the General Fund to Other County funds such as School Operations or Metro Operations.

General Obligation Bond – Bonds for which the full faith and credit of the issuing government are pledged. County general obligation debt can only be approved by voter referendum. The State Constitution mandates that taxes on real property be sufficient to pay the principal and interest of such bonds.

Goal – A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than specific actions, e.g., "To provide maternity, infant and child health care and/or case management to at risk women, infants, and children in order to achieve optimum health and well being." Also see Objective.

Governmental Funds – Governmental funds are typically used to account for most of a government's activities, including those that are tax-supported. The County maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, special revenue funds, a debt service fund, and capital projects funds.

Grant – A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

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Health Maintenance Organization – A form of health insurance combining a range of coverages in a group basis. A group of doctors and other medical professionals offer care through the HMO for a flat monthly rate with no deductibles. However, only visits to professionals within the HMO network are covered by the policy. All visits, prescriptions and other care must be cleared by the HMO in order to be covered. A primary physician within the HMO handles referrals.

Inflation – A rise in price levels caused by an increase in available money and credit beyond the proportion of available goods. This is also known as too many dollars chasing too few goods.

Infrastructure – Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other similar items that have value only to the users.

INOVA – Inova Health System is a not-for-profit health care system based in Northern Virginia that consists of hospitals and other health services including emergency and urgent care centers, home care, nursing homes, mental health and blood donor services, as well as wellness classes.

Input – The value of resources used to produce an output. Input can be staff, budget dollars, work hours, etc.

Interest Income – Revenue associated with the County cash management activities of investing fund balances.

Internal Service Funds – Funds established to finance and account for services furnished by a designated County agency to other County agencies, which charges those agencies for the goods and services provided. An example of an Internal Service Fund is Fund 503, Department of Vehicle Services.

Key County Indicators – Key County Indicators are high-level, countywide measures, organized by vision element, that help assess if Fairfax County government is meeting the needs of citizens and positively impacting the community as a whole.

Liability – An obligation incurred in past or current transactions requiring present or future settlement.

Line Item – A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing, office supplies, etc.

Local Match – County cash or in-kind resources that are required to be expended simultaneously with federal, state, other locality, or private sector funding, and usually according to a minimum percentage or ratio.

Managed Reserve – A reserve, held in the General Fund, which equals 2.0 percent of the General Fund disbursements. Established by the Board of Supervisors on January 25, 1982, the purpose of the reserve is to provide temporary financing for emergency needs and to permit orderly adjustment to changes resulting from the sudden, catastrophic termination of anticipated revenue sources.

Management by Objectives – A method of management of County programs which measures attainment or progress toward pre-defined objectives. This method evolved into the County's performance measurement system.

Management Initiatives – Changes to internal business practices undertaken by County managers on their own initiative to improve efficiency, productivity and customer satisfaction.

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Mandate – A requirement from a higher level of government (federal or state) that a lower level government perform a task in a particular way or in conformance with a particular standard.

Market Pay – A compensation level that is competitive and consistent with the regional market. The County analyzes the comparability of employee salaries to the market in a number of different ways. A “Market Index” has been developed that factors in the Consumer Price Index, federal wage adjustments, and the Employment Cost Index (which includes state, local and private sector salaries). The index is designed to gauge the competitiveness of County pay scales in general.

Measurement – A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

Merit Grant – A position with full benefits and full civil service grievances, although the employment term is limited by the grant specifications. The position is funded by a specific grant. At the end of the grant position, the person is the first eligible for hire for another similar position in the County. Also see [Position](#).

Merit Regular – A position with full benefits, full civil service grievance, and 52 work weeks in a year. Also see [Position](#).

Mission Statement - A mission statement is a broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement describes what an organization is in business to do. Therefore, it also serves as a guiding road map.

Modified Accrual Basis – The basis of accounting under which revenues are recognized when measurable and available to pay liabilities, and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the non-current portion of accrued vacation and sick leave which is recorded in general long-term liability. The General Fund and debt service fund budgets are prepared on the modified accrual basis of accounting except that encumbrances are treated like expenditures.

Municipal Bond – Bond issued by a state, local or another government authority especially in the U.S. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue, as is the case in Virginia.

Net Debt as a Percent of Estimated Market Value – Total debt (less debt that is self-supported by revenue-producing projects), divided by the total market value of all taxable property within the County expressed as a percentage. Since property taxes are a primary source of revenue for the repayment of debt, this measure identifies the debt burden compared with the worth of the revenue-generating property base.

Net Total Expenditures – See [Total Budget](#).

Objective – A statement of anticipated level of achievement; usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included, e.g., "To respond to 90 percent of ambulance calls within a 5-minute response time."

Operating Budget – A budget for general revenues and expenditures such as salaries, utilities and supplies.

Operating Equipment – Equipment that has a life expectancy of more than one year and a value of less than \$5,000 dollars. Equipment with a value greater than \$5,000 dollars is capital equipment.

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Operating Expenses – A category of recurring expenses, other than salaries and capital equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the agency's goals. Typical line items under this character are office supplies, printing, postage, transportation and utilities.

Ordinance – A formal legislative enactment by the County that carries the full force and effect of the law within the boundaries of Fairfax County unless in conflict with any higher form of law, such as the Commonwealth of Virginia or the federal government.

Outcome – Qualitative consequences associated with a program service, e.g., reduction in fire deaths or percent of juveniles not reconvicted within 12 months. Also refers to quality performance measures of effectiveness and of achieving goals.

Off-Cycle – A term that characterizes budget adjustments approved by the County Board of Supervisors outside of the annual budget process.

Output – Quantity or number of units produced. Outputs are activity-oriented, measurable, and usually under managerial control. Also refers to process performance measures of efficiency and productivity, that is, per capita expenditures, transactions per day, etc.

Pay for Performance – A system of pay and appraisal that is based on an employee's performance. An ongoing dialogue between employees and supervisors regarding performance and expectations is essential to the successful implementation of this system.

Paydown Construction – Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is a method of paying for capital projects that relies on current tax and grant revenues rather than by debt. This is also referred to as "pay-as-you-go" construction.

Pension Fund – This is a fund that accounts for the accumulation of resources to be used for retirement benefit payments to retired County employees eligible for such benefits.

Per Capita – A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance activities and work programs.

Performance Indicators – As used in Fairfax County's Performance Measurement System, these indicators represent the four types of measures that comprise the Family of Measures and consist of output, efficiency, service quality and outcome.

Performance Measurement – The regular collection of specific information regarding the results of service in Fairfax County, and which determines how effective and/or efficient a program is in achieving its objectives. The County's performance measurement methodology links agency mission and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. These objectives are then linked to a series of indicators that present a balanced picture of performance, i.e., output, efficiency, service quality and outcome.

Performance Measurement System – The County's methodology for monitoring performance measures, and in particular outcomes.

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Permit Revenue – Fees imposed on construction-related activities and for non-construction permits such as sign permits, wetland permits, etc.

Personal Property – Property, other than real estate identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, motorcycles, boats, trailers, airplanes, business furnishings and manufacturing equipment. Goods held for sale by manufacturers, wholesalers or retailers are not included.

Personal Property Tax Relief Act of 1998 – Legislation approved by the Virginia General Assembly that phases out the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. By FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 70 percent with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. Due to the state's lower than anticipated General Fund revenue growth, the reimbursement has remained at 70 percent since FY 2003. The 2004 General Assembly approved legislation that will cap Personal Property Tax reimbursement in FY 2007 at the FY 2005 level. In subsequent years, the level of Personal Property Taxes may fall unless the tax rate is increased.

Personnel Services – A category of expenditures, which primarily covers salaries, overtime and shift differential paid to County employees and also includes certain fringe benefit costs.

Planning System – Refers to the relationship between the Annual Budget, the Comprehensive Plan, and the 5-year Capital Improvement Plan.

Position – A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis.

The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, the following definitions are used solely in describing the status and funding of positions:

- An established position is a position that has been classified and assigned a pay grade.
- An authorized position has been approved for establishment by the Board of Supervisors. The authorized position is always shown as a single, not a partial position. Staff-Year Equivalency (SYE) reflects whether positions are authorized for full-time (40 hours per week) or part-time. A full-time position would appear in the budget as one authorized position and one staff-year equivalent (1/1.0 SYE). A half-time position would be indicated as one authorized position and 0.5 staff-year equivalents (1/0.5 SYE).

The following defines the types of positions in Fairfax County. They can be either full or part-time status.

- A regular position is a career position, which falls within all provisions of the Merit System Ordinance.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.
- An exempt limited term position or exempt part-time position is established to meet a temporary workload not exceeding 48 weeks. It does not fall within the provisions of the Merit System Ordinance.

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- Cooperative funding of some positions occurs between the federal and state governments and Fairfax County. Numerous funding and reimbursement mechanisms exist. The County's share of a position's authorized funding level is that portion of a position's salary and/or fringe benefits paid by the County which is over and above the amount paid by the state or federal government either based on the County's pay classification schedule or based on a formal funding agreement. The share of state or federal funding varies depending upon the eligibility of each individual agency and type of position.
- A state position is a position established and authorized by the state. These positions may be partially or fully funded by the state.
- County supplement is the portion of a state position's authorized salary (based on the County's compensation plan) that exceeds the state's maximum funding level. This difference is fully paid by the County.

Position Turnover – An accounting debit which allows for gross salary projections to be reduced due to anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

Preferred Provider Option – This refers to a self-insured preferred provider health plan.

Present Value – The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. Stated differently, a dollar is worth a dollar today, but is worth less tomorrow.

Prime Interest Rate – The rate of interest charged by banks to their preferred customers.

Program – Group activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

Program Area – A grouping of County agencies with related countywide goals. Under each program area, individual agencies participate in activities to support that program area's goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others. The Auditor of Public Accounts for the Commonwealth of Virginia provides direction on which agencies are included in each program area.

Program Budget – A statement and plan, which identifies and classifies, total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services, operating expenses, recovered costs or capital equipment.

Property Tax – A tax levied on the assessed value of real and personal property. This tax is also known as an ad valorem tax.

Property Tax Rate – The rate of taxes levied against real or personal property, expressed as dollars per \$100 of equalized assessed valuation of the property taxed.

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Proprietary Funds – Proprietary funds are enterprise and internal service funds used to account for business-type activities that are similar to the private sector and in which fees are charged for goods or services. They are related to assets, liabilities, equities, revenues, expenses and transfers. The County maintains both types of proprietary funds – enterprise funds to account for the Integrated Sewer System and internal service funds to account for certain centralized services that are provided internally to other departments such as Vehicle Services and Document Services.

Public-Private Education Facilities and Infrastructure Act (PPEA) – During its 2002 session, the Virginia General Assembly enacted the Public-Private Education Facilities and Infrastructure Act of 2002 (PPEA). This law provides that once a “responsible public entity” such as Fairfax County adopts appropriate procedures to implement the PPEA, it may solicit proposals to acquire a “qualifying project” from private entities (i.e., issue an Invitation for Bid or Request for Proposal) or may consider proposals that are submitted by a private entity without a prior solicitation (“unsolicited proposal”).

Real Property – Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

Recovered Costs – Reimbursements to an agency for specific services provided to another agency. Recovered costs, or Work Performed for Others, are reflected as a negative figure in the providing agency's budget, thus offsetting expenditures. An example is the reimbursement received by the Department of Information Technology from other agencies for telecommunication services.

Rec-PAC – Rec-PAC (Pretty Awesome Children), operated by Fairfax County Park Authority, is a six-week structured recreation program offered during the summer with emphasis on leisure skills designed for elementary school children.

Refunding – Retiring an outstanding bond issue at maturity (sometimes done before maturity date if rate is favorable) by using money from the sale of a new bond offering. In other words, issuing bonds to pay off the old bonds. In an Advance Refunding, a new bond issuance is used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. Typically, the proceeds from the new bond are invested and when the older bonds become callable, they are paid off with the invested proceeds. In a Crossover Refunding, the revenue stream pledged to secure the securities being refunded is being used to pay off debt on the refunded securities until they mature.

Reserves – A portion of the fund balance or retained earnings legally segregated for specific purposes.

Revenue – Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year.

Revenue Bond – A municipal bond secured by the revenues of the project for which it is issued. Revenue Bonds are those bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. Sewer and utility bonds are typically issued as revenue bonds. The County also issues Lease Revenue bonds, a form of revenue bond in which the payments are secured by a lease on the property built or improved with the proceeds of the bond sale.

Revenue Forecast – A projection of future County revenue collections.

Revenue Stabilization Fund – In FY 2000, the Board of Supervisors approved the creation of this fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. This fund maintains a balance of 3 percent of General Fund Disbursements.

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Sales Tax – Tax imposed on the taxable sales of all final goods.

School Board Budget – Includes the School Operating Fund, the School Food and Nutrition Services Fund, the School Debt Service Fund, the School Insurance Fund, the School Construction Fund, the School Central Procurement Fund, the School Health Benefits Trust Fund and the Educational Employees' Supplementary Retirement Fund, identifying both expenditure levels and sources of revenue. The Board of Supervisors may increase or decrease the School Board budget but normally does so only at the fund level (i.e., by increasing or decreasing the General Fund Transfer to the School Operating Fund without specifying how the change is to be applied). By state law, the Supervisors may not make specific program or line item changes, but may make changes in certain major classifications (e.g., instruction, overhead, maintenance, etc.). The Board of Supervisors has not exercised its right to make any such changes in recent years.

School Board Transfer – A transfer out of funds from the General Fund to the School Operating Fund. State law requires that this transfer be approved by the Board of Supervisors by May 1, for the next fiscal year.

Self-Insurance Fund – This internal service fund is used to centrally manage the employees' health and life insurance benefit packages, the workers' compensation program, and the County's insurance coverage of real and personal property.

Service Quality – Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

Set-Aside Reserve – A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

Sewer Funds – A group of self-sufficient funds that support the Wastewater Management Program. Revenues consist of bond sales, availability fees (a one-time fee paid before connection to the system and used to defray the cost of major plant and trunk construction), connection charges (a one-time fee to defray the cost of the lateral connection between a building and the trunk), service charges (quarterly fees based on water usage which defray operating costs and debt service), and interest on invested funds. Expenditures consist of construction costs, debt service, and the cost of operating and maintaining the collection and treatment systems.

Special Revenue Funds – Funds defined by the State Auditor of Public Accounts to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to Fairfax County's state and federal grants, the operation of the Fairfax County Public Schools, and specific taxing districts that are principally financed by special assessment tax levies in those districts.

Staff-Year Equivalency – This figure reflects whether authorized positions are full-time or part-time. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a staff-year equivalency (SYE) of one (1/1.0 SYE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with a SYE of 0.5 (1/0.5 SYE).

Strategic Plan – A document outlining long-term goals, critical issues and action plans to increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

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Strategic Planning Process - The strategic planning process provides the County the opportunity to identify individual agency missions and goals in support of the public need, action steps to achieve those goals and measures of progress and success in meeting strategic goals. Strategic planning helps ensure that limited resources are appropriately allocated to achieve the objectives of the community as determined by the Board of Supervisors.

Supplemental Appropriation Resolution – Any appropriation resolution approved by the Board of Supervisors after the adoption of the budget for a given fiscal year.

Taxable Value – The assessed value less homestead and other exemptions, if applicable.

Tax Base – The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.

Tax Rate – The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base. The Board of Supervisors fixes property tax rates for the period beginning January 1 of the current calendar year when the budget for the coming fiscal year is approved. The property tax rate is applied to the value of property assessed as of January 1 each year.

Technology Infrastructure – The hardware and software that support information requirements, including computer workstations and associated software, network and communications equipment, and mainframe devices.

Third Quarter Review – The current year budget is reevaluated approximately seven months after the adoption of the budget based on current projections and spending to date. The primary areas reviewed and analyzed are (1) current year budget versus prior year actual expenditure data, (2) year-to-date expenditure status plus expenditure projections for the remainder of the year, (3) emergency requirements for additional, previously unapproved items, and (4) possible savings. Recommended funding adjustments are provided for Board of Supervisors' approval.

Total Budget – The receipts and disbursements of all funds, e.g., the General Fund and all other funds. Net total expenditures (total expenditures minus expenditures for internal service funds) is a more useful measure of the total amount of money the County will spend in a budget year, as it eliminates double accounting for millions of dollars appropriated to operating agencies and transferred by them to service agencies. General Fund total disbursements (direct General Fund expenditures plus transfers to other funds, such as the School Operating Fund) are a more accurate measure of the cost of government to the local taxpayers.

Transfer – A movement of funding from one fund to another. The largest such transaction is the annual transfer of funds from the General Fund to the School Operating Fund.

Transport Fees – The cost to provide ambulance transportation to patients from home to hospital.

Trust Funds – A categorization of accounts defined by the State Auditor of Public Accounts consisting of funds established to account for money and property held by the County government in the capacity of a trustee or custodian for individuals or other specified purposes. Examples are the various retirement funds, which contain contributions from the County government and individual employees.

Unappropriated – Not obligated for specific purposes.

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Undesignated – Without a specific purpose.

Useful Life – The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fees – Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using.

Vision Elements – The vision elements were developed by the County Executive and the Senior Management team to address the priorities of the Board of Supervisors and emphasize the County's commitment to protecting and enriching the quality of life for the people, neighborhoods, and diverse communities of Fairfax County. There are seven vision elements including: Maintaining Safe and Caring Communities, Building Livable Spaces, Connecting People and Places, Maintaining Healthy Economies, Practicing Environmental Stewardship, Creating a Culture of Engagement and Exercising Corporate Stewardship.

Workforce Planning – A systematic process designed to anticipate and integrate the human resources aspect to an organization's strategic plan by identifying, acquiring, developing, and retaining employees to meet organizational needs.

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ACRONYMS

(Where items are underlined, see fuller definitions in the preceding *Glossary* section)

ADA – Americans with Disabilities Act

ADC – Adult Detention Center

ADHC – Adult Day Health Care

AED – Automatic External Defibrillator

AEOC – Alternate Emergency Operations Center

AFIS – A multi-jurisdictional Automated Fingerprint Identification System

ALS – Advanced Life Support

ASAP – Alcohol Safety Action Program (Fund 117)

ASSB – Advisory Social Services Board

BPOL – See Business, Professional and Occupational License

BPR – See Business Process Redesign

CAD – Computer Aided Dispatch

CAFR – See Comprehensive Annual Financial Report

CCAR – Child Care Assistance and Referral program

CCFAC – Consolidated Community Funding Advisory Committee

CCFP – See Consolidated Community Funding Pool

CDBG – Community Development Block Grant

CERF – Computer Equipment Replacement Fund

CERT – Community Emergency Response Team

CHINS – Child In Need of Supervision or Services

CIP – See Capital Improvement Program

COG – Washington Metropolitan Council of Governments

CPAN – Courts Public Access Network

CPI – See Consumer Price Index

CRA – Clinic Room Aide

CRIS – Community Resident Information Services (kiosks used by Fairfax County)

CSA – Comprehensive Services Act

CSB – Fairfax-Falls Church Community Services Board

CSU – Court Service Unit (Juvenile and Domestic Relations District Court)

CTB – Commonwealth Transportation Board

DROP – See Deferred Retirement Option Plan

DPWES – Department of Public Works and Environmental Services

EAC – See Employees Advisory Council

EAP – Employee Assistance Program

EMS – Emergency Medical Service

EOC – Emergency Operations Center

ESOL – English as a Second Language

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FCEDA – Fairfax County Economic Development Authority

FCIN – See [Fairfax County Identification Number](#)

FCPA – Fairfax County Park Authority

FCPL – Fairfax County Public Library

FCPS – Fairfax County Public Schools

FCRHA – Fairfax County Redevelopment and Housing Authority

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board (See [GASB](#) in Glossary)

GFOA – Government Finance Officers Association

GIS – Geographic Information Systems

HIPAA – Health Insurance Portability and Accountability Act

HMO – See health maintenance organization

ICMA – International City/County Management Association

iNet – Institutional network

LAN – Local Area Network

MWCOG – Metropolitan Washington Council of Governments

NACo – National Association of Counties

NOVARIS – Northern Virginia Regional Identification System

NVCC – Northern Virginia Community College

NVCT – Northern Virginia Conservation Trust

NVFS – Northern Virginia Family Services

NVRC – Northern Virginia Regional Commission

NVRPA – Northern Virginia Regional Park Authority

NVSWCD – Northern Virginia Soil and Water Conservation District

NVTC – Northern Virginia Transportation Commission

PPEA – See [Public-Private Education Facilities and Infrastructure Act](#)

PPO – See [Preferred Provider Option](#)

PPTRA – See [Personal Property Tax Relief Act](#)

PSCC – Public Safety Communications Center

PSCN – Public Safety Communications Network

PSOHC – Public Safety Occupational Health Center

MPSTOC – McConnell Public Safety and Transportation Operations Center

P/T – Part-Time

Rec-PAC – See [Rec-PAC](#) (in Glossary)

SAC – Selection Advisory Committee

SACC – School-Age Child Care

SBE – Small Business Enterprise

SCBA – Self-Contained Breathing Apparatus

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SCC – State Corporation Commission

SYE – See Staff-Year Equivalency

SWRRC – Solid Waste Reduction and Recycling Centers

TANF – Temporary Assistance to Needy Families

VACo – Virginia Association of Counties

VIEW – Virginia Initiative for Employment not Welfare program

VRE – Virginia Railway Express

WAHP – Washington Area Housing Partnership

WAHTF – Washington Area Housing Trust Fund

WAN – Wide Area Network

WMATA – Washington Metropolitan Area Transit Authority

WPFO – Work Performed For Others

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