



**FAIRFAX COUNTY, VIRGINIA**

**FY 2016**

**Adopted Budget Plan**

**(Includes Multi-Year Budget: FY 2016 - FY 2017)**

**Overview**

[www.fairfaxcounty.gov/budget](http://www.fairfaxcounty.gov/budget)

# Fairfax County, Virginia

## Fiscal Year 2016 Adopted Budget Plan (Includes Multi-Year Budget: FY 2016 - FY 2017)

### Overview



1742

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.



1742

# Board of Supervisors' Goals & Priorities

Adopted by the Board of Supervisors in December 2009. Reaffirmed by the Board of Supervisors in February 2012.

By **engaging** our residents and businesses in the process of addressing these challenging times, **protecting investment** in our most critical priorities, and by **maintaining strong responsible fiscal stewardship**, we must ensure:

✓ **A quality educational system**

Education is Fairfax County's highest priority. We will continue the investment needed to protect and enhance this primary community asset. Our children are our greatest resource. Because of our excellent schools, businesses are eager to locate here and our children are able to find good jobs. A well-educated constituency is best able to put back into their community.

✓ **Safe streets and neighborhoods**

Fairfax County is the safest community of our size in the U.S. We will continue to invest in public safety to respond to emergency situations, as well as efforts to prevent and intervene in destructive behaviors, such as gang activity and substance abuse.

✓ **A clean, sustainable environment**

Fairfax County will continue to protect our drinking water, air quality, stream valleys and tree canopy through responsible environmental regulations and practices. We will continue to take a lead in initiatives to address energy efficiency and sustainability and to preserve and protect open space for our residents to enjoy.

✓ **Livable, caring and affordable communities**

As Fairfax County continues to grow we will do so in ways that address **environmental** and **mobility** challenges. We will encourage housing that is affordable to our children, seniors and members of our workforce. We will provide compassionate and efficient services to members of our community who are in need. We will continue to protect and support our stable lower density neighborhoods. We will encourage and support participation in community organizations and other activities that address community needs and opportunities.

✓ **A vibrant economy**

Fairfax County has a well-earned reputation as a business-friendly community. We will vigorously pursue **economic development** and **revitalization** opportunities. We will support the business community and encourage this healthy partnership. We will continue to be sensitive and responsive to the needs of our corporate neighbors in the areas of **workforce development** and **availability, affordable housing, regulation and taxation**.

✓ **Efficient transportation network**

Fairfax County makes it a priority to connect People and Places. We will continue to plan for and invest in transportation improvements to include comprehensive bicycle and pedestrian initiatives, bus and para transit, road and intersection improvements and expansion of Metrorail and VRE.

✓ **Recreational and cultural opportunities**

A desirable community is one where there is a lot going on that residents can enjoy. Fairfax County will continue to provide for athletic, artistic, intellectual and recreational activities, in our communities, parks, libraries and schools.

✓ **Taxes that are affordable**

The property tax is Fairfax County's primary source of revenue to provide services. We will ensure that taxes are affordable for our residents and businesses, and we will seek ways to diversify County revenues in order to make our tax base more equitable. We will ensure that County programs and services are efficient, effective and well run.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Fairfax County**

**Virginia**

For the Fiscal Year Beginning

**July 1, 2014**

*Jeffrey R. Enos*

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, 2014.

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 2016 Budget

## July 1, 2014

Distribution of the FY 2016 budget development guide. Fiscal Year 2015 begins.



## September - October 2014

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



## February 5, 2015

School Board adopts its FY 2016 Advertised Budget.



## February 17, 2015

County Executive's presentation of the FY 2016 Advertised Budget Plan.



## March 3, 2015

Board authorization for publishing FY 2016 tax and budget advertisement.



## July 1, 2015

Fiscal Year 2016 begins.



## June 30, 2015

Distribution of the FY 2016 Adopted Budget Plan. Fiscal Year 2015 ends.



## May 21, 2015

School Board adopts its FY 2016 Approved Budget



## April 28, 2015

Adoption of the FY 2016 budget plan, Tax Levy and Appropriation Ordinance by the Board of Supervisors.



## April 21, 2015

Board action on *FY 2015 Third Quarter Review*. Board mark-up of the FY 2016 proposed budget.



## April 7, 8, and 9, 2015

Public hearings on proposed FY 2016 budget, *FY 2015 Third Quarter Review* and FY 2016-2020 Capital Improvement Program (with Future Years to 2025) (CIP).



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).

# 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.

# 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 web at:



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

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

**City of Fairfax Regional**

10360 North Street  
Fairfax, VA 22030-2514  
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

**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

**Pohick Regional**

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

**Chantilly Regional**

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

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

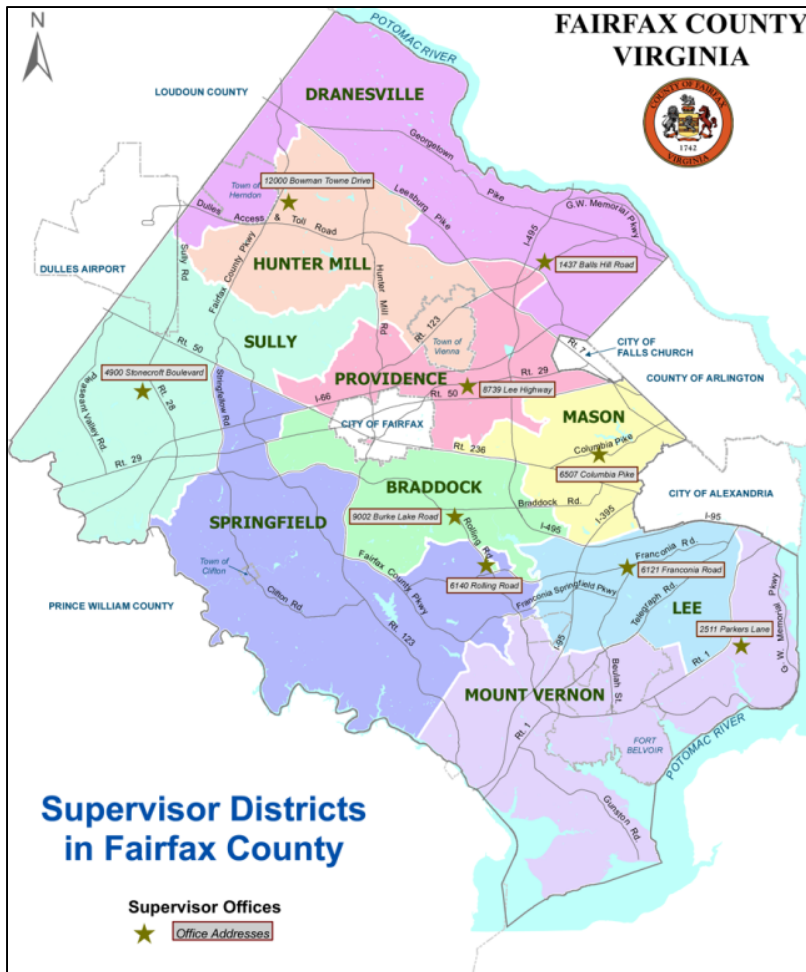


# County Organization

## 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.

## County Organization

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.

### The Fairfax County Board of Supervisors



*From left to right: Catherine M. Hudgins (Hunter Mill District); Michael R. Frey (Sully District); John C. Cook (Braddock District); Gerald W. Hyland (Mount Vernon District); Sharon Bulova (Chairman, At-Large); Penelope A. Gross (Mason District, Vice Chairman); John W. Foust (Dranesville District); Jeffrey C. McKay (Lee District); Pat Herrity (Springfield District); and Linda Q. Smyth (Providence District).*

An organizational chart of Fairfax County government is provided on the next page.



# 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 Appeals<sup>1</sup>  
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  
Washington Metropolitan Area Transit Authority (WMATA)

<sup>1</sup> 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  
Criminal Justice Advisory Board (CJAB)  
Dulles Rail Transportation Improvement District Advisory Board, Phase I  
Dulles Rail Transportation Improvement District Advisory Board, Phase II  
Economic Advisory Commission  
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  
GMU Fairfax Campus Advisory Board  
Health Care Advisory Board

# County Organization

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## BOARDS, AUTHORITIES AND COMMISSIONS

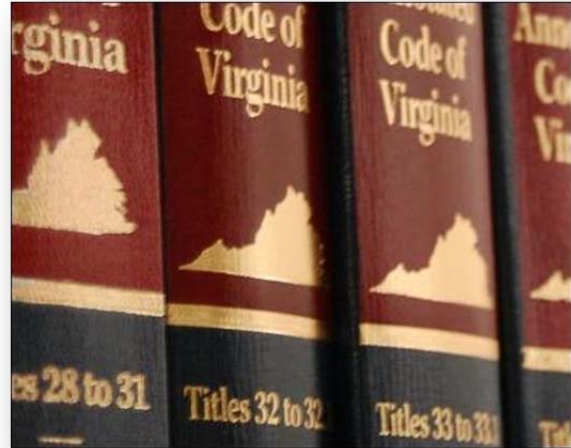
### Advisory Groups

History Commission  
Human Services Council  
Information Technology Policy Advisory Committee (ITPAC)  
Juvenile & Domestic Relations Court Citizens Advisory Council  
Laurel Hill Project Advisory Citizen Oversight Committee  
Mosaic District Community Development Authority  
Oversight Committee on Drinking and Driving  
Planning Commission  
Road Viewers Board  
Route 28 Highway Transportation Improvement District Advisory 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 Transportation Service District Advisory Board  
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 County prepares and approves an annual budget in compliance with sound financial practices, generally accepted accounting principles, and the provisions of the Code of Virginia which control the preparation, consideration, adoption, and execution of the County budget. As required by the Code of Virginia (§ 15.2-2503), the County Executive must submit to the Board of County Supervisors a proposed budget, or fiscal plan, on or before April 1 of each year for the fiscal year beginning July 1. A budget is balanced when projected total funds available equal total disbursements, including established reserves. All local governments in the Commonwealth of Virginia must adopt a balanced budget as a requirement of state law no later than by July 1. 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 approve 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 1, not July 1 as the Code allows.



The Code of Virginia controls the preparation, consideration, adoption, and execution of the County's budget.

The County's budget serves as the documentation of the financial, policy, and service decisions that the Board of Supervisors has authorized for the fiscal year. This document contains some of the best sources of information on County governmental programs and services, as well as key financial information for policy makers and managers.

# How to Read the Budget

## What The County's Budget Publications Document

**Financial Decisions:** The budget provides an estimate of the costs that will be incurred if programs are carried out as planned and the public and private revenues available to finance these activities (through sources such as state and local taxes, fees, and grants). The appropriation ordinance adopted by the Board of Supervisors legally authorizes the expenditure of public monies and becomes the approved financial plan for the upcoming fiscal year.



**Policy Decisions:** The budget reflects decisions made by the County Executive, department directors, and agency heads to prioritize and allocate resources toward providing services that help us achieve common goals efficiently and effectively. As a

management tool, the budget also establishes accountability for the effective and efficient operation of programs and activities and to locate responsibility for the delivery of City services.

**Service Decisions:** The budget describes the services or lines of business carried out by each departmental program within the County. Each budget narrative, which is organized by Program Area in Volume 1 and Fund groupings in Volume 2, provides a map detailing what each department does with their personnel and other resources, for whom or what these activities are undertaken, and how the County benefits from its funding of these discrete programs and services. Performance data are associated with each activity and help to quantify levels of service, program effectiveness and efficiency, and quality in terms of results, value, and outcomes.

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* for the Advertised Budget 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, demographic, and economic 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, and performance indicators for each department/agency.



## How to Read the Budget

*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 5-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



The County's budget is online at [www.fairfaxcounty.gov/budget](http://www.fairfaxcounty.gov/budget)

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.

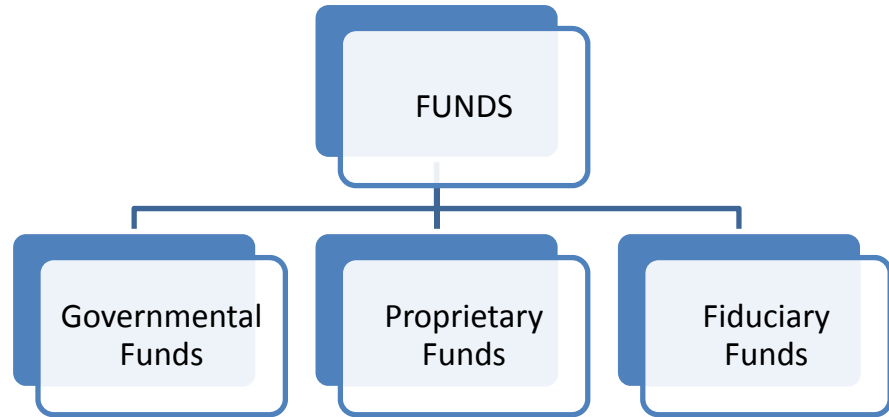
### BASIS OF ACCOUNTING AND BUDGETING

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.

## How to Read the Budget

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 composed 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.

The County's budget is prepared in accordance with "Generally Accepted Accounting Principles" (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Auditor of Public Accounts of the Commonwealth of Virginia (APA). These principles are also used to prepare the County's audited *Comprehensive Annual Financial Report* (CAFR). The County's budget applies two different accounting methods depending on the nature of the fund.

- The modified accrual basis of accounting is used to prepare the budgets of the General, Special Revenue, and Capital Projects Funds. Under this method of accounting, revenues are recognized in the period that they become measurable and available. With respect to real and personal property tax revenue and other local taxes, the term "available" is limited to collection within 45 days of the fiscal year-end. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred.
- The accrual basis of accounting is used to prepare the budget and financial statements of the Proprietary Funds. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash, regardless of when the related cash flows take place.

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 long-term liabilities.

## How to Read the Budget

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:

- ◆ **General Fund Group:** The largest fund in the General Fund Group, 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, Community Services Board (CSB), and debt service, among others. The General Fund group also includes funds which are primarily funded through transfers from the General Fund.
- ◆ **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 Fairfax County 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.
- ◆ **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.
- ◆ **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 Internal Service Funds and Enterprise Funds. 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. The Fairfax County Integrated Sewer System reflects the only enterprise funds of the County. These funds are used to account for the financing, construction, and operations of the countywide sewer system.
- ◆ **Fiduciary Funds:** These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds or in a trustee capacity. Agency Funds 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. Also included in Fiduciary Funds are Trust Funds, which include the 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, as well as assets held to meet the County's Other Post-Employment Benefit obligations.

# How to Read the Budget

## Accounting Standards

During FY 2016 the County will continue 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.

It should be noted that, beginning in FY 2008, the County's financial statements were 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 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. Historically, the County's subsidy was funded on a pay-as-you-go basis. GASB 45 required 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 decided to follow guidance provided by GASB 45 and established a trust fund as part of the FY 2008 Adopted Budget Plan to pre-fund the cost of post-employment healthcare and other non-pension benefits. For further details please refer to the Fund 73030, OPEB Trust Fund, narrative in Volume 2.

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

## 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 Supplemental Appropriation Resolution places legal restrictions on expenditures at the agency or fund level. Managerial budgetary control is maintained and controlled at the fund, department, superior commitment item (Compensation, Benefits, Operating Expenses, etc.), or Funded Program (project) level. It should be noted that funding information included in the budget volumes consolidates superior commitment items into four primary categories: Personnel Services, Operating Expenses, Capital Equipment, and Recovered Costs. 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.

## How to Read the Budget

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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. Once approved, the budget can be amended by a supplemental appropriation resolution. A supplemental appropriation ordinance amends the budget for grant programs to reflect actual revenue received and to make corresponding balancing adjustments to grant program expenditures. A supplemental appropriation ordinance may, therefore, either increase or reduce the County's total budget from the original approved budget appropriation. The budget for any fund, agency, program grant, 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 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 7 days prior to the public hearing. It should be noted that, any amendment greater than 1.0 percent of expenditures 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.

The *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 agencies and funds are reviewed during the *Carryover Review* and adjustments are made to the budget as approved by the Board of Supervisors.

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 superior commitment items, grants, or projects within any agency or fund. The budget process is controlled at the superior commitment item 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 superior commitment item 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.

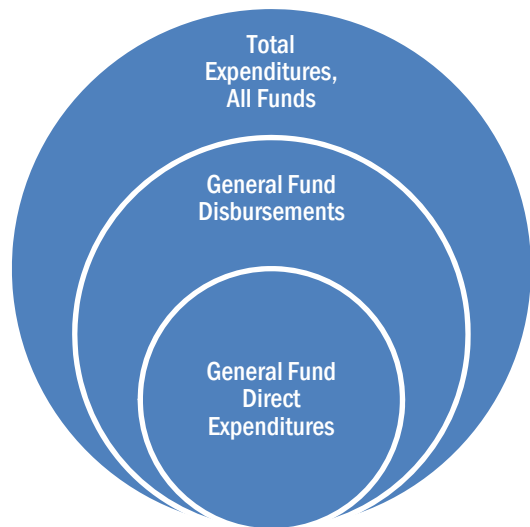


## COUNTY EXPENDITURES AND REVENUES

### County Expenditures

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

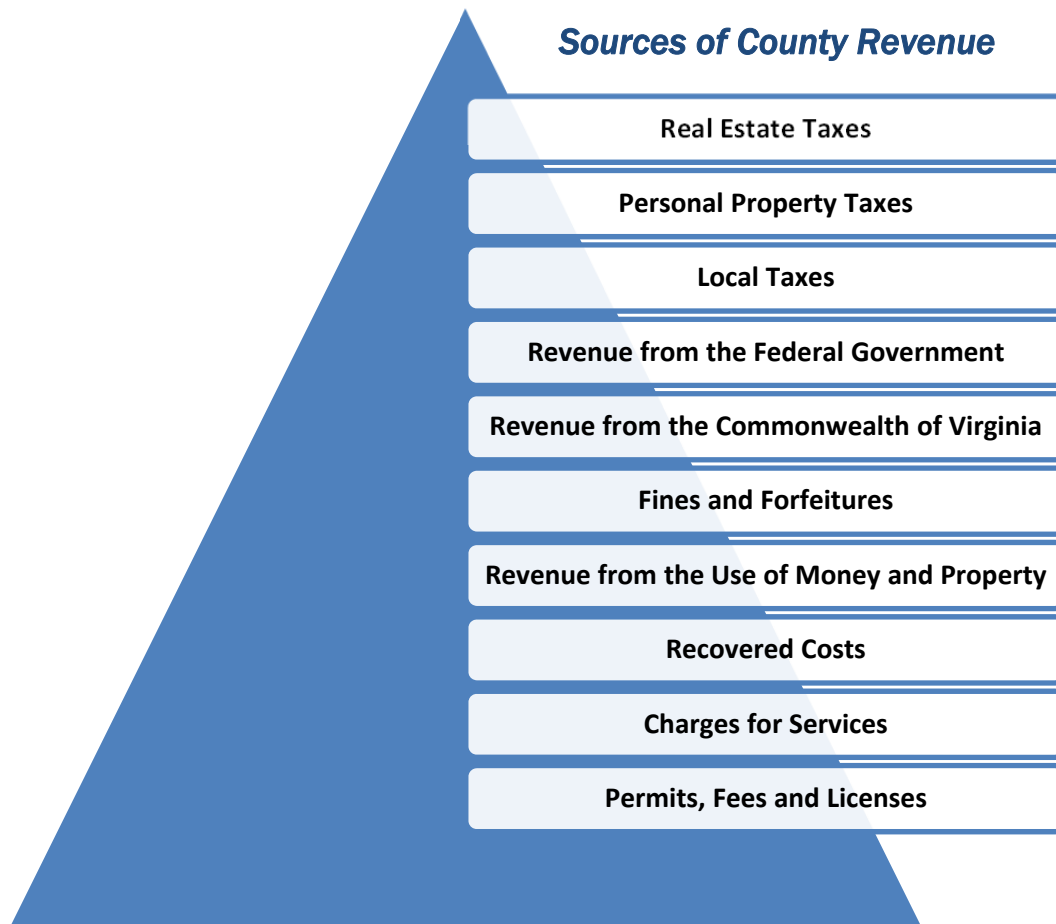
- ◆ In the smallest circle are the General Fund Direct Expenditures that support the day-to-day operations of most County agencies.
- ◆ The second largest circle is General Fund Disbursements. This circle includes General Fund Direct Expenditures as well as General Fund transfers to other funds, such 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 52.7 percent of the County's disbursements in FY 2016.
- ◆ The largest circle is Total Expenditures. It represents expenditures from all appropriated funds.



# How to Read the Budget

## County Revenues

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 2016, these categories are estimated to account for 63.9 percent and 15.2 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 13.0 percent of General Fund revenues in FY 2016. 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 7.9 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 Type Title</u>	<u>Purpose</u>	<u>Revenue</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
<b>GOVERNMENTAL FUNDS</b>				
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: (Volume 2)	Account for the County's Revenue Stabilization Reserve, awards provided to community organizations through the Consolidated Community Funding Pool, contributions to County organizations through the Contributory Fund, and County Information Technology projects.	General Fund transfers, transfers from other County funds, and interest earnings.	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
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
<b>PROPRIETARY FUNDS</b>				
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
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
<b>FIDUCIARY FUNDS</b>				
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
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



# How to Read the Budget

## Additional Budget Resources


In addition to the availability online of all of the County's published budget volumes, additional budgetary information including quarterly reviews, budget calendars, economic data, and historical files is available on the Department of Management and Budget's website at [www.fairfaxcounty.gov/dmb/](http://www.fairfaxcounty.gov/dmb/). The department has focused resources on expanding public access to essential information at all stages of the budget formulation process in order to afford residents a better understanding of their County government, the services it offers, and the role they can play. On the site, residents can access a County Budget Primer, whereby they can look up budget terms and find answers to common budget questions. On each page, residents can also provide feedback on the website itself and offer suggestions of what additional information might be helpful to them in understanding the County's budget.

## Transparency Website

The County has a useful transparency website at [www.fairfaxcounty.gov/transparency/](http://www.fairfaxcounty.gov/transparency/) which enables the public to view amounts paid to County vendors. Visitors can view budgetary data and actual expenditures by Fund or General Fund agency each month. Fairfax County Public Schools also hosts its own transparency website - <http://www.fcps.edu/fs/transparency/index.shtml> - where data specific to FCPS funds, departments, and schools, can be viewed. Used in collaboration with information already available to residents, such as the County's budget and the Comprehensive Annual Financial Report, the transparency initiative provides residents with an additional tool to learn more about the County's overall finances or focus on specific areas of interest.

### Transparency

Fairfax County Transparency application allows the public to view budget and expenditure data and specific vendor payments.



- The financial data for the current fiscal year is updated on a monthly basis by the end of the following month from the County's financial system.
- Amounts displayed are year-to-date aggregated through the selected fiscal month.
- Data is available beginning with Fiscal Year 2013. Please note that a fiscal year spans from July 1st through June 30th of the following year.

For additional information regarding this initiative, please refer to the [overview](#) page or the [frequently asked questions \(FAQs\)](#).

To view similar information for the Fairfax County Public Schools, please visit the [Fairfax County Public Schools Transparency website](#).

Fiscal Year:

Through Month:

(All data displayed will be fiscal year-to-date through month selected)

# Budget Process

## THE BUDGET CYCLE

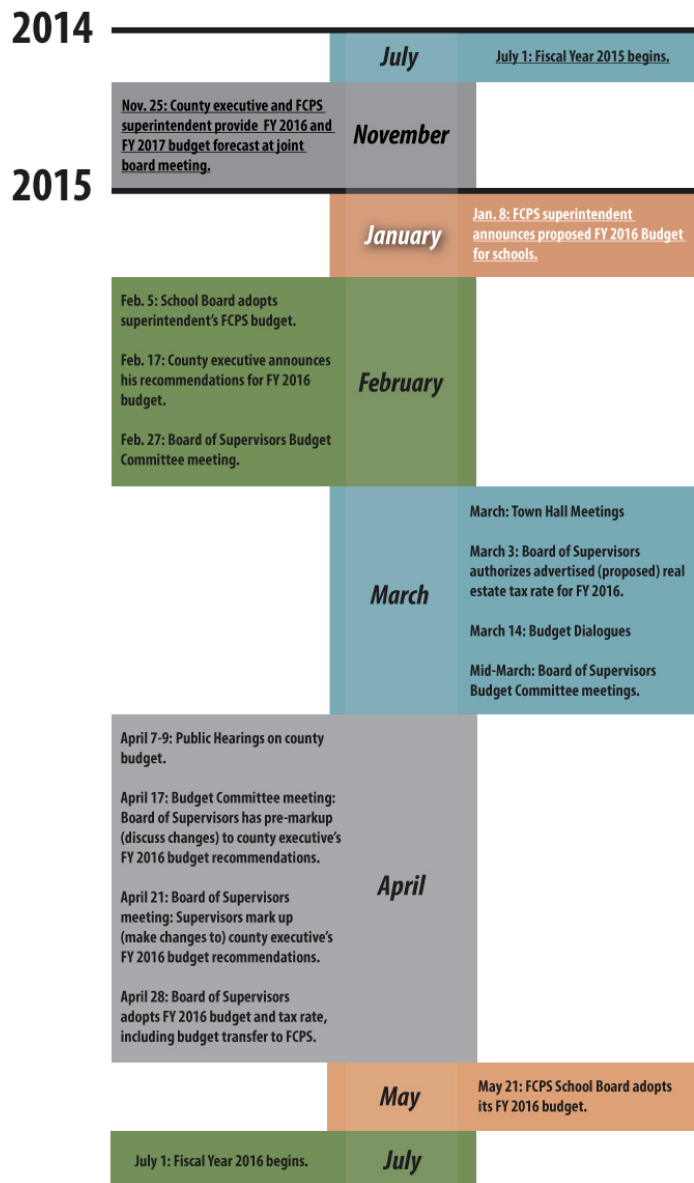
The Code of Virginia (Sections 15.2-516 and 2503) requires that the County Executive submit a proposed budget to the Board of County Supervisors no later than April 1 for the upcoming fiscal year. Sections 15.2-2506, 58.1-3007, and 58.1-3321 of the Code of Virginia govern the public notice requirements that guide the County's budget review and public comment period. After receipt of the proposed budget, the first action by the Board of Supervisors (BOS) is to authorize the advertisement of the proposed tax and levy rates. Once the proposed rate is advertised, the BOS can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The timing of the advertisement is tied to the amount of increased revenue anticipated by the proposed rate. The Code of Virginia also requires the BOS to hold public hearings on the proposed budget and the proposed tax and levy rates to collect public comment. 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 County's budget has two major elements: the operating budget and the capital budget. The operating budget includes all projected expenditures not included in the capital budget, including the operating transfer to Fairfax County Public Schools (FCPS). The operating budget funds the service delivery of County programs. Excluding the General Fund Transfer to FCPS, the largest expenditure category is employee compensation.

Fairfax County follows a series of policies, including its Ten Principles of Sound Financial Management, (see the *Long-Term Financial Tools and Policies* section in this volume) and approved practices to guide the development of the annual budget. For examples, these policies govern practices for the following:

- Capital Improvement Program
- Cash Management
- Debt Management
- Fund Balances
- Procurement
- Property Tax Collection
- Real Property Assessments
- Replacement Schedules
- Reserves
- Revenues
- Risk Management

## FY 2016 Budget Process Timeline



# Budget Process

By adhering to these policies and practices, the County promotes and ensures a consistent approach to budgeting that allows the Board of Supervisors and the community to compare the proposed budget to previous budgets.

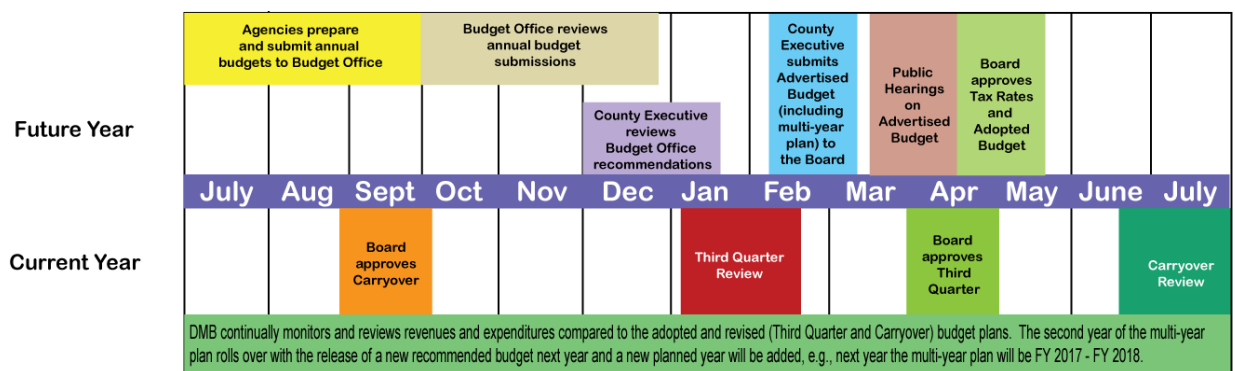
The budget has several major purposes. It converts the County's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of County services and programs; and outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year.

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 Review* and the *Carryover Review*. 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 1.0 percent of expenditures.

Citizen involvement and understanding of the budget are a key part of the review process. The County Executive presented the FY 2016 Advertised Budget Plan (including the FY 2016 – FY 2017 Multi-Year Budget) on February 17, 2015. Public hearings for the County Executive's FY 2016 Advertised Budget Plan and the FY 2016 – FY 2020 Advertised Capital Improvement Program (CIP) were held on April 7, 8 and 9, 2015 at the Government Center. The mark-up of the FY 2016 budget was held on Tuesday, April 21, 2015, and the Board of Supervisors formally adopted the FY 2016 Adopted Budget Plan on Tuesday, April 28, 2015.

The chart below illustrates the roles, responsibilities, and tasks in which both County staff and the Board of Supervisors engage during the course of a typical fiscal year. These efforts include budget adjustments for the current fiscal year, budget development for the next fiscal year, and budgetary projections for the following fiscal year.

**Current Year and Future Budget Year**



Fiscal Year Begins  
July 1

Fiscal Year Ends  
June 30

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SHARON BULOVA  
CHAIRMAN

COMMONWEALTH OF VIRGINIA  
**County of Fairfax**  
BOARD OF SUPERVISORS

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TELEPHONE: 703/324-2321  
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chairman@fairfaxcounty.gov

June 15, 2015

Dear Fairfax County residents and corporate neighbors:

I am pleased to present to you the Fiscal Year 2016 Adopted Budget Plan. It wasn't hard to identify a theme for this year's budget. Speakers during our three days of public hearings and in community budget meetings held throughout the county adopted as their theme a call to *Invest in Fairfax* and that is what this budget seeks to do.

The Budget as amended by the Board of Supervisors on April 21, 2015 and formally adopted on April 28<sup>th</sup>, results in some changes to the Advertised Budget that I believe are both fiscally responsible and responsive to the needs of the community. In summary, the **FY 2016 Adopted Budget Plan**:

- Maintains our current tax rate at \$1.09
- Addresses our commitment to bolster our reserves
- Does not rely on one-time funding for on-going needs
- Implements a new Compensation Plan for our General County employees with an average increase of approximately 3.60% in FY 2016. This includes an across-the-board Market Rate Adjustment (MRA) of 1.10%. Compensation for all merit employees, including public safety, consists of the MRA, performance/merit increases, and longevities.
- Comes very close to fully funding the School Board's request for their Transfer with an increase of over \$66 million (including funding for School Debt Service) over last year, with School funding accounting for 52.7% of our General Fund Budget. In Fiscal Year 2016 the Schools receive almost 2/3 of the entire increase in General Fund Revenue, and benefit from a net \$9.9 million unanticipated increase from the State. Our Board is pleased to have been able to fund 99.8% of the School's advertised budget while not raising the tax rate for homeowners, many of whom are still struggling to get back on their feet following the Great Recession.
- Honors our commitment to allocate funding to both the County and Schools for Infrastructure Investment and School Construction through Fiscal Year 2015 Carryover balances

- Restores the most critical Human Services reductions in the Advertised Budget – notably, Healthy Families, Parenting Education/Good-Touch/Bad-Touch, as well as mental health services in the jail, and detox diversion positions. Also restores Enforcement of the Grass Ordinance which addresses care of premises issues in neighborhoods.

The **FY 2016 Adopted Budget Plan** is the result of much hard work by my colleagues, members of the School Board, our County staff and our Fairfax County community. It is not a “great news” package, but I think that it is *responsible and responsive* to the needs of our community and to the uncertain fiscal climate we are operating in.

Work will continue during the next months and years ahead to address our County’s challenges through a comprehensive Lines of Business Review. This important discussion will engage the community in an evaluation of programs and services Fairfax County offers in light of our current fiscal environment. This will be an important exercise to ensure that we maintain the quality of life our residents value and rely upon, while making sure taxes are affordable.

Sincerely,

A handwritten signature in black ink that reads "Sharon Bulova". The signature is written in a cursive, flowing style.

Sharon Bulova

# FY 2016

Adopted Budget Plan



## ***Adopted Budget Summary***

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# Adopted Budget Summary

## FY 2016 Fairfax County Budget Facts

### Disbursements

- ◆ **General Fund Direct Expenditures** total \$1.41 billion, an increase of \$15.7 million, or 1.13 percent, over the *FY 2015 Revised Budget Plan*. It is an increase of \$44.6 million, or 3.27 percent, over the FY 2015 Adopted Budget Plan.
- ◆ **General Fund Disbursements** total \$3.82 billion, an increase of \$23.8 million, or 0.63 percent, over the *FY 2015 Revised Budget Plan*, and an increase of \$103.2 million, or 2.78 percent, over the FY 2015 Adopted Budget Plan. These figures include the transfers for School Operating and School Debt Service.
- ◆ **The County General Fund transfer for School operations in FY 2016** is \$1.83 billion, a 3.2 percent increase over the FY 2015 Adopted Budget Plan. In addition, \$187.2 million is transferred to School Debt Service. The total County transfer to support School Operating and Debt Service is \$2.01 billion, or 52.7 percent, of total County disbursements.
- ◆ **Expenditures for All Appropriated Funds** total \$7.13 billion.
- ◆ General Fund Support for **Information Technology (IT) Projects** is reduced by \$1.04 million to \$2.70 million.
- ◆ **Pay-As-You-Go Capital Construction** projects total \$22.04 million, which is an increase of \$0.86 million from the FY 2015 level.

### Tax Base

- ◆ **Total FY 2016 General Fund Revenue** is \$3.81 billion, an increase of \$107.4 million, or 2.90 percent, over the *FY 2015 Revised Budget Plan*.
- ◆ **One Real Estate Penny** is equivalent to approximately \$22.6 million in tax revenue.
- ◆ **One Personal Property Penny** is equivalent to approximately \$1.2 million in tax revenue.
- ◆ **The Mean Residential Assessed Property Value** is \$517,101, an increase of \$16,955, or 3.4 percent, over the FY 2015 value of \$500,146. On average, residential annual Real Estate tax bills will increase \$184.81 in FY 2016 based on the adopted Real Estate tax rate of \$1.09 per \$100 of assessed value.
- ◆ **The Commercial/Industrial percentage** of the County's Real Estate Tax base is 18.67 percent, a slight decrease of 0.34 percentage points from the FY 2015 level of 19.01 percent.
- ◆ **The Main Assessment Book Value** of all real property is projected to increase \$7.6 billion, or 3.46, percent over FY 2015.
- ◆ **Real Estate and Personal Property Taxes** (including the Personal Property portion being reimbursed by the Commonwealth) comprise approximately 79.1 percent of General Fund Revenues.

### Population and Positions

- ◆ **Fairfax County's population** is projected to be 1,125,875 in CY 2016. This is an increase of 37.5 percent over the 1990 census count of 818,584.
- ◆ **Authorized Positions** for all funds are decreasing by 19 to 12,335 positions. The **ratio of authorized positions per 1,000 residents** is 10.98 in FY 2016.

### Tax Rates

- ◆ **Real Estate Tax Rate** remains at \$1.090 per \$100 of assessed value.
- ◆ **Personal Property Tax Rate** remains at \$4.57 per \$100 of assessed value.
- ◆ **Stormwater Services District Levy** for County stormwater operating/capital projects increases from \$0.0225 to \$0.0250 per \$100 of assessed value.
- ◆ **Leaf Collection Rate** remains at \$0.015 per \$100 of assessed value.
- ◆ **Refuse Collection Rate** for County collection districts remains at \$345 per household and the **Refuse Disposal Rate** remains at \$62 per ton.
- ◆ **Solid Waste Ash Disposal Rate** increases from \$22.50 to \$24.50 per ton in FY 2016.
- ◆ **Integrated Pest Management Program**, a countywide Special Tax, remains at \$0.001 per \$100 of assessed value.
- ◆ The special real estate tax rate collected on all properties within Small District 1, Dranesville, for the **McLean Community Center** remains at \$0.023 per \$100 of assessed value, and the rate collected on all properties within Small District 5, Hunter Mill, for the **Reston Community Center** remains at \$0.047 per \$100 of assessed value.
- ◆ **Sewer Service Rate** increases from \$6.62 to \$6.65 per 1,000 gallons of water consumption and the **Sewer Availability Charge** for new single family homes remains at \$7,750 per unit. The **Sewer Base Charge** increases from \$15.86 to \$20.15 per quarter.
- ◆ **Commercial Real Estate Tax Rate** for County transportation projects remains at \$0.125 per \$100 of assessed value. This tax is levied on all commercial and industrial properties in the County.
- ◆ A special real estate tax rate collected on all properties within the **Tysons Service District** increases from \$0.04 to \$0.05 per \$100 of assessed value.

# Adopted Budget Summary

## **Budget Development Process**

Throughout the fall of 2014, the County Executive formulated the Advertised budget plan utilizing guidance provided by the Board of Supervisors, input received from the community, information provided by agency staff, and analysis from the Department of Management and Budget. The FY 2016 Advertised Budget Plan was released by the County Executive on February 17, 2015, beginning a two-month period during which the Board closely examined the budget, asked additional budget questions of staff, and gathered community feedback. Public hearings on the budget took place April 7-9, 2015. On April 8, 2015, the County Executive submitted the FY 2016 Add-On Package to the Board. The Add-On package includes recommended adjustments to the Advertised budget based on updated information received since the Advertised budget was developed. Utilizing this additional information and feedback received as part of public hearings, the Board marked-up, or recommended adjustments to, the budget on April 21, 2015 and adopted the budget on April 28, 2015.

The FY 2016 budget also featured a multi-year budget plan for the General Fund. During budget development, staff utilized a two-year framework in developing the FY 2016 budget, taking into consideration the economic outlook for FY 2017 and the impact of FY 2016 decisions on the next fiscal year. This comprehensive approach allowed for more informed decision-making by the County Executive and the Board of Supervisors. For all adjustments made to the FY 2016 Advertised Budget Plan, including those adjustments recommended by the County Executive in the Add-On Package and those made by the Board, the impact to the projected FY 2017 budget was clearly delineated. The updated FY 2017 projected budget is outlined in the section entitled *Multi-Year Budget: FY 2016 and FY 2017* in this volume.

### **BOARD OF SUPERVISORS' PRIORITIES**

- A Quality Educational System
- Safe Streets and Neighborhoods
- A Clean, Sustainable Environment
- Livable, Caring and Affordable Communities
- A Vibrant Economy
- Efficient Transportation Network
- Recreational and Cultural Opportunities
- Affordable Taxes

## **County Budget in Brief**

On April 28, 2015, the Fairfax County Board of Supervisors adopted the fiscal year 2016 budget, which begins on July 1, 2015 and runs through June 30, 2016. The approved General Fund disbursement budget totals \$3,819,548,220, an increase of \$23,796,348, or 0.63 percent, from the *FY 2015 Revised Budget Plan*, and an increase of \$103,184,245, or 2.78 percent, over the FY 2015 Adopted Budget Plan. The expenditure total for all Appropriated Funds is \$7,129,871,629.

FY 2016 General Fund revenues are projected to be \$3,810,507,655, an increase of \$107,380,519, or 2.90 percent, over the *FY 2015 Revised Budget Plan*, and an increase of \$101,944,163, or 2.75 percent, over the FY 2015 Adopted Budget Plan.

### **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

# Adopted Budget Summary

In summary, the budget approved by the Board:

- Increases fiscal support for Fairfax County Public Schools as a percentage of County General Fund disbursements from the FY 2015 level of 52.4 percent. The approved County General Fund transfer to the Public School Operating Fund is \$1,825,153,345, an increase of \$56,654,952, or 3.20 percent over the FY 2015 Adopted Budget Plan. In addition, the County’s transfer for School Debt Service is \$187,157,477, an increase of \$10,016,301 over the FY 2015 level. The combined transfer for School Operations and Debt Service is \$2.01 billion, which represents 52.7 percent of total County General Fund Disbursements.
- Maintains the Real Estate tax rate at \$1.090 per \$100 of assessed value. As a result of rising residential assessments, the average homeowner will experience an increase in their tax bill of \$184.81.
- Utilizes no one-time funding in order to balance the budget.
- For General County employees, the FY 2016 Adopted Budget Plan funds a 1.10 percent market rate adjustment (MRA) and an average 2.50 percent performance and longevity increase, both effective July 2015. The performance and longevity increases are based on the new compensation program approved by the Board of Supervisors in Fall 2014. Employees are eligible for graduated performance increases, based on where they fall on the pay scale (starting at 3.00 percent at the bottom of the pay scale to 1.25 percent for employees within 25 percent of the top of the scale). Employees reaching 20 or 25 years of service receive a 4.00 percent longevity increase instead of the performance increase.
- For uniformed public safety employees, the FY 2016 Adopted Budget Plan funds a 1.10 percent MRA as well as merit increments and longevity increases for all eligible employees on their anniversary dates. Public Safety employees who have reached a length of service (15 and 20 years) milestone and have reached the top step of their pay scale are eligible for longevity. Approximately 45 percent of uniformed public safety employees are eligible for a 5.00 percent merit or longevity increase each year.

<b>FY 2016 Adopted Budget Overview</b>	
(Amounts shown are in millions over the <u>FY 2015 Adopted Budget Plan</u> )	
<i>Additional Resources</i>	
Increase generated by increases in Real Estate Assessments and all other Revenue Categories	\$99.49
Increase resulting from Reductions/Savings*	\$2.45
<b>Total Increase in Revenues</b>	<b>\$101.94</b>
Net Impact of Transfers In	1.68
<b>Total Available</b>	<b>\$103.62</b>
<i>How Additional Resources Were Spent</i>	
Increase in transfers to Fairfax County Public Schools for Operations and Debt Service	\$66.67
Employee Compensation	\$46.88
Human Services Requirements	\$10.28
Community Development Requirements	\$4.17
Public Safety Requirements	\$2.43
Cost of County Operations	(\$0.25)
Capital/Debt Service Requirements	(\$5.09)
Reductions/Savings*	(\$21.91)
<b>Total Disbursements</b>	<b>\$103.18</b>
Net Adjustments to Reserves	\$0.44
<b>Total Uses</b>	<b>\$103.62</b>
<b>Available Balance</b>	<b>\$0.00</b>
*Total Net Reductions/Savings equals \$24.36 million.	

More information regarding adjustments included in the FY 2016 budget is provided on the following pages.

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## **FY 2016 Budget Highlights**

### **General Fund Revenue**

FY 2016 General Fund revenues are projected to be \$3,810,507,655, an increase of \$3,127,370 over the FY 2016 Advertised Budget Plan. The increase is primarily the result of additional revenue from the Commonwealth.

The FY 2016 revenue represents an increase of \$107,380,519, or 2.90 percent, over the *FY 2015 Revised Budget Plan*, which contains the latest FY 2015 revenue estimates, and an increase of \$101,944,163, or 2.75 percent, over the FY 2015 Adopted Budget Plan. The net increase is primarily the result of an \$80.6 million increase over the *FY 2015 Revised Budget Plan* in Real Estate Tax revenue due to a rise in FY 2016 real estate assessments. Most other County revenue categories are projected to experience moderate growth over FY 2015.

On the County's real estate front, residential home values continued to recover in 2014. Based on information from the Metropolitan Regional Information System (MRIS), the average sales price of homes sold in Fairfax County in 2014 rose a modest 1.3 percent from \$531,567 in 2013 to \$538,280. The average home selling price is still 0.9 percent below that of the market peak of \$543,271 in 2005. MRIS also reported that 13,549 homes sold in the County in 2014, down 10.1 percent from 2013. Homes that sold during 2014 were on the market for an average of 45 days, 8 days longer than the 2013 level of 37 days. Overall, residential equalization reflects a 3.39 percent increase in FY 2016, compared to a 6.54 percent increase in FY 2015. After falling a slight 0.10 percent in FY 2015, non-residential values dropped an additional 0.60 percent in FY 2016 as office vacancy rates remained elevated. New construction increased the real estate tax base by 1.06 percent in FY 2016.

The value of a penny on the Real Estate Tax rate is \$22.61 million in FY 2016. As a result of the increase in residential assessments and no change in the real estate tax rate of \$1.09 per \$100 of assessed value, FY 2016 Real Estate taxes per "typical" household will increase \$184.81 over FY 2015.

### **General Fund Disbursements**

FY 2016 General Fund disbursements are \$3,819,548,220, an increase of \$103,184,245, or 2.78 percent, over the FY 2015 Adopted Budget Plan and an increase of \$23,796,348, or 0.63 percent, over the *FY 2015 Revised Budget Plan*. The increase over the FY 2015 Adopted Budget Plan is primarily attributable to requirements of \$66.67 million for Fairfax County Public Schools for both Operating and Debt. Net increases for all non-School disbursements total \$36.51 million.

Increases in the General Fund budget fall into the following main categories: Fairfax County Public Schools, Employee Compensation, Human Services, Community Development, Public Safety, Cost of County Operations, Capital Construction and Debt Service, and Reductions/Savings. Details for disbursement increases in each of these categories are provided on the following pages.

#### **Fairfax County Public Schools**

**\$66.67 million**

County General Fund support for Fairfax County Public Schools (FCPS) totals \$2.01 billion in FY 2016, an increase of \$66.67 million, or 3.43 percent, over the FY 2015 Adopted Budget Plan. Within this amount, the approved transfer to the Public School Operating Fund of \$1.83 billion reflects an increase of \$56.65 million, or 3.20 percent, over the funding level in the FY 2015 Adopted Budget Plan. The transfer in support of School debt service is \$187.16 million. Combined, the two transfers to FCPS make up 52.7

# Adopted Budget Summary

percent of total General Fund disbursements, which is slightly higher than the 52.4 percent allocated to FCPS in FY 2015. The County also provides additional support for the Schools totaling approximately \$73.9 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.

## **Employee Compensation**

**\$46.88 million**

### **1.10 percent Market Rate Adjustment**

**\$12.39 million**

Funding of \$12.39 million is included for the full-year impact of a 1.10 percent Market Rate Adjustment (MRA) increase effective July 2015 for all employees. The MRA provides a guide to the amount of pay structure adjustment needed to keep County pay rates competitive with the market, and is based on a calculation approved by the Board of Supervisors. The calculated MRA for FY 2016 was 1.68 percent. However, due to budget constraints, only a portion of the MRA was funded for FY 2016.

The calculation of the MRA consists of the following components:

- Consumer Price Index (CPI) for the Washington-Baltimore area. The U.S. Department of Labor's Bureau of Labor Statistics prepares this index. The CPI closely monitors changes in the cost of living. The CPI represents 40 percent of the index.
- Employment Cost Index (ECI). The U.S. Department of Labor's Bureau of Labor Statistics prepares the ECI. The ECI measures the rate of change in employee compensation (wages and salaries). The index used by the County measures changes in employee compensation for "Civilian" workers. This includes private sector, state, and local government employees. Federal employees are not included in this index. The ECI represents 50 percent of the index.
- Federal Wage Adjustment for the Washington-Baltimore area. The Federal Office of Personnel Management prepares this wage adjustment. Fairfax County will use the most current approved wage adjustment in budget calculations. However, because of the timing of the approval of the Federal Wage Adjustment and Fairfax County's budget cycle, Fairfax County will use the wage adjustment from the previous January. The Federal Wage Adjustment represents 10 percent of the index.

### **Performance and Longevity Increases for General County Employees**

**\$14.31 million**

Funding of \$14.31 million is included for the General County employee pay increases included in the budget which reflects the new performance and longevity program for all eligible general County employees approved by the Board of Supervisors in Fall 2014. This funding reflects increases effective July 2015 for graduated performance increases, based on where employees are on the pay scale, and the 4 percent longevity increases provided to employees who reach 20 or 25 years of service. In FY 2016, all employees with at least 20 years of service as of June 30, 2015 will receive the 4 percent increase due to the implementation of the program. In future years only those employees reaching 20 or 25 years of service each year will be eligible. Employees receiving a longevity award do not also receive a performance award.

The performance increases range from 3 percent for employees within 15 percent of the bottom of the pay scale to 1.25 percent for employees within 25 percent of the top of the pay scale. The average increase in FY 2016 is 2.5 percent due to the large number of employees receiving the longevity award this year. It is anticipated that in future years the average increase will be closer to 2 percent for performance and longevity awards.

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## Public Safety Merit Increments and Longevities

**\$8.13 million**

Funding of \$8.13 million is included for public safety pay increases which reflect merit and longevity increases for all eligible public safety employees. The funding reflects the full-year impact of merit and longevity increases provided to uniformed employees in FY 2015 and the partial-year costs for merit and longevity increases provided to uniformed employees in FY 2016 since all increases are effective on the employee's anniversary date. Merit increases are awarded to public safety employees as they progress through the pay scale. Public safety employees who have reached a length of service (15 and 20 years) milestone and have reached the top step of their pay scale are eligible for longevities. Merit and longevity increases are each 5 percent for public safety employees. In any given year between 40 and 50 percent of public safety employees are eligible for one or the other.

## Employees', Police Officers, and Uniformed Retirement

**\$8.57 million**

The FY 2016 budget includes a net \$8.57 million increase for fiduciary requirements associated with the County's retirement systems and as a modest investment to strengthen our funding ratios. As a result of strong investment returns in recent years and the changes made both to the retirement systems and the employer funding levels, funding ratios for each of the retirement systems have gradually increased and currently range from 78 percent to 87 percent. In FY 2014 all three systems exceeded the 7.5 percent assumed rate of return. The Employees' system returned 14.9 percent, the Uniformed system was up 16.1 percent, and the Police Officers system returned 16.2 percent. The FY 2014 investment results, contribution levels, and liability experience affected the funding ratios as demonstrated in the table below.

The June 30, 2013, funding ratios in the table below are the corridor funding ratios, which have been adjusted to reflect the unfunded liability already being amortized as a result of benefit changes and ad-hoc retiree COLAs that were adopted since the corridor method was established. Meanwhile, the June 30, 2014, funding ratios in the table below have been calculated to reflect required changes to pension reporting under Governmental Accounting Standards Board (GASB) Statements 67 and 68, and therefore use the market value of assets in the calculation instead of the actuarial value of assets.

	June 30, 2013	June 30, 2014
Employees'	74.2%	78.4%
Uniformed	82.4%	84.6%
Police Officers	84.2%	87.5%

The County is committed to further strengthening the financial position of the systems, and has established a goal to reach a 90 percent funded status for all plans by FY 2025. In order to meet this goal, the County has established the following multi-year strategy:

- In FY 2016, the employer contribution rates are increased to adjust the amortization level of the unfunded liability from 93 percent to 95 percent.
- Increases in the employer contribution rates will continue so that the County will amortize 100 percent of the unfunded liability by FY 2020 at the latest, fully funding the Annual Required Contribution for all systems. The County will continue to use a conservative 15-year amortization period.
- Until each system reaches 100 percent funded status, employer contributions to that system will not be reduced. Various factors, such as the historical trend of the County's investment returns

## Adopted Budget Summary

exceeding the assumed rate of 7.5 percent, could allow employer contribution rates to be reduced from current levels. However, the County is committed to maintaining the rates and redirecting any potential savings into further improvement in the systems' funded positions.

- Any additional unfunded liability created as a result of approved benefit enhancements, such as ad-hoc COLAs, will be fully funded. It is the intent that no adjustments to benefit levels will reduce the funded status of any of the systems.

Increased funding required as a result of this multi-year approach will be included in the County's financial forecasts. Additionally, necessary changes will be made to the Fairfax County Code.

### **Health Insurance and Other Benefits**

**\$3.32 million**

A net increase of \$3.32 million is primarily due to the full-year impact of calendar year 2015 premium increases and costs associated with a projected 10 percent premium increase for all health insurance plans, effective January 2016, and for Social Security (FICA) requirements in FY 2016. It should be noted that staff, at the direction of the Board of Supervisors, will also pursue plan design changes and the offering of lower-cost plan alternatives to help reduce overall health care costs. Additionally, dental insurance and group life insurance premiums are projected to increase 5 percent in calendar year 2016. It should be noted that these premium increases are budgetary projections only, and final premium decisions will be made in the fall based on updated claims experience.

### **Other Salary Adjustments**

**\$0.16 million**

A net increase of \$0.16 million is associated with salary adjustments for the Board of Supervisors, Board of Zoning Appeals, and Planning Commission, effective January 2016.

### **Human Services**

**\$10.28 million**

#### **Contract Rate Increases**

**\$3.49 million**

An increase of \$3.49 million is required to support a contract rate increase for the providers of Human Services in the County, which is especially important for our non-profit partners. Services provided contractually are a critical part of the Human Services system with both for-profit and non-profit vendors partnering with the County to ensure a broad array of services are available to the community. This funding is spread between the Department of Family Services, the Health Department, the Office to Prevent and End Homelessness, the Department of Neighborhood and Community Services and the Fairfax-Falls Church Community Services Board. Each year individual contracts are let for the various services, and program staff and the community providers negotiate funding requirements. To keep pace with inflation, pay and benefits, the County periodically funds contract rate increases so service delivery levels are not reduced to accommodate the increased cost of doing business. In FY 2016, \$1 million of the total for contract rate increases is necessary to increase the rates paid to providers for locally funded children in the Child Care Assistance and Referral program. This is necessary based on the rate increase implemented by the State in September 2014 for providers receiving state-funded child care subsidies. This increase created a situation where the state's reimbursement rates were higher than the County's reimbursement rates. As a result, child care providers were receiving a higher subsidy payment for those children receiving state-funded subsidies than they were for those children receiving locally-funded subsidies. Prior to this increase, the rates between the two systems were the same. The County has historically adjusted the local Maximum Reimbursable Rates to be consistent with the state. To not do so would create disparity between the two systems and increases the likelihood that child care programs would only enroll children who receive payment from the state.

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## **Public Assistance Caseloads**

**\$2.46 million**

An increase of \$2.46 million and 20/20.0 FTE new positions is needed to address increasing public assistance caseloads in the Self-Sufficiency Division. It should be noted that a portion of this funding supports the full year costs of position adjustments made in FY 2015. Public assistance caseloads have increased more than 79 percent since FY 2008. Additionally, implementation of the Patient Protection and Affordability Care Act (PPACA) has increased the amount of time each application takes to process. The state application form, which was originally two pages, has increased to 18 pages but may be as long as 27 pages depending on family size. The issue is compounded by an ever-increasing backlog of applications that have been received, but staff has not yet been able to process. In accordance with federal and state mandates, the County is required to determine eligibility and deliver benefits within a certain timeframe and is not currently meeting these timeframes. This leaves the County vulnerable to both internal and external audit findings. The expenditure increase is partially offset by \$1.89 million in revenue for a net impact to the County of \$0.57 million. Staff resources were redirected within Family Services and added in FY 2015 and it is anticipated that, if the volume and complexity of the work continues to grow, additional staff resources will be required in future years.

## **Fairfax-Falls Church Community Services Board Intellectual Disability Graduates**

**\$1.28 million**

An increase of \$1.28 million in operating expenses supports all of the 79 June 2015 special education graduates of the County Public Schools turning 22 years of age who are eligible for day support and employment services and who currently do not have a funding source for such services. The County support meets the Board's commitment to ensure that all eligible graduates seeking services have funding. In total 55 new graduates will receive County funding and the remaining 24 graduates will be funded through other sources such as Medicaid waivers.

## **School Readiness**

**\$0.96 million**

An increase of \$0.96 million is associated with the next phase of expanding school readiness activities in support of community programs serving young children begun in FY 2015 at the Board's direction. The FY 2016 funding is specifically aimed at expanding the network of programs that promote school readiness through the alignment of curricula to Virginia's Foundation Blocks for Early Learning, as well as supporting children living in poverty to reach fall kindergarten benchmarks. Funding supports CCAR locally-funded child care subsidies, an expansion of the Virginia Star Quality Initiative Program and additional Local Cash Match for the expansion of the Early Head Start Program grant.

School readiness describes the capabilities of children, their families, schools and communities that will best promote student success in kindergarten and beyond. Early childhood education programs support the development of children's cognitive, social, emotional and physical development skills, which are strong predictors of success in school.

## **School Health Program**

**\$0.69 million**

An increase of \$0.69 million and 4/3.28 FTE positions supports two new Fairfax County elementary schools, Bailey's II and Ft. Belvoir. Each school is assigned a School Health Aide that provides care for sick and injured students and administers authorized medication. A Public Health Nurse is also assigned to each school to promote health and wellness in the school community; identify potential communicable diseases; assess students with health conditions; develop health care plans for students with special needs; provide support for medically fragile students who require continuous assistance; and consult with school administration on implementation of mandated health requirements. In addition, the funding increase provides the ongoing costs associated with the FCPS implementation of full-day Mondays in County elementary schools that began for school year 2014-2015 and which requires additional hours for County staff supporting the school health program.



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## **Providence Community Center and Merrifield Human Services Center** **\$0.69 million**

An increase of \$0.69 million is required for the full-year costs associated with the Providence Community Center and the Merrifield Human Services Center, both of which opened in FY 2015.

## **Conversion of Grant funding for Domestic and Sexual Violence Services** **\$0.23 million**

An increase of \$0.23 million and 3/2.5 FTE positions will be required for FY 2016 to replace grant funding for domestic violence services that will no longer be available to ensure that the programs may be maintained. These positions were originally funded through a U.S. Department of Justice, Office for Violence Against Women grant. While the County has received additional grant funding which partially supports the program, it is not sufficient to support these positions. Therefore, as indicated in the FY 2015 Adopted Budget Plan, funding and positions are being converted to the General Fund to continue these vital services. The Domestic Violence Action Center is a collaborative effort among several County agencies as well as two non-profit agencies. It provides information and support services for victims of domestic violence and stalking, as well as promotes the accountability of offenders through specialized prosecution and offender supervision.

## **School-Age Child Care Rooms** **\$0.15 million**

An increase of \$0.15 million is associated with the opening of a second School-Age Child Care (SACC) room at Terraset Elementary School as well as the new SACC room at the new Providence Community Center. Funding levels reflect the continuation of the modified SACC model implemented for new rooms since FY 2010. The expenditure increase is partially offset by an increase of \$116,180 in SACC revenue for a total net impact to the County of \$38,727.

In addition, SACC fees have been restructured with the goal of both generating revenue and better reflecting income levels and affordability for participating families. As a result, full paying families will see an increase of 8.0 percent, some families at lower income levels will see a decrease in fees and registration fees will be increased and charged annually, generating \$0.8 million in additional revenue in FY 2016.

## **Other Adjustments** **\$0.33 million**

An additional increase of \$0.33 million is the net result of increases to support Electronic Health Records in the Health Department and the expansion of FASTRAN services in the Department of Neighborhood and Community Services.

## **Community Development** **\$4.17 million**

### **Economic Development “Booster Shot”** **\$4.12 million**

An increase of \$4.12 million is required to provide full-year funding for the 28/28.0 FTE new positions added in FY 2015 following the December 2, 2014 Board approval of increases to Land Development Services and Fire Prevention Division (Fire Marshal) fees for plan review, permits, and inspection services. The fee increase will support these additional staff resources in a variety of agencies supporting the plan review, permit, and inspection process.

### **Positions to support Transportation funding added in FY 2014** **\$0.00 million**

An increase of 14/14.0 FTE positions with no net General Fund cost is associated with supporting transportation-related programs in FY 2016. The County has benefited since FY 2014 from approximately \$125 million annually in regional revenues dedicated to transportation as a result of the State Transportation funding plan approved during the 2013 Session by the General Assembly (HB 2313). On January 28, 2014, the Board approved a list of nearly 230 priority local roadway and transit projects that will require various amounts of staff management, oversight, and review over the foreseeable future. Of

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the total positions, 13/13.0 FTE new positions are included in Fund 40010, County and Regional Transportation Projects, specifically associated with supporting initial implementation of projects and services funded with the State Transportation funding plan (HB 2313). Another 1/1.0 FTE new position will support transit efforts and will be covered through chargebacks to Fund 40000, County Transit Systems, requiring no additional General Fund dollars.

### **Position to support Stormwater activities**

**\$0.00 million**

There is 1/1.0 FTE position added at no net General Fund cost to support increased stormwater-related activity in the County, funded by the second phase of the Stormwater Services District rate increase as originally discussed with the Board in October 2013 which laid out the first five-year plan for the Stormwater Services District. All costs associated with the position will be funded out of Fund 40100, Stormwater Services. In FY 2016, the Stormwater Service District rate will increase by \$0.0025 from the FY 2015 Adopted level of \$0.0225 to \$0.0250 per \$100 of assessed real estate value. The FY 2016 levy of \$0.0250 will generate just over \$56 million, supporting staff and operational costs, and capital project implementation including infrastructure reinvestment, stream and water quality improvements, regulatory requirements, and dam safety requirements.

### **Fort Belvoir Army Museum**

**\$0.05 million**

An increase of \$0.05 million is associated with increased support for the Fort Belvoir National Army Museum located in the southeastern part of Fairfax County.

## **Public Safety**

**\$2.43 million**

### **Fire and Rescue staffing**

**\$1.26 million**

An increase of \$1.26 million is required to cover partial-year costs associated with 31/31.0 FTE positions currently being funded by two Staffing for Adequate Fire and Emergency Response (SAFER) grants which will expire in FY 2016. These positions have allowed the Fire and Rescue Department (FRD) to implement the initiative of having a fourth person on eight of the County's 14 ladder truck companies. Four-person truck staffing will enhance FRD's ability to initially establish firefighting, rescue, and medical emergency services in a timely manner, and increase the ability to complete time-critical tasks on-scene as quickly as possible with the right amount of personnel, thus reducing property loss and firefighter injury risks or death. The funding for the first SAFER grant, supporting 19/19.0 FTE positions, expires in November 2015, while the second, supporting 12/12.0 FTE positions, expires in April 2016.

### **Juvenile Detention Center**

**\$0.71 million**

Starting in January 2015, the Juvenile and Domestic Relations District Court (JDRDC) will utilize 11 beds of space that were not previously being utilized at the Juvenile Detention Center (JDC) for District of Columbia (DC) youth awaiting placement in a treatment facility or group home. Individuals that will be served include both males and females aged 12 to 18 that have been adjudicated as delinquent in DC courts and placed in the custody of the DC Department of Youth and Rehabilitation Services. These youth will be fully integrated into the JDC population. Youth in the program will be able to be held in the JDC for a maximum of 30 days and will only be accepted and released under secure custody. Fairfax County reserves the right to deny or terminate any placement based on conditions impacting health, safety and security. The District of Columbia will be billed a rate of \$380 per bed per day, generating approximately \$127,000 in monthly revenue. In FY 2016, this would generate an estimated \$1,524,000 in revenue for the full year. An additional \$240,000 in revenue is estimated based on educational-related costs that will be billed back to DC, resulting in a total of \$1,764,000 in additional revenue associated with this program in FY 2016. This increase will be partially offset by a \$114,000 reduction in State Share block grant revenue associated with reducing the total bed count in the JDC from 121 to 110, resulting in a net

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revenue increase of \$1,650,000. An amount of \$708,000 in recurring programmatic costs is required to fill 3/3.0 FTE previously vacant Probation Officer positions, provide funds for operating expenditures such as food and supplies, and pay FCPS for the provision of the education-related services noted above. The annual net revenue to the County associated with this program is estimated to be \$942,000.

### **Regional Gang Task Force** **\$0.36 million**

An increase of \$0.36 million is associated with the conversion of 2/2.0 FTE Grant Positions into Merit Positions as the grant funding utilized to support these positions has expired. These positions perform critical work for the Northern Virginia Regional Gang Task Force, a multi-discipline and multi-jurisdictional partnership to impact gang activity in Northern Virginia which would not be available without this County support.

### **Police Consultant Study** **\$0.10 million**

An increase of \$0.10 million is included for outside, independent consultant services to review the County's current information release policies and practices and to advise the Board on the establishment of appropriate changes regarding the release of information in police-involved shootings and other critical incidents.

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### **Cost of County Operations** **(\$0.25) million**

#### **Facilities Management** **\$0.80 million**

A net increase of \$0.80 million is required for annual rent-based adjustments for the County's lease contracts.

#### **Veterans Docket** **\$0.21 million**

An increase of \$0.21 million and 2/2.0 FTE positions are included in the General District Court to establish the Fairfax County Veterans Treatment Docket, a court-supervised, comprehensive treatment program. The Veterans Docket is intended to provide a coordinated treatment response for the Veteran population which often requires intensive supervision and suffers from substance abuse, mental health, and/or post-traumatic stress disorder. These positions will also help support existing pre-trial Supervised Release Program clients as well as post-trial Probation Services clients.

#### **Office of Elections staffing** **\$0.16 million**

An increase of \$0.16 million and 2/2.0 FTE positions are included in the Office of Elections to continue to meet the multi-year needs of the agency. Of this total, 1/1.0 FTE Administrative Assistant IV position is required to provide voter registration and candidate services based on the number of voter registration and address changes processed increasing from approximately 100,000 in FY 2010 to 120,000 in FY 2014. In addition, services provided to candidates have become more complex based on changes to technology supporting campaign finance filings and more complicated laws and regulations. An additional 1/1.0 FTE Administrative Assistant IV position is required to provide finance and budget support. This position will allow the agency to consolidate all finance and budget-related duties under a single merit position which will allow other merit staff to focus on election-related assignments.

#### **Vehicle Services staffing in support of Fairfax County Public Schools (FCPS)** **\$0.00 million**

An additional 2/2.0 FTE positions with no net General Fund cost is required to support the increased workload associated with additional buses being added to the FCPS fleet as part of approved scheduling changes. On October 23, 2014, the Fairfax County Public School Board adopted scheduling changes based on findings associated with the SLEEP Study. The revised schedule condenses start times and will result in additional students being transported to school at similar times. As a result, FCPS will be required to purchase additional school buses which the Department of Vehicle Services (DVS) will be

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responsible for maintaining. It is important to note that the costs associated with these positions will be fully offset by additional revenue associated with increased billings to FCPS.

## **Revenue Stabilization Fund** **(\$0.49) million**

The General Fund transfer to the Revenue Stabilization Fund is decreased by \$0.49 million based on disbursement adjustments in the FY 2016 budget. As a result, the fund balance is maintained at the FY 2015 level of 3.2 percent. As part of the adoption of the FY 2016 budget, the Board of Supervisors approved an increase in the target level of the fund to 5 percent of General Fund disbursements.

## **Information Technology Projects** **(\$1.04) million**

A decrease of \$1.04 million is the result of reduced funding requirements for Information Technology projects. In FY 2016, funding of \$6.42 million, which includes a General Fund transfer of \$2.70 million, a transfer from Fund 40030, Cable Communications, of \$3.68 million, and interest income of \$0.04 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 residents and employees and that adequately balance new and continuing initiatives with the need for securing and strengthening the County's technology infrastructure. Funded projects will support initiatives in general County services, public safety, human services and enterprise technology security and infrastructure.

## **Other Adjustments** **\$0.11 million**

Additional increases of \$0.11 million are attributable to the net impact of increases in General Fund support for organizations in Fund 10030, Contributory Fund, as well as maintenance and utility costs associated with new facilities in the Facilities Management Department, offset by an increase in recovered costs in Land Development Services based on experience.

## **Capital Construction and Debt Service** **(\$5.09) million**

### **Debt Service** **(\$5.95) million**

In addition to requirements associated with School debt service, FY 2016 General Fund support of County debt service requirements is \$127.79 million, a decrease of \$5,948,861 from the FY 2015 level. The FY 2016 funding level supports debt service payments associated with existing debt service requirements and recognizes the benefit of the County refunding bond sale in Fall 2014. During FY 2016 it is anticipated that a general obligation bond sale of approximately \$272.57 million will be conducted to fund cash requirements for ongoing capital projects for School and County purposes. This bond sale estimate is consistent with the FY 2016-FY 2020 Adopted Capital Improvement Program (CIP), with Future Fiscal Years to 2025.

### **Capital Construction** **\$0.86 million**

The Capital Program is primarily financed by the General Fund, general obligation bonds, fees, and service district revenues. General Fund support for the Capital Program in FY 2016 totals \$22,041,768. This represents an increase of \$857,787 over the FY 2015 Adopted Capital paydown level. The FY 2015 paydown level reflected a significant increase from the FY 2014 level after a number of years of reduced contributions. The additional increase in FY 2016 is an important element of the County's commitment to investing in our infrastructure. The increase in paydown supports environmental initiatives, revitalization, and the County's contribution to the School-Age Child Care (SACC) program.

The Paydown Program of \$22.04 million represents General Fund support only for the following projects and programs: Infrastructure Replacement and Upgrades of \$2.70 million; Athletic Field Maintenance of \$5.64 million; Americans with Disabilities Act (ADA) compliance funding of \$4.06 million; ongoing

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development such as Laurel Hill development, emergency road repairs and developer defaults of \$1.78 million; Park Authority Grounds, Building and Equipment Maintenance of \$1.68 million; continued revitalization maintenance and support of \$1.21 million; funding associated with the County's Environmental Improvement Program of \$0.54 million; and obligations and commitments to the SACC program, the Northern Virginia Community College, and the annual Salona property payment of \$4.43 million.

Details about the Capital Program are available in the *Capital Projects Overview* of the Overview volume.

### **Reductions/Savings** **(\$21.91) million**

The FY 2016 budget includes \$21.91 million in disbursement reductions. These reductions are grouped into three categories. The first and largest is \$16.52 million in reductions submitted by departments. These reductions are included in the following report and are indicated with the ¶ icon. The second category is reductions suggested by employees which total \$0.89 million. These reductions are identified with the icon 🗑️ in the reductions listing that follows. Finally \$4.50 million in savings is available as a result of taking advantage of several large expenses which are not required in FY 2016. Lease savings of \$1.0 million for the Community Services Board leases which are no longer required as a result of consolidation into the Merrifield Human Services Center have been programmed to help offset debt service increases for the Merrifield Human Services Center. Savings of \$1.5 million in fuel is possible based on fuel prices projected for FY 2016. Finally, based on the timing of the 2015 World Police and Fire Games, \$2.0 million funded in FY 2015 is not required in FY 2016.

The reduction summary includes net revenue changes of \$2.45 million which reflects revenue reductions as a result of the elimination of programs and increased revenue options presented by departments as we worked through balancing the budget. Including this net revenue change, reductions for FY 2016 total \$24.36 million and the elimination of 70 positions.

### **Positions**

The FY 2016 budget includes a net decrease of 19 positions over the FY 2015 level, including 51 new positions for critical requirements offset by 70 positions included as part of reductions. New positions include 20 positions to support public assistance caseloads, 14 positions to support transportation-related programs, and 5 positions to replace grant funded-positions supporting domestic violence and gang prevention programs. The remaining 12 positions support a variety of initiatives and requirements such as school health, the Veterans Treatment Docket, economic development, and workload-related issues. County positions in FY 2016 total 12,335. More information on County positions can be found in the *Compensation and Positions* section of this volume.

### **FY 2016 Budget: All Funds**

All Fund Revenues in the FY 2016 Adopted Budget Plan total \$7,536,930,151, an increase of \$217,853,419, or 2.98 percent, over the FY 2015 Adopted Budget Plan. On the expenditure side, the FY 2016 Adopted Budget Plan totals \$7,129,871,629, an increase of \$162,276,375, or 2.33 percent, over the FY 2015 Adopted Budget Plan.

Additional detail concerning non-General Fund revenues, expenditures, and positions is available in the *Financial and Statistical Summary Tables* of the Overview and in Volume 2 of the County Budget.

# Adopted Budget Summary

## FY 2016 and FY 2017 MULTI-YEAR BUDGET PLAN: TAX AND FEE FACTS

Type	Unit	FY 2014 Actual Rate	FY 2015 Actual Rate	FY 2016 Adopted Rate	FY 2017 Planned Rate
<b>GENERAL FUND TAX RATES</b>					
Real Estate	\$100/Assessed Value	\$1.085	\$1.09	\$1.09	\$1.09
Personal Property	\$100/Assessed Value	\$4.57	\$4.57	\$4.57	\$4.57
<b>NON-GENERAL FUND TAX RATES</b>					
<b>REFUSE RATES</b>					
Refuse Collection (per unit)	Household	\$345	\$345	\$345	\$345
Refuse Disposal (per ton)	Ton	\$60	\$62	\$62	\$62
Leaf Collection	\$100/Assessed Value	\$0.015	\$0.015	\$0.015	\$0.015
<b>SEWER CHARGES</b>					
Sewer Base Charge	Quarterly	\$12.79	\$15.86	\$20.15	\$24.68
Sewer Availability Charge	Residential	\$7,750	\$7,750	\$7,750	\$7,750
Sewer Service Charge	Per 1,000 Gallons	\$6.55	\$6.62	\$6.65	\$6.68
<b>COMMUNITY CENTERS</b>					
McLean Community Center	\$100/Assessed Value	\$0.022	\$0.023	\$0.023	\$0.023
Reston Community Center	\$100/Assessed Value	\$0.047	\$0.047	\$0.047	\$0.047
<b>OTHER</b>					
Stormwater Services District Levy	\$100/Assessed Value	\$0.020	\$0.0225	\$0.0250	\$0.0275
Route 28 Corridor	\$100/Assessed Value	\$0.18	\$0.18	\$0.18	\$0.18
Dulles Rail Phase I	\$100/Assessed Value	\$0.21	\$0.21	\$0.19	\$0.19
Dulles Rail Phase II	\$100/Assessed Value	\$0.20	\$0.20	\$0.20	\$0.20
Integrated Pest Management Program	\$100/Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001
Commercial Real Estate Tax for Transportation	\$100/Assessed Value	\$0.125	\$0.125	\$0.125	\$0.125
Tysons Service District	\$100/Assessed Value	\$0.04	\$0.04	\$0.05	\$0.06

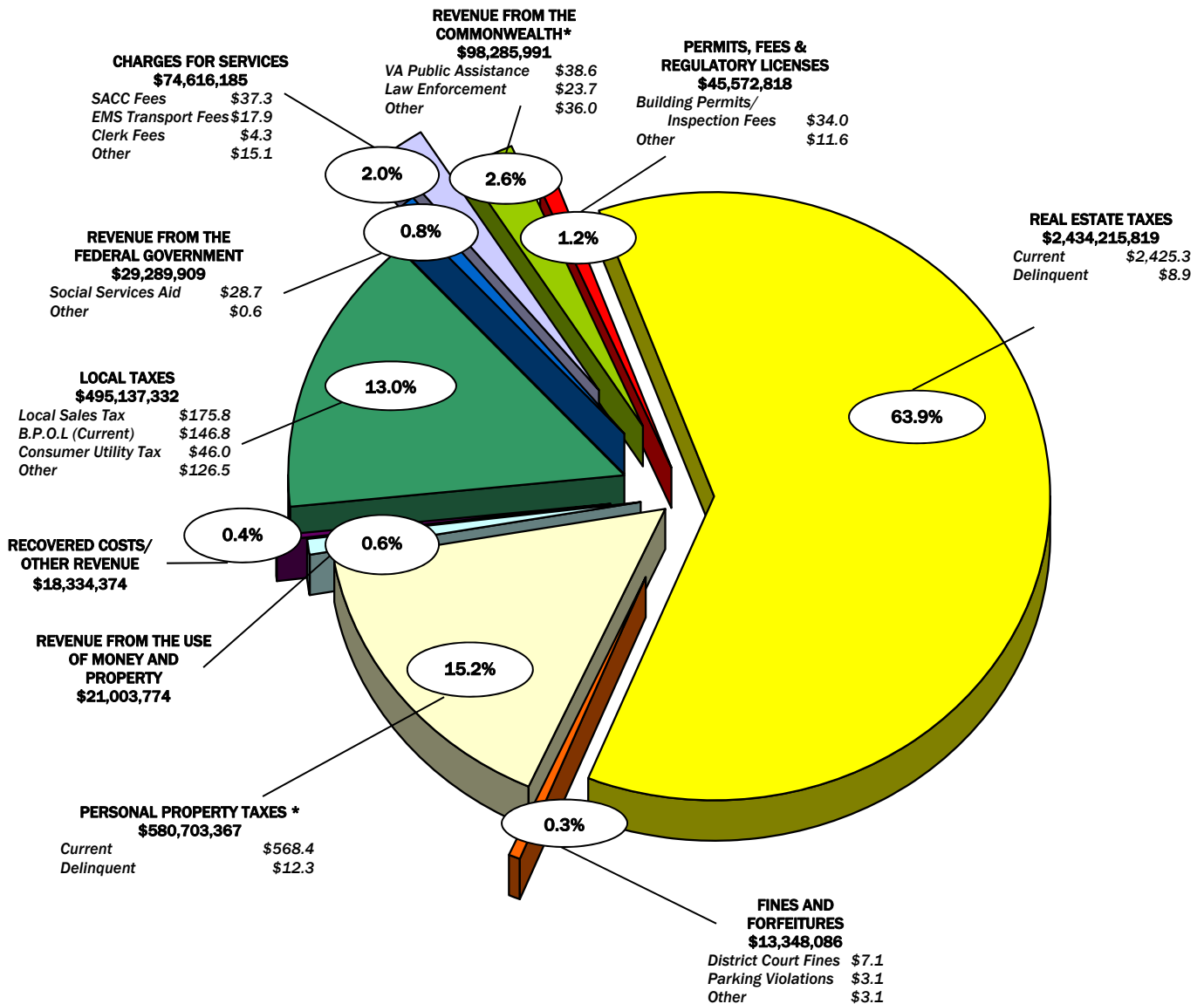
# Adopted Budget Summary

## FY 2016 Adopted Budget Plan General Fund Revenues

FY 2016 revenues are projected to be \$3,810,507,655, an increase of \$107,380,519, or 2.90 percent, over the FY 2015 Revised Budget Plan. The Real Estate tax rate remains at \$1.090 per \$100 of assessed value.

**\$3,810,507,655\*\***

(subcategories in millions)



\* 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.

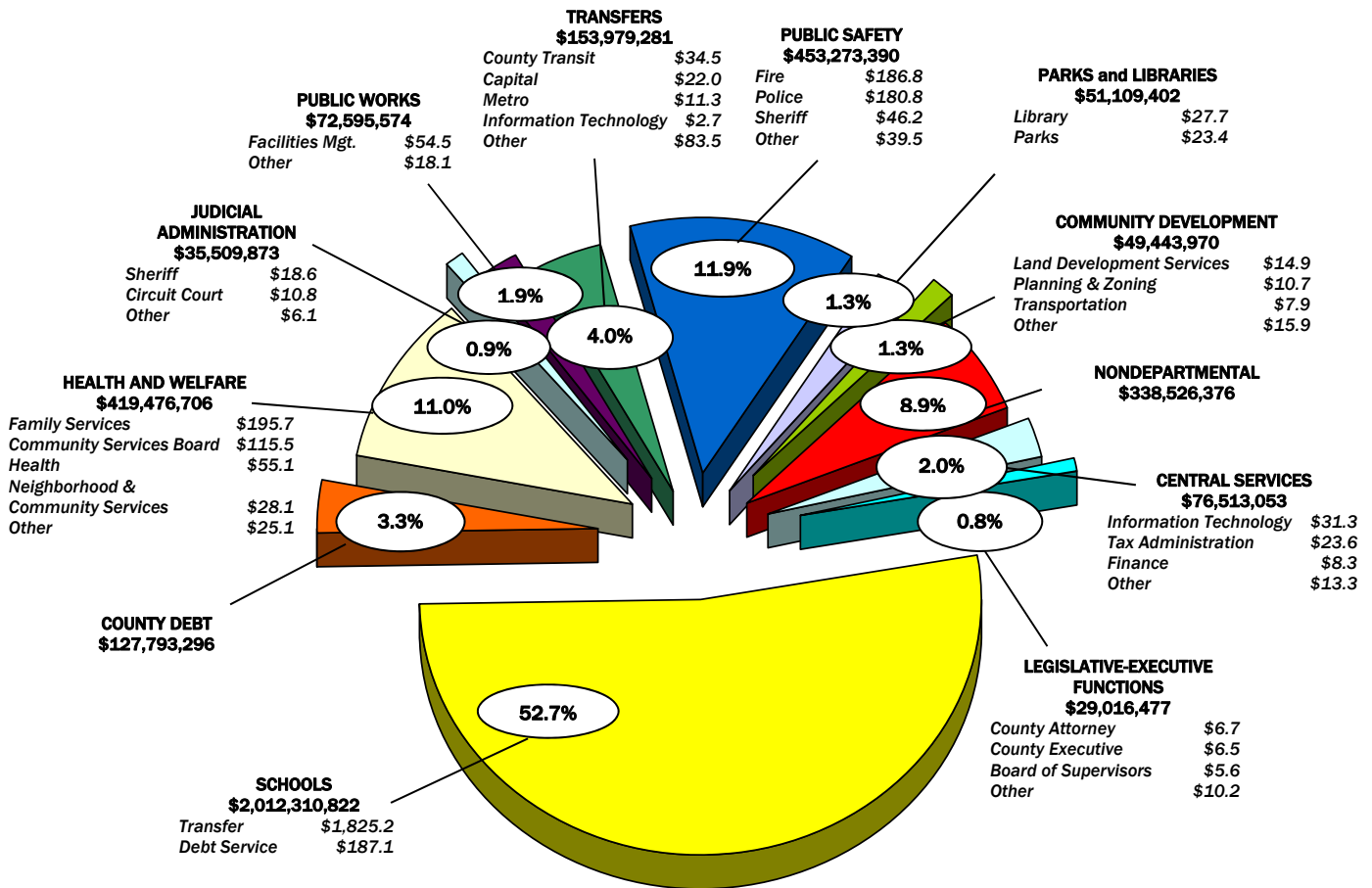
# Adopted Budget Summary

## FY 2016 Adopted Budget Plan General Fund Disbursements

FY 2016 disbursements total \$3,819,548,220, an increase of \$23,796,348, or 0.63 percent, over the FY 2015 Revised Budget Plan. The County General Fund transfer for school operations in FY 2016 totals \$1,825,153,345. In addition, the County's contribution to School Debt Service for FY 2016 is \$187,157,477. General Fund Direct Expenditures total \$1,409,976,323, an increase of \$15,720,843, or 1.13 percent, over the FY 2015 Revised Budget Plan direct expenditure level.

**\$3,819,548,220**

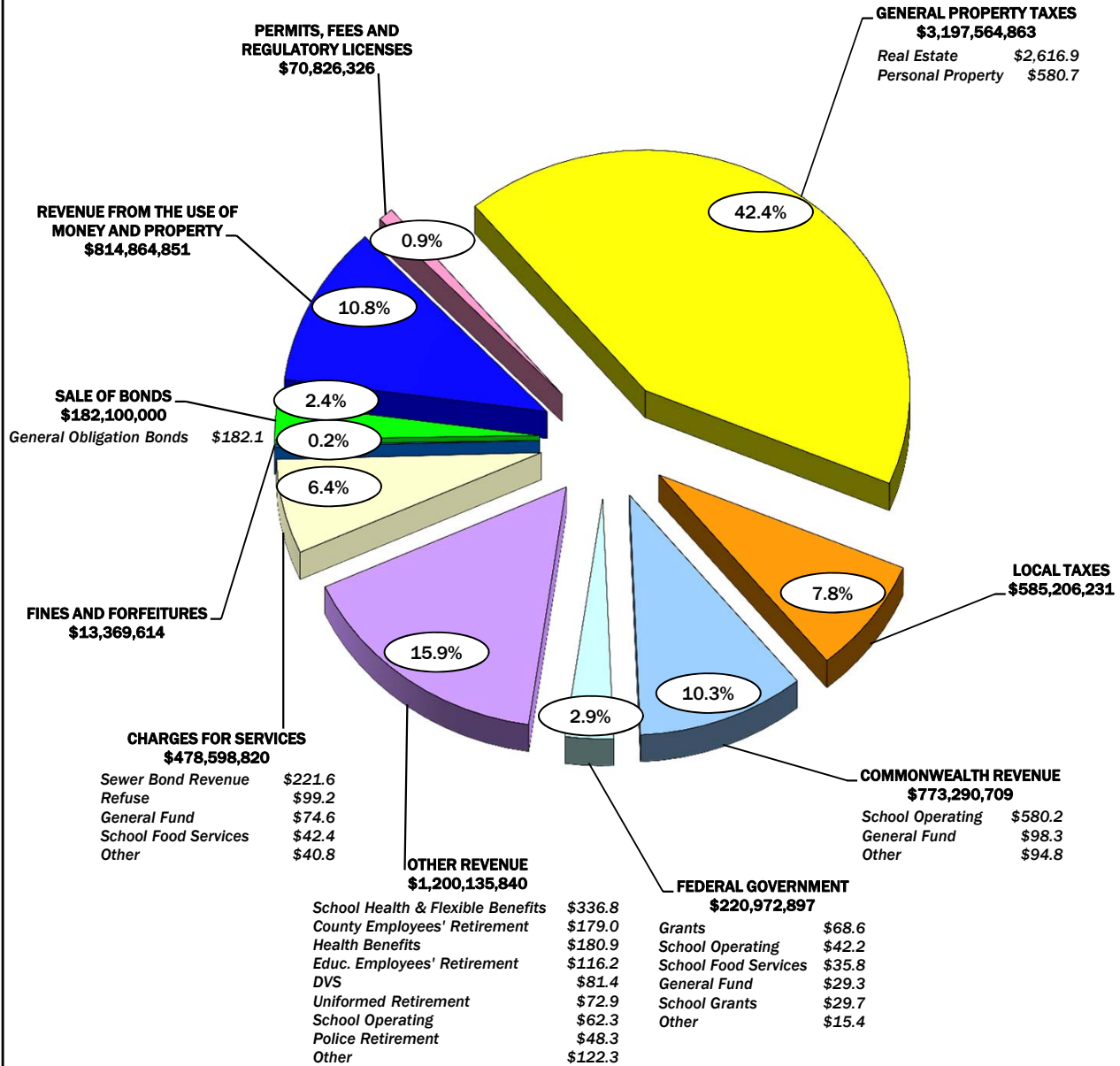
(subcategories in millions)





# FY 2016 ADOPTED BUDGET PLAN REVENUE ALL FUNDS

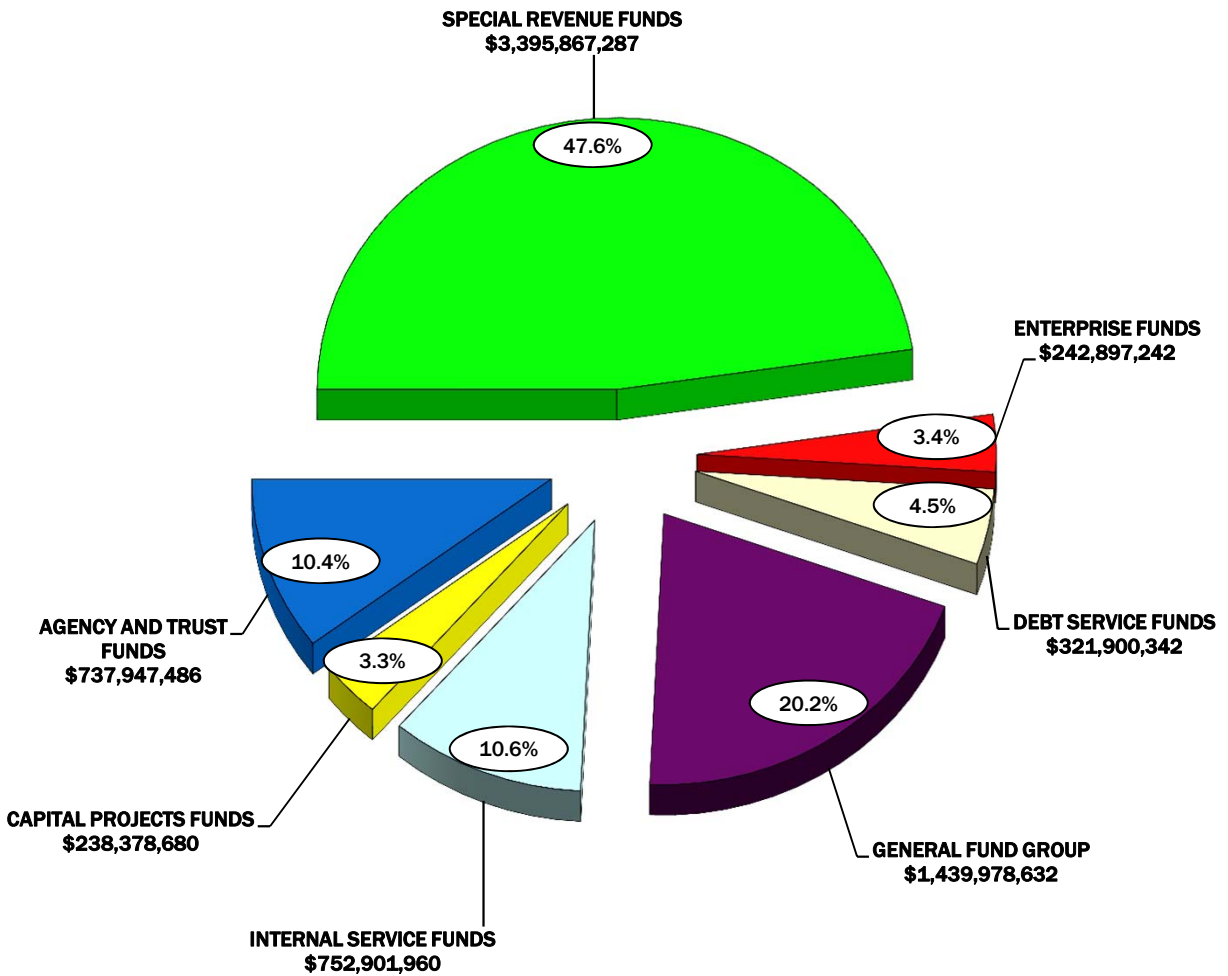
(subcategories in million)



**TOTAL REVENUE = \$7,536,930,151**

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.

# FY 2016 ADOPTED BUDGET PLAN EXPENDITURES ALL FUNDS




**TOTAL EXPENDITURES = \$7,129,871,629**

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact



The following table summarizes all reductions included in the FY 2016 Adopted Budget Plan, including programmatic reductions proposed by the County Executive as well as suggestions put forward by employees either individually or as part of agency teams. Reductions total \$19,863,391, including \$18,972,847 in programmatic reductions and \$890,544 in employee suggestions. In addition, 70 positions are eliminated as part of the programmatic reductions. These totals include adjustments made by the Board of Supervisors during their deliberations on the FY 2016 budget.

Each reduction is marked with an icon indicating the type of reduction:

 Programmatic reductions submitted by Agencies

 Reductions suggested by Employees

It should be noted that in addition to the reductions listed below, additional recurring savings of \$4.5 million are included in the FY 2016 budget. These savings include \$1.0 million related to Community Services Board leases, \$1.5 million based on projected fuel savings, and \$2.0 million based on the timing of the 2015 Word Police and Fire Games. **In total, including revenues, the FY 2016 Adopted Budget Plan includes \$24.36 million in reductions and savings.**

Reduction Title / Impact Statement		Funding	Posn
<b>10001 - General Fund</b>			
<b>02 - Office of the County Executive</b>			
 <b>Administration Division - Manage Position Vacancies to Achieve Savings</b>	<b>Advertised Reduction:</b>	\$91,920	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$91,920</b>	<b>0</b>
This reduction within the County Executive Administration Division will require the agency to manage its position vacancies. Savings can be achieved by delaying the hiring of current and future merit, non-merit and temporary openings. As a result of this reduction the staff will be required to increase their workload to meet agency requirements. Responses to other County agencies and Fairfax County citizens inquiries could be delayed.			
 <b>Office of Community Revitalization - Operating Expenses Reduction</b>	<b>Advertised Reduction:</b>	\$41,111	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$41,111</b>	<b>0</b>
This reduction, reflecting nearly 35 percent of the Office of Community Revitalization's operating budget, will decrease consultant services contracts such as market studies, review of pro-formas submitted by developers, and engineering and property appraisals. These funds have been used to better inform and prepare the County in its transactional negotiations and in the evaluation of unique aspects of zoning applications.			
 <b>Office of Partnerships - Eliminate Position to be Vacated in FY 2016</b>	<b>Advertised Reduction:</b>	\$25,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$25,000</b>	<b>1</b>
This reduction will eliminate a Management Analyst III position resulting in an estimated partial-year savings of \$25,000, as the position will be vacated late in FY 2016. The seven remaining full time staff in the Office of Public Private Partnerships (OP3) will be required to absorb the workload associated with this reduction.			
 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$13,492	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$13,492</b>	<b>0</b>

As part of the Mission Savings process, the Office of the County Executive identified savings in multiple categories including production of Board packages, unnecessary monthly contracts, and miscellaneous operating categories such as supplies, awards and training to generate savings.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
🔍 Office of Partnerships - Non-Merit Funding Reduction	Advertised Reduction:	\$11,853	0
	Board Adjustments:	\$0	0
	<b>Final Reduction:</b>	<b>\$11,853</b>	<b>0</b>

This reduction of \$11,853 will eliminate the funding for the limited term Information Technology Educator II position that supports the Grants Research and Training Center (GRTC) within the Office of Public Private Partnerships (OP3). This reduction precludes the hiring of graduate student interns and senior fellows to assist with GRTC training and requests for grants research and assistance. The reduction will impact the number of training events offered annually, the number of customers served, and the number of County agencies and nonprofit partners receiving assistance. The remaining seven full time OP3 staff will rotate to provide GRTC coverage 1 day per week.

🔍 Internal Audit - Manage Position Vacancies to Achieve Savings	Advertised Reduction:	\$40,116	0
	Board Adjustments:	\$0	0
	<b>Final Reduction:</b>	<b>\$40,116</b>	<b>0</b>

This reduction within the Office of Internal Audit will require the agency to manage their position vacancies. Savings can be achieved by delaying the hiring of current and future merit openings and/or hiring at a lower level on the pay scale.

**02 - Office of the County Executive Total: \$223,492 1**

### 04 - Department of Cable and Consumer Services

🔍 Eliminate an Administrative Assistant II Position in Mail Services	Advertised Reduction:	\$45,000	1
	Board Adjustments:	\$0	0
	<b>Final Reduction:</b>	<b>\$45,000</b>	<b>1</b>

A decrease of \$45,000, or 3.5 percent of the FY 2015 Adopted Personnel Services budget of \$1,280,308, results from eliminating 1/1.0 FTE Administrative Assistant II position in Mail Services. The elimination will require the reallocation of duties to the other positions in Mail Services. This reduction will eliminate the position currently serving as the South County mail route driver, which currently services 45 stops in the County. Mail Services will need to reassign a mail processing position to perform the duties of the South County mail route driver. This reassignment will limit Mail Services' ability to provide mail and distribution services in a timely manner to the Government Center complex. This reduction, and subsequent reassignment of responsibilities, will also impact staff's ability to process daily outgoing mail.

🗨️ Reduce Printing and Copying Supplies	Advertised Reduction:	\$300	0
	Board Adjustments:	\$0	0
	<b>Final Reduction:</b>	<b>\$300</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**04 - Department of Cable and Consumer Services Total: \$45,300 1**






### 06 - Department of Finance

🔍 Realize Savings Based on Prior Year Spending	Advertised Reduction:	\$165,673	0
	Board Adjustments:	\$0	0
	<b>Final Reduction:</b>	<b>\$165,673</b>	<b>0</b>

This reduction will lower the department's Personnel Services budget by \$165,673, a 4.2 percent reduction from the FY 2015 Adopted Budget Plan funding level of \$3,924,690. The reduction is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.






# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$10,680	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$10,680</b>	<b>0</b>
<p>This reduction will lower the department's Operating Expenses by \$10,680, or less than 1.0 percent, from the <u>FY 2015 Adopted Budget Plan</u> funding level of \$5,205,634. This reduction will not have a negative impact on service delivery as efficiencies such as reducing the number of printed materials have been implemented, which have increased flexibility within the agency's operating budget.</p>			
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$4,950	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$4,950</b>	<b>0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>			
 <b>Eliminate Vacant Phone Lines</b>	<b>Advertised Reduction:</b>	\$1,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$1,000</b>	<b>0</b>
<p>The agency found cost savings by removing vacant phones throughout the department.</p>			
 <b>Reduce Printed Subscriptions</b>	<b>Advertised Reduction:</b>	\$605	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$605</b>	<b>0</b>
<p>The agency generated cost savings by converting printed periodicals to online subscriptions.</p>			
 <b>Reduce Limited Term Funding</b>	<b>Advertised Reduction:</b>	\$53,647	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$53,647</b>	<b>0</b>
<p>This reduction will lower the Payment of Countywide Obligations Division's Personnel Services budget by \$53,647, a 5.8 percent reduction from the <u>FY 2015 Adopted Budget Plan</u> funding level of \$921,684. This division provides centralized internal controls over County financial systems and accounts payable operations. The reduction will result in an increased workload for the remaining staff.</p>			
<b>06 - Department of Finance Total:</b>		<b>\$236,555</b>	<b>0</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact


Reduction Title / Impact Statement	Funding	Posn
<b>08 - Facilities Management Department</b>		
 <b>Reduce Utility Costs Due to Energy Conservation Measures</b>	<b>Advertised Reduction:</b>	\$1,160,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$1,160,000 0</b>
<p>This reduction will result in a \$1,160,000 decrease in the utility budget, an 8 percent decrease from the <u>FY 2015 Adopted Budget Plan</u> level of \$14,583,385. The Facilities Management Department (FMD) is responsible for payment of County building utilities, including: electricity, natural gas, water, and propane. In FY 2014 and FY 2015, FMD conducted a walk-through audit which identified no-cost or low-cost energy conservation measures at 20 County facilities. Some of these measures included adjusting heating and cooling schedules, lowering natural gas and electric water heater temperatures, and replacing high energy lighting with LED lights. FMD successfully implemented these energy conservation measures using in-house personnel. The initial goal was to identify and remove 500,000 Watts (500 kW) of power usage over the course of 18 months. FMD achieved and exceeded the initial goal of the walk-thru audits, and has realized additional energy savings that were not originally anticipated. While the agency has exceeded its energy-reduction goals, this reduction will decrease FMD's flexibility to address potential spikes/increases in utility costs due to extreme weather conditions. Funding designated for Operations and Maintenance activity may need to be diverted to utilities and maintenance of building subsystems may be extended beyond manufacture recommended schedules or delayed until funding has been identified.</p>		
 <b>Charge County Agencies for Contracted Moving Services</b>	<b>Advertised Reduction:</b>	\$25,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$25,000 0</b>
<p>This reduction will result in user agencies having to pay for moving costs within their own budgets. FMD has historically absorbed moving costs for small office relocations. FMD will continue to provide the same level of moving support while transferring the financial impact to other County agencies and funds.</p>		
 <b>Reduce Utility Costs Due to Elimination of Personal Appliances</b>	<b>Advertised Reduction:</b>	\$13,200 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$13,200 0</b>
<p>This reduction in utility costs is based on the removal of 200 small appliances from County facilities. The current County Energy Policy prohibits the use of personal electronic heaters, refrigerators, coffee pots, toasters, large fans, and other appliances. A more rigorous enforcement of this policy will produce energy savings across County facilities in the amount of \$13,200.</p>		
 <b>Reduce Number of Uniforms Issued</b>	<b>Advertised Reduction:</b>	\$4,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$4,000 0</b>
<p>To enable citizens and County members to identify department maintenance staff, four pairs of uniform (pants &amp; shirt) are issued annually to FMD staff. This reduction will decrease the allocation to three pairs of uniforms.</p>		
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$800 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$800 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>08 - Facilities Management Department Total:</b>		<b>\$1,203,000 0</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
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### 11 - Department of Human Resources

 <b>Eliminate a Human Resources Analyst II Position and Manage Position Vacancies</b>	<b>Advertised Reduction:</b>	\$110,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$110,000</b>	<b>1</b>

This reduction will eliminate 1/1.0 FTE Human Resources Analyst II position, one of ten Human Resources Analyst positions in the Department of Human Resources, and will require the department to manage position vacancies to generate savings. This reduction will diminish the department's capacity to provide detailed, personalized counseling to employees and retirees on benefit plan selection.

 <b>Eliminate a Business Analyst III Position</b>	<b>Advertised Reduction:</b>	\$100,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$100,000</b>	<b>1</b>


This reduction will eliminate 1/1.0 FTE Business Analyst III position in the Benefits Division. Though this is the only Business Analyst position in the benefits division, this position can be eliminated without disruption to programs or services as a result of efficiencies gained through the implementation of the County's enterprise resource planning system (FOCUS), business process improvements, and benefit plan consolidation.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$2,100	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$2,100</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**11 - Department of Human Resources Total: \$212,100 2**

### 12 - Department of Purchasing and Supply Management

 <b>Eliminate a Material Management Driver Position and Reduce Vehicle Fleet</b>	<b>Advertised Reduction:</b>	\$90,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$90,000</b>	<b>1</b>






The reduction eliminates a Material Management Driver position. This is one of eight Material Management Driver positions in the Material Management Division. In addition, the division is reducing the vehicle fleet from eight warehouse trucks to seven. This reduction will have a minimal impact on agency operations as there have been efficiencies realized through newly implemented modernized warehouse transportation operation standards and practices.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$1,100	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$1,100</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

# Adopted Budget Summary





## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Streamline Procurement Process</b>	<b>Advertised Reduction:</b>	\$1,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$1,000</b>	<b>0</b>
The agency will use technology to streamline the procurement process by requiring vendors to submit electronic copies of Request for Proposals (RFP) and Invitation for Bids (IFB). This will generate savings through reduced processing, handling, and printing cost.			
<b>12 - Department of Purchasing and Supply Management Total:</b>		<b>\$92,100</b>	<b>1</b>
<b>13 - Office of Public Affairs</b>			
 <b>Eliminate an Administrative Assistant II Position</b>	<b>Advertised Reduction:</b>	\$20,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$20,000</b>	<b>1</b>
The reduction will eliminate 1/1.0 FTE Administrative Assistant II position. This is one of three Administrative Assistant positions that provide support to the Government Center Lobby Desk, the 703Fairfax telephone line and email address. This reduction will constrain the ability of the Office of Public Affairs to respond to customer inquiries in a timely manner.			
 <b>Generate Continued Efficiencies in Operating Expenses</b>	<b>Advertised Reduction:</b>	\$10,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$10,000</b>	<b>0</b>
This reduction will decrease operating expenses by \$10,000, a 7.8 percent reduction from the <u>FY 2015 Adopted Budget Plan</u> funding level of \$128,281. This reduces funding available for internal needs such as office supplies, but can be taken with minimal impact to the provision of services.			
 <b>Reduce Printing of Team Fairfax Insider</b>	<b>Advertised Reduction:</b>	\$6,380	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$6,380</b>	<b>0</b>
A decrease of \$6,380 in operating expenses, or 5.0 percent of the <u>FY 2015 Adopted Budget Plan</u> funding level of \$128,281, would result from reducing the number of Team Fairfax Insider (TFI) newsletters that are printed by 50 percent. TFI is the County's biweekly employee newsletter. This reduction would impact some County employees as they would no longer receive a printed copy of the newsletter. This impact is already mitigated as TFI is posted online.			
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$400	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$400</b>	<b>0</b>
This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.			
<b>13 - Office of Public Affairs Total:</b>		<b>\$36,780</b>	<b>1</b>









# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
<b>15 - Office of Elections</b>		
 <b>Delay Scanning/Archiving of Voter Registration Records</b>	<b>Advertised Reduction:</b>	\$79,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$79,000 0</b>
<p>A decrease of \$79,000, or 2.0 percent of the FY 2015 budget of \$3,966,101, will result from the agency postponing the scanning and archiving of paper voter registration records. The office inputs all new voter registration records into the statewide database, Virginia Election Registration Information System (VERIS), but has yet to scan over 1 million archived voter registration records into the system. Delaying this project will result in the continued loss of valuable office space utilized to house the records and staff time to file and retrieve records.</p>		
 <b>Online Voter Registration Efficiencies</b>	<b>Advertised Reduction:</b>	\$26,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$26,000 0</b>
<p>A decrease of \$26,000, or 0.7 percent of the FY 2015 budget of \$3,966,101, will result from efficiencies gained due to the new online voter registration system. The office saves approximately 10 minutes per registration when an application is submitted through the online system. As a result, this reduction will have a manageable impact on the agency's operations.</p>		
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$900 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$900 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>15 - Office of Elections Total:</b>		<b>\$105,900 0</b>
<b>17 - Office of the County Attorney</b>		
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$4,200 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$4,200 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>17 - Office of the County Attorney Total:</b>		<b>\$4,200 0</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact


Reduction Title / Impact Statement	Funding	Posn
<b>20 - Department of Management and Budget</b>		
 <b>Eliminate Positions Supporting FOCUS</b>	<b>Advertised Reduction:</b>	\$135,000 2
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$135,000 2</b>
<p>This reduction will eliminate two positions (1/1.0 FTE Management Analyst I and 1/1.0 FTE Business Analyst III) and is a result of efficiencies generated from the implementation of the County's enterprise resource planning system - FOCUS. As the system has entered a maintenance phase, there are fewer resources required in the FOCUS Business Support Group (FBSG) to keep the system fully operational. However, it should be noted that periodic system upgrades necessitated by SAP will be required, as well as development and testing associated with the planned implementation of additional functionality associated with business process improvements, audit requirements and mandates. As a result, the FBSG will need to strictly prioritize requests based on limited resources.</p>		
 <b>Reduce Printing and Other Operating Requirements</b>	<b>Advertised Reduction:</b>	\$5,870 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$5,870 0</b>
<p>This reduction will result from an internal review of printing requirements and additional scrutiny being applied to supply purchase orders.</p>		
 <b>Reduce Printing of the Advertised and Adopted Budgets</b>	<b>Advertised Reduction:</b>	\$4,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$4,000 0</b>
<p>This reduction will result from reducing the number of advertised and adopted budgets that are printed by twenty. The reduction would impact some DMB staff as they would no longer receive a copy of the budgets. This impact is already mitigated as all materials associated with the budgets are posted online.</p>		
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$500 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$500 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Reduce the Number of Fund Statements Printed for Quarterly Reviews</b>	<b>Advertised Reduction:</b>	\$370 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$370 0</b>
<p>This reduction will result from reducing the number of fund statements and summary of capital projects printed for Carryover and Third Quarter Review. The reduction will impact non-management team DMB staff who are accustomed to receiving a hard copy of these materials. This impact is already mitigated as all materials are posted online.</p>		
 <b>Revise the Printing Method for Dollars and Sense Training Materials</b>	<b>Advertised Reduction:</b>	\$250 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$250 0</b>
<p>This reduction would result from printing Dollars and Sense training materials with multiple power point slides on a single page instead of one slide per/page. This reduction would have a minimal impact on class participants.</p>		
<b>20 - Department of Management and Budget Total:</b>		<b>\$145,990 2</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
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### 26 - Office of Capital Facilities

 <b>Increase in Work Performed for Others (WPFO) Billings Charged to Projects</b>	<b>Advertised Reduction:</b>	\$135,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$135,000</b>	<b>0</b>

The charges for Work Performed for Others (WPFO) are increased as a result of a review of actual costs incurred including recent increases in salaries as approved by the Board of Supervisors in FY 2013 and FY 2014. This review results in an increase to the WPFO billing rate for 3/3.0 FTE positions which are located in Capital Facilities but manage and provide oversight to capital projects in Building Design and Construction and Utilities Design and Construction. Currently, WPFO is charged at a rate of approximately 72 percent to capital project funds. This reduction results in an increase of 45 percent of the salary cost of these 3 positions to capital bond funded projects partially recovering the cost of the 3 identified positions. Currently, WPFO is charged at a rate consistent with the DMB rates for cost recovery. This reduction results in an increase of \$135,000 to capital projects recovering 45 percent back to the General Fund for the cost of all 3 positions.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$650	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$650</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**26 - Office of Capital Facilities Total: \$135,650 0**

### 31 - Land Development Services

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$3,300	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$3,300</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**31 - Land Development Services Total: \$3,300 0**

### 35 - Department of Planning and Zoning


 <b>Manage Position Vacancies</b>	<b>Advertised Reduction:</b>	\$300,000	4
	<b>Board Adjustments:</b>	\$0	(4)
	<b>Final Reduction:</b>	<b>\$300,000</b>	<b>0</b>

This reduction within the Department of Planning and Zoning will require the agency to manage position vacancies. The department will attempt to minimize service delivery impacts by evaluating each staff vacancy in terms of its contribution to the department's overall mission and by reallocating existing staff, as appropriate, in an effort to maintain an equitable distribution of resources and workload. It should be noted that the reduction included in the proposed budget to eliminate 4/4.0 FTE Planner positions was restored by the Board of Supervisors as part of their deliberation of the [FY 2016 Adopted Budget Plan](#).

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all positions related to this reduction. Funding will be identified from existing transportation resources appropriate for transportation studies to be performed by these positions and/or flexibility identified in the department as a result of upcoming retirements.*

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Legal Services</b>	<b>Advertised Reduction:</b>	\$10,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$10,000 0</b>

DPZ may need additional funding for future lawsuits if the County Attorney is unable to provide legal representation or services to cover the cost.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$1,500 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$1,500 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**35 - Department of Planning and Zoning Total: \$311,500 0**

### 36 - Planning Commission

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$100 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$100 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**36 - Planning Commission Total: \$100 0**

### 38 - Department of Housing and Community Development

 <b>Reduce Salaries</b>	<b>Advertised Reduction:</b>	\$225,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$225,000 0</b>






The targeted FY 2016 3 percent reduction for the agency's County-supported programs is \$180,000 in the Housing General Fund plus an additional \$45,000 in Elderly Housing Programs. Consistent with prior reduction year recommendations, the agency will reflect the total reduction of \$225,000 in the Housing General Fund. This savings will be achieved by reducing the amount of Housing General Fund support for positions in the FCRHA Operating Fund, which budgets an annual revenue budget of \$515,000 generated from the Housing General Fund support for business activities that cross Housing programs. The amount available for support will be reduced from \$515,000 to \$290,000. In order to compensate for this decrease, the FCRHA Operating Fund, which currently has a position vacancy rate of 20 percent, will require an additional three positions be held vacant and increase the vacancy rate to more than 30 percent, if other funding cannot be identified to support the positions. Since the FCRHA Operating fund supports agency-wide programs and initiatives, this will impact Homeownership, Strategic Planning, Project Management, and Partnerships.

 <b>Reduce Use of Paper Documents</b>	<b>Advertised Reduction:</b>	\$5,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$5,000 0</b>

This reduction will result in savings in printing costs through the expansion of electronic communication and file sharing. This already occurs in HCD, but will propose a culture shift in making greater use of electronic communication.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact


Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$800 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$800 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>38 - Department of Housing and Community Development Total:</b>		<b>\$230,800 0</b>
<b>39 - Office of Human Rights and Equity Programs</b>		
 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$750 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$750 0</b>
<p>As part of the Mission Savings process, the Office of Human Rights and Equity Programs identified reductions in operating categories to achieve savings. This reduction will require the agency to manage expenditures in areas such as memberships, subscriptions and other operating expenses.</p>		
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$300 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$300 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Eliminate One Human Rights Specialist II Position</b>	<b>Advertised Reduction:</b>	\$45,000 1
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$45,000 1</b>
<p>The reduction results in the elimination of 1/1.0 FTE Human Rights Specialist II (HRS II) position. The elimination of this position has a moderate impact on the Office of Human Rights and Equity Programs (OHREP). The position is responsible for between seven percent and ten percent of the OHREP services including completion of investigations, scheduling of intake appointments, and the total number of investigations completed. This position also performed training sessions, some of which can be covered by online training but in some cases other staff members may be required to perform training sessions, which will impact the number of investigations completed. The elimination of this position reduces the total number of Human Rights Specialists from 12 to 11 and the number of Human Rights Specialists II from 6 to 5.</p>		
<b>39 - Office of Human Rights and Equity Programs Total:</b>		<b>\$46,050 1</b>
<b>40 - Department of Transportation</b>		
 <b>Increase WPFO for Transportation Projects</b>	<b>Advertised Reduction:</b>	\$161,195 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$161,195 0</b>
<p>Historically, recovered costs or WPFO chargebacks for Capital Improvement Projects have been established by DMB, DOT and DPWES based upon an average hourly salary rate adjusted by an amount to include associated overhead and benefits costs. Acceptance of this option would result in less funding for transportation projects.</p>		

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 Utilize Developer Contribution Pooled Interest to Partially Fund Position	Advertised Reduction:	\$63,805	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$63,805</b>	<b>0</b>

The Department of Transportation proposes to use the pooled interest in several of the fund areas, including the Tysons and countywide funds to partially support one existing full-time Transportation Planner II (TP II). The current Fairfax Center Guidelines allow for one half of one percent of the interest earned to be used for staff time associated with the administration of funds. However, to date, FCDOT has not exercised that option. Using only the current balance, and any anticipated revenues, these funds would be able to partially fund the TP II position. Acceptance of this reduction option would result in less funding for transportation projects.

 Reduce Printing and Copying Supplies	Advertised Reduction:	\$700	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$700</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**40 - Department of Transportation Total: \$225,700 0**

### 41 - Civil Service Commission

 Reduce Printing and Copying Supplies	Advertised Reduction:	\$150	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$150</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**41 - Civil Service Commission Total: \$150 0**


### 51 - Fairfax County Park Authority

 Reduce Printing and Copying Supplies	Advertised Reduction:	\$3,200	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$3,200</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Office Supply Budget</b>	<b>Advertised Reduction:</b>	\$15,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$15,000 0</b>


This reduction will result in a \$15,000 decrease in the office supply budget, a 14 percent decrease from the FY 2015 Adopted Budget Plan level of \$106,419. Through the use of automation of various functions, printing will be reduced. Office supplies will be reused and repurposed to achieve further savings. This reduction will decrease the number of available copies of Board Documents and other public documents and some specialized supplies will become unavailable. However, documents will remain posted on the Park Authority website.

 <b>Reduce Maintenance/Trades Staff Uniforms Budget</b>	<b>Advertised Reduction:</b>	\$20,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$20,000 0</b>

This reduction will result in a \$20,000 decrease in the budget for Maintenance and Trades staff uniforms/protective clothing and gear, a 28.5 percent decrease from the FY 2015 Adopted Budget Plan level of \$70,085. Safety and protective clothing and gear include items such as steel toed boots, hard hats, safety glasses, safety vests, dust masks, and pest control suits. This will reduce the budget for approximately 160 employees. Providing safety and protective clothing will remain a priority. However, older uniforms will not be replaced as often and uniform issuance will be limited to employees who assist customers.

 <b>Reduce RecPAC Summer Program Budget</b>	<b>Advertised Reduction:</b>	\$10,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$10,000 0</b>

This reduction will result in the selection of fewer RecPAC sites by carefully reviewing the proposed locations for summer 2015. Staff will aim to achieve better service efficiency by carefully reviewing attendance trends and merging locations. As a result, the need for program supplies and materials will be reduced by \$6,000 and alternative funding will be utilized (i.e. from the Fairfax County Park Foundation). A more efficient and effective use of technology for the purpose of marketing and registration is also planned. Staffing models at various sites will be more closely reviewed resulting in an additional \$4,000 reduction in personnel costs. Impacted locations will require that customers switch to an alternative location. The number of individual customers served is currently 4,225 per summer, but in many cases the same customer attends several different sessions, which results in a total of 16,665. The number of customers may be reduced based on adjusted site locations, as some customers may choose not to participate.


 <b>Reduce the Number of Printed Flyers for Summer Concerts and Classes</b>	<b>Advertised Reduction:</b>	\$5,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$5,000 0</b>

This reduction will result in fewer printed flyers for summer concerts and classes leading to savings of \$5,000. The Park Authority prints and distributes approximately 225,000 class flyers each year through schools. The flyers contain all classes for school age children that happen at schools, parks, and at some nearby vendors. Flyers are one of many promotional tools employed to raise awareness of programs. Currently, the Park Authority produces school flyers, one page flyers, and concert brochures through bulk mail for selected concert series. Many other Summer Entertainment Series expenses are funded through corporate and private donations. Eliminating school flyers to promote concerts/performances not directly targeted at school-age children would reduce the cost by \$3,000. Reducing the number of schools targeted for each of 10 summer class flyers would result in an estimated savings of \$2,000. The impact of this reduction is county-wide because reducing the number of flyers may reduce revenue and participation in programs. The impact of this reduction may be offset through additional electronic promotions and collaboration with the Fairfax County Public Schools.


# Adopted Budget Summary

## FY 2016 Reductions

### General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Charge a Portion of Salary Costs Associated with the Park Easement Program to Park Improvement Fund</b>	<b>Advertised Reduction:</b>	\$22,900	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$22,900</b>	<b>0</b>

This reduction is accomplished by charging a portion of salary costs from the Planning and Development Division to Fund 80300, Park Improvement Fund. A portion of the salary costs for one Division Director, one Administrative Assistant III, and one Management Analyst II would be charged to this capital fund. The recovery cost of \$22,900 represents approximately 8.5% of the total combined salaries for the three positions and it also represents the portion of their time spent on this program. Easement Program staff reviews requests from land developers and public agencies for easements across park properties; negotiates fees and prepares technical documents related to easements and land use agreements for park property; coordinates review of agreements with the Office of the County Attorney for legal sufficiency; collects fees and provides oversight for conditions in the agreements. Currently there is one Easement coordinator position which is charged to Fund 80300. This reduction appropriately charges this fund for the administrative and management costs associated with the Park Easement Program. This reduction may impact existing administrative fees associated with reviewing and granting of easement requests on park property. These fees are determined by the Park Authority Board. This reduction will also decrease the availability of funding for project work.

 <b>Charge a Portion of Salary Costs Associated with the Telecommunications/Monopole Program to Park Improvement Fund</b>	<b>Advertised Reduction:</b>	\$20,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$20,000</b>	<b>0</b>

This reduction is accomplished by charging a portion of salary costs from the Planning and Development Division to Fund 80300, Park Improvement Fund. A portion of the salary costs for one Division Director, one Administrative Assistant III, and one Management Analyst II would be charged to this capital fund. The recovery cost of \$20,000 represents approximately 8% of the total combined salaries for the three positions and it also represents the portion of their time spent on this program. This reduction appropriately charges this fund for the administrative and management costs associated with the Telecommunications/Monopole Program. Telecommunications/monopole Program staff manage, negotiate fees, issue and monitor the license program for the installation of private telecommunication facilities on park property; coordinate approval of licenses with the Park Authority Board, and collect fee payments. It should also be noted that this reduction is in addition to an amount of \$69,000 that is currently being recovered to partially fund the Senior Right-of-Way Agent position that serves as the leasing agent for the Telecommunications Program. This reduction may decrease the funding available for other Park Authority capital improvements including repairs, maintenance, development of parks, and the countywide Natural and Cultural projects.

 <b>Charge Salary Cost of Engineer III to Park Construction Funds</b>	<b>Advertised Reduction:</b>	\$93,491	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$93,491</b>	<b>0</b>

This reduction is accomplished by charging 100 percent of the salary cost of an Engineer III position to Fund 30400, Park Authority Bond Construction Fund, and Fund 80300, Park Improvement Fund. The Engineer III position is responsible for overseeing and managing Proffer projects, Bond projects, and other capital projects funded by the Park construction funds. This reduction results in the appropriate charging of salary costs associated with capital project work to the Park Authority's capital funds. This reduction will result in a decrease of available funding for capital projects work.

 <b>Charge Salary Costs to Park Revenue and Operating Fund</b>	<b>Advertised Reduction:</b>	\$120,781	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$120,781</b>	<b>0</b>

This reduction is accomplished by charging 100 percent of the salary costs of a Manager and an Assistant Manager at the Lake Fairfax Water Mine to Fund 80000, Park Revenue and Operating Fund. With the expansion of the Water Mine Water Park at Lake Fairfax Park, the Park Authority anticipates that additional revenues will be earned to cover these two salary expenses. This reduction will impact the availability of revenues to be reinvested in park facilities as per the Park Authority's Financial Sustainability Plan. If additional anticipated revenues are not earned, reductions to operational funding may occur in the Park Revenue and Operating Fund. There will be no impact to the customers.



# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
🔍 Eliminate an Administrative Assistant Position	<b>Advertised Reduction:</b>	\$24,482	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$24,482</b>	<b>1</b>

This reduction eliminates a part-time Financial Reporting Administrative Assistant position in the Financial Management Branch. The staff of the Financial Management Branch centrally supports Accounts Receivable, Accounts Payable, Budget, Capital Assets Management, Financial Reporting and Purchasing functions of the Park Authority. This position provides support to capital assets and financial reporting functions. This reduction will result in increased processing time for capital assets creation and continued reliance on full-time staff to complete these tasks.

🔍 Eliminate a Volunteer Services Coordinator Position	<b>Advertised Reduction:</b>	\$61,561	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$61,561</b>	<b>1</b>

This reduction eliminates a Volunteer Services Coordinator I position in the Resource Management Site Operations Division that manages the agency-wide volunteer program. The Volunteer Services Coordinator I leads an extensive network of over 2,000 volunteers providing over 200,000 hours of service to the Park system. The Coordinator works with approximately 50 park sites to ensure volunteers are recruited, trained, utilized effectively, evaluated, and recognized. A Volunteer Management Work Team will continue the volunteer management oversight and ensure integration with the County Volunteer Management System. The elimination of this position will reduce the capacity to recruit new volunteers, eliminate singular oversight to manage and deploy all volunteers to needed locations, reduce the capacity to retain volunteers, eliminate a centralized point of contact for the public and site-based volunteer managers, reduce the Park Authority's capacity to fully grow and enhance the volunteer program, and increase the workload of staff assigned to the agency-wide Volunteer Management Work Team.

🔍 Eliminate a Network/Telecommunications Analyst Position	<b>Advertised Reduction:</b>	\$48,500	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$48,500</b>	<b>1</b>

This reduction eliminates a Network/Telecommunications Analyst I position in the Automated Services Branch and replaces it with a General Fund exempt limited term part-time position. This will reduce overall salary expenses by \$48,500, but it will still enable the Park Authority to provide the core fundamental elements of the position. This merit full-time position is currently one of five full-time positions that directly support the Park Authority's information technology program. The position provides the agency with basic customer support, which includes information technology problem recognition, diagnosis, and resolution. The duties include providing technical assistance and limited over-the-phone training and instruction to agency computer users; logging all user contacts into the branch's tracking database; and diagnosing and correcting or resolving personal computer problems, data communications problems, and software problems. This reduction will require the creation of a new exempt limited term position; increase wait times for staff across the agency; and reduce the productivity of Park Authority employees affected by the loss of individual computers until a resolution is provided. In addition, this reduction could lead to delayed problem resolutions and inefficient customer service resulting in a negative experience because of the potential loss of capability to process admissions, sales, check-ins, rentals and reservations.

🔍 Eliminate a Management Analyst IV Position	<b>Advertised Reduction:</b>	\$62,947	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$62,947</b>	<b>1</b>

This reduction eliminates a filled Management Analyst IV Strategic Initiatives Manager in the Director's Office. The current incumbent will retire and this position will be vacant as of October 2015. Therefore, the net reduction in expenditures of \$62,947 represents 8 months of salary savings. This position primarily supports the agency's accreditation, strategic planning efforts, and legislative representation. The position is responsible for the planning, organizing and implementing of executive level activities in partnership with the Park Authority Director and the Park Authority Board. This position also manages the agency's Strategic Plan, monitors progress and develops remediation strategies when initiatives fall behind, and directs the Park Authority efforts to maintain its national level of accreditation. In addition, this position has been an integral part in completing the Director's or Board's special projects, survey work, research related to inquiries, etc. This position is often the primary contact for outside organizations, other county agencies, partners, and stakeholders for Director's Office communication and outreach. Elimination of the position will increase the workload of the Director, two Deputies and all Division Directors as the position duties are shared to complete essential duties and responsibilities; negatively impact overall productivity within each of the affected positions due to increased employee workload; negatively impact the level of oversight and response time for the legislative program; negatively impact requirements associated with leadership roles in the Park Authority; and impact the review time needed for research and analysis of issues and trends.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Reduce Funding for General Maintenance at Frying Pan Farm Park and Green Spring Gardens</b>	<b>Advertised Reduction:</b>	\$22,415	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$22,415</b>	<b>0</b>


This reduction will result in reduced hours of seasonal staff employees who provide general maintenance and cleaning services at Frying Pan Farm Park and Green Spring Gardens. This change may result in a decrease in visitor satisfaction as gardens, grounds and facilities may not be maintained at the previous level; delays in resolving visitor concerns; increase in complaints regarding cleanliness and maintenance of facilities and grounds; and a reduction in the staff available to answer customer questions.

 <b>Manage Position Vacancies to Achieve Savings</b>	<b>Advertised Reduction:</b>	\$144,236	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$144,236</b>	<b>0</b>

This reduction will result in keeping merit positions vacant in order to generate savings. Certain positions will be considered "frozen" within the Park Authority and those positions will remain internally frozen until funded again in order to achieve the savings. This will be above what is necessary to achieve the normal salary vacancy factor. In addition, as positions are vacated, the Park Authority will slow down the hiring process to help achieve the necessary savings. It is also expected that as more senior staff retire or leave the Park Authority, they will be replaced by lower paid staff resulting in further salary savings. Managers will be required to seek the Director's approval to advertise a position they believe is critical to fill. This reduction may lead to an increase in compensation liability as staff employees work overtime to complete tasks, an increase in staff turnover, and an increase in the workload for staff.

 <b>Eliminate Two Night Guard Positions</b>	<b>Advertised Reduction:</b>	\$38,769	2
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$38,769</b>	<b>2</b>


This reduction eliminates two full-time Night Guard positions at Burke Lake Park and Lake Fairfax Park and replaces them with seasonal positions reducing the salary expenses by 50 percent or \$38,769. Seasonal staff will fulfill the required position tasks. These positions are needed to oversee the campgrounds and provide safety and security at Lake Fairfax Park and Burke Lake Park. This reduction will require the creation of new exempt limited term positions. It may result in less experienced staff performing tasks and requiring additional supervision.

 <b>Reduce Acquisitions of Non-Networked Printers, Scanners, and Associated Supplies</b>	<b>Advertised Reduction:</b>	\$7,074	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$7,074</b>	<b>0</b>

This reduction will result in no new acquisitions of desktop printers, scanners, and associated supplies leading to savings of \$7,074. The Park Authority accomplishes the printing and scanning of documents through a variety of devices including networked multi-function devices, networked laser printers, desktop printers and scanners. Based on a thorough cost analysis, the agency will use networked multi-function devices and networked laser printers due to their higher efficiency and lower cost. The potential cost savings will be realized by not purchasing any new desktop printers and scanners (\$2,850 per year) and by not purchasing associated supplies such as ink and toner (\$4,224 per year).

**51 - Fairfax County Park Authority Total: \$720,356 6**


### 52 - Fairfax County Public Library

 <b>Eliminate Library Aide Positions and Manage Position Vacancies</b>	<b>Advertised Reduction:</b>	\$800,000	14
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$800,000</b>	<b>14</b>

This reduction will eliminate 14/13.5 FTE Library Aide positions in the Library Operations Division and will require the department to manage position vacancies to generate savings. With advances in technology, FCPL has implemented and/or expanded its customer self-service options which include: online credit card payment of accounts, a kiosk payment system, a software program that automates the process of filling customer material hold requests and achieving a self-service checkout rate of over 80 percent systemwide, thus requiring less library aides to assist with these sorts of tasks. In addition the library has been functioning with these positions vacant for a period of time, further making the case for elimination. It should be noted that Library still has 78/77.0 Library Aide positions in the Library Operations Division after this reduction.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$33,700 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$33,700 0</b>


This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Adjust PC Program</b>	<b>Advertised Reduction:</b>	\$21,375 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$21,375 0</b>

A decrease of \$21,375, or 0.4 percent of the FY 2015 operating budget, results from reducing the number of PCs included in the PC Replacement Program by 5 percent, or 75 units. This reduction will not have a significant impact based on a review of internal PC requirements conducted by the agency. While resulting in a net reduction of total units, the agency is working with the Department of Information Technology (DIT) to potentially increase the number of tablets based on programmatic needs in the branches.

**52 - Fairfax County Public Library Total: \$855,075 14**


### 57 - Department of Tax Administration

 <b>Increase Business Personal Property Tax and Business Professional and Occupational Licenses Tax Revenue</b>	<b>Advertised Reduction:</b>	\$811,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$811,000 0</b>

Based on the Code of Virginia and the Fairfax County Code, the Department of Tax Administration (DTA) is permitted to charge interest on assessments for both omitted Business Professional and Occupational License (BPOL) and Business Personal Property (BPP) taxes from the original due date to the date paid. Currently, DTA does not charge interest from the original due date on omitted bills. An omitted assessment is made when DTA discovers that a business has failed to report taxable personal property and/or business gross receipts correctly. Implementing this change will result in an increase in projected annual revenue of \$379,000 for BPOL and \$432,000 for BPP.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$33,700 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$33,700 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Generate Efficiencies Associated with Dog Tag Licenses</b>	<b>Advertised Reduction:</b>	\$1,200 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$1,200 0</b>

The agency realized efficiencies in the dog tag processes through automation to realize savings of \$1,200 and 400 staff hours. The staff hours will be allocated to other critical functions within the agency.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 Realize Savings Associated with First-Aid Supplies	Advertised Reduction:	\$915	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$915</b>	<b>0</b>

The agency realized savings of \$915 by restocking its own first-aid kits.

 Reduce Operating Expenditures	Advertised Reduction:	\$879	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$879</b>	<b>0</b>

This reduction realizes savings of \$879 by moderating the number of periodicals and other publication subscriptions.

**57 - Department of Tax Administration Total: \$847,694 0**

### 67 - Department of Family Services

 Eliminate Healthy Families Fairfax Program	Advertised Reduction:	\$1,639,022	8
	Board Adjustments:	(\$1,639,022)	(8)
	Final Reduction:	<b>\$0</b>	<b>0</b>

This reduction eliminates the Healthy Families Fairfax (HFF) program, a non-mandated collaborative partnership between the Department of Family Services, the Health Department and three nonprofit organizations. HFF is an accredited home-visiting program offering families at-risk of maltreating their child an opportunity to learn parenting skills and receive emotional support and case management services. The target population is pregnant women who reside in the County. Services are voluntary and begin during pregnancy or right after the birth of a baby and last until the child reaches age three and is enrolled in an early group education experience.

This reduction is proposed because it was one of the few non-mandated programs offered by the Department of Family Services and the Health Department. If implemented, at least 613 at-risk families with young children (535 children) would no longer receive early childhood home-visiting services, which may result in an increase in poor health outcomes and child abuse/neglect among a vulnerable population. There is more demand for this service than is able to be met. Historically, only about one third of the mothers who are screened as high-risk are able to be served through HFF. Other early childhood home visiting programs in the community have recently lost funding and are unable to serve this population. This reduction includes only the funding and positions associated with DFS. Please refer to the Health Department's HFF reduction for additional position and funding information. This reduction includes a decrease of \$327,946 in federal revenue, for a net reduction to the General Fund of \$1,639,022.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding and positions related to this reduction.*

 Realize Savings Based on Prior Year Spending	Advertised Reduction:	\$750,000	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$750,000</b>	<b>0</b>

This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
<b>Revenue Enhancement - Increase the Rate Paid by a Full Paying Family by 8 Percent and Modify the Rates on the Sliding Fee Scale for the School-Age Child Care Program</b>	<b>Advertised Reduction:</b>	\$532,120 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$532,120 0</b>

School-Age Child Care fees are collected from parents as payment for child care services. An 8 percent increase in fees for full paying parents would bring in an estimated \$532,120 in additional SACC revenue and maintain the program's cost recovery rate of approximately 80 percent. Additionally, in the fall of 2014 the structure of the sliding fee scale was reviewed and the current rates analyzed. As a result of this review, it is recommended that the sliding fee scale be modified to better serve income-eligible families. The proposed sliding fee scale increases the top tier from \$54,000 to \$83,000 (which is 66 percent of the Fairfax County median family income) and establishes rates as a consistent percent of income. It is anticipated that this will increase the participation for families eligible for the sliding fee scale.

<b>Realize Savings in the Comprehensive Services Act (CSA) Associated with Successful Cost Containment Strategies</b>	<b>Advertised Reduction:</b>	\$315,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$315,000 0</b>

The Comprehensive Services Act provides both community- and residential-based services to at-risk children and youth and their families. Services offered through CSA are driven by federal mandates in foster care and special education. County agencies and Fairfax County Public Schools (FCPS) work collaboratively to design service plans meeting the unique needs of families with children and youth who have, or are at risk of having, serious emotional or behavioral difficulties. Staff has developed strategies and implemented new policies and procedures in an effort to contain costs and support the Systems of Care initiative that began in 2008. These cost savings strategies have also included enhanced utilization review and increased use of intensive care coordination and other community-based services. Due in part to these strategies, CSA has experienced several years of downward trending expenditures. It is anticipated that future savings will continue. Thus, the proposed reduction more closely aligns the CSA budget with anticipated expenditures.

The savings identified in this reduction assumes the continued success of the cost containment strategies; however, should there be a significant shift in the number of children and youth served, the complexity of the cases and/or federal special education mandates, the County would need to identify additional General Fund dollars to support the program. This reduction includes a decrease of \$335,783 in state revenue, for a net reduction to the General Fund of \$315,000.

<b>Eliminate Rent Relief Program</b>	<b>Advertised Reduction:</b>	\$275,000 0
	<b>Board Adjustments:</b>	(\$275,000) 0
	<b>Final Reduction:</b>	<b>\$0 0</b>

This reduction eliminates the Rent Relief Program, which provides eligible individuals up to \$575 once per year for rent relief. Eligibility is determined by the Department of Tax Administration. If the program is eliminated, families and individuals who depend on this service may not be able to afford their rent payments. Recipients may need to reach out to other emergency assistance programs within the County or community organizations which could increase demand for services both inside and outside the County.


*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding related to this reduction.*

<b>Revenue Enhancement - Implement Annual Registration Fee for the School-Age Child Care Program</b>	<b>Advertised Reduction:</b>	\$270,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$270,000 0</b>

SACC supports working families by providing school age child care services before and after school and full-day care during school breaks for children attending kindergarten through sixth grade. Currently parents with children enrolled in the SACC program pay a one-time registration fee of \$35. By charging an annual registration fee of \$45, revenues will increase by approximately \$270,000. Families who are eligible for the sliding fee scale will continue to pay only the one-time fee. Therefore, the impact to residents is anticipated to be minimal as those with the lowest income will not be affected by this change.

# Adopted Budget Summary


## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Reduce Parenting Education Program by Approximately 50 Percent</b>	<b>Advertised Reduction:</b>	\$216,816	2
	<b>Board Adjustments:</b>	(\$216,816)	(2)
	<b>Final Reduction:</b>	<b>\$0</b>	<b>0</b>

This reduction reduces the Parenting Education Program (PEP) by approximately 50 percent and eliminates 2/2.0 FTE positions. The PEP offers group-based comprehensive classes to families at-risk of child abuse and neglect and teaches essential parenting and nurturing skills so that parents may interact positively with their children. Serving families through prevention programs like PEP is less expensive than if children have to enter the welfare system. The annual cost per child for Parent Education is \$1,480. The national estimate of the cost to serve a child through the welfare system is approximately \$30,000.

Services will be eliminated to approximately 192 families (255 children), which could result in higher incidences of child abuse and neglect, increased out of home placements, increased referrals to Child Protective Services, and potentially increased numbers of children entering foster care. Additionally, PEP classes meet the Juvenile and Domestic Relations Court (JDRC) requirements for parenting classes, whereas many community programs do not. Reduction of the PEP program could impact timely reunification of parents with their children as JDRC judges would no longer have the same level of resources available. It is not anticipated that any community organizations have the capacity to absorb the number of families that would be displaced by this reduction.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding and positions related to this reduction.*

 <b>Eliminate Good Touch Bad Touch Program</b>	<b>Advertised Reduction:</b>	\$85,056	1
	<b>Board Adjustments:</b>	(\$85,056)	(1)
	<b>Final Reduction:</b>	<b>\$0</b>	<b>0</b>

This reduction eliminates the Good-Touch/Bad-Touch (GTBT) program and 1/1.0 FTE position. The GTBT program provides children with a comfortable and non-threatening way to talk about sexual abuse and body safety. Children in pre-school through sixth grade are taught protective skills and information so they can participate in their own personal body safety. They learn what abuse is and are empowered to act if they are threatened or victimized. In FY 2014 the GTBT program offered 70 classes to 998 students. If the GTBT program is eliminated, the need for education about sexual abuse and prevention may go unmet, as there is no data regarding the capacity of community organizations to absorb the GTBT program. It may also increase the demand on Child Protective Services to provide similar prevention and education services.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding and positions related to this reduction.*

 <b>Eliminate Contract for Legal Services for Persons with Disabilities</b>	<b>Advertised Reduction:</b>	\$51,017	0
	<b>Board Adjustments:</b>	(\$51,017)	0
	<b>Final Reduction:</b>	<b>\$0</b>	<b>0</b>

This reduction eliminates the Legal Services for Persons with Disabilities program, which is provided through a contract with Legal Services of Northern Virginia (LSNV). This contract provides legal assistance for low-income people with disabilities who are unable to work. It also provides trainings and technical assistance on these topics for DFS staff and customers, as well as an ongoing public education campaign. If the contract is eliminated more than 160 low-income individuals with disabilities may not be able to receive legal assistance. Additionally, nearly 400 customers per year will not be assisted during Open Office Hours and Legal Workshops. Seven training sessions and six workshops annually to educate DFS employees on how better to serve this population will also be eliminated.


*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding related to this reduction.*

 <b>Reduce the Number of Web Harmony User Licenses</b>	<b>Advertised Reduction:</b>	\$50,556	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$50,556</b>	<b>0</b>

DFS contracts with Harmony Information Systems for the use of their Commercial Off the Shelf product. Based on actual usage, the number of Web Harmony user licenses can be reduced by 195 licenses, from 700 to 505. This reduction still maintains 40 additional licenses should future needs arise for Web Harmony.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Centralize and Repurpose Employee Supplies and Resources for Clients</b>	<b>Advertised Reduction:</b>	\$50,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$50,000</b>	<b>0</b>


This reduction includes a centralized supply area for commonly used office supplies so that unused or unwanted supplies can be used and recycled by other employees in the agency. Additionally resources used for clients such as car seats, clothing, and food, which are currently maintained within individual program areas, will be relocated to a central location to eliminate duplicity across programs, while still providing workers with the ability to obtain critical items needed when serving clients. Developing an internal reference list that keeps an inventory of available supplies within DFS will help to streamline the supply purchasing process and reduce unnecessary supply purchases.

 <b>Reduce Mailed Communications to Lower Postage Costs</b>	<b>Advertised Reduction:</b>	\$50,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$50,000</b>	<b>0</b>

This reduction lowers postage costs by reducing mailings through increased use and expansion of online resources. Increased communication to clients about online alternatives and determining and implementing more cost efficient mailing methods for materials will reduce the amount of postage necessary for agency operations.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$28,450	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$28,450</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Reduce Printed Materials and Printed Communications within Agency</b>	<b>Advertised Reduction:</b>	\$5,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$5,000</b>	<b>0</b>

This reduction entails a campaign to reduce printing within DFS by moving staff toward utilizing electronic methods for sharing information. This will entail educating and training employees on how to save and import documents versus printing and scanning them; utilize technology such as OneNote, Foxit, and the Snipping Tool to capture information into various systems; and create electronic documents such as manuals. This will help to reduce paper and toner usage as well as the need for supplies and cabinets to store printed materials.

**67 - Department of Family Services Total: \$2,051,126 0**

### 68 - Department of Administration for Human Services

 <b>Eliminate a Management Analyst II Position</b>	<b>Advertised Reduction:</b>	\$84,088	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$84,088</b>	<b>1</b>

This reduction will eliminate the only Management Analyst II position performing this body of work. All human services agencies will be impacted as the reduction constrains the ability of the Department of Administration for Human Services (DAHS) to provide adequate administrative and management services to human services agencies as new needs are identified. For example, as new initiatives such as Systems of Care are implemented, or growth in programs such as Prevention Services occur, DAHS may no longer have flexibility to provide timely accounts payable, budget, payments management, and contracts and procurement management services to support them.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
🔍 Eliminate One Administrative Assistant V Position	Advertised Reduction:	\$35,999	1
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$35,999</b>	<b>1</b>

This reduction will eliminate a part-time Administrative Assistant V position. This position (1 part-time) is one of a team of 5 (4 full-time) positions that provides accounts payable services to the Department of Family Services, the Department of Administration for Human Services, the Office to Prevent and End Homelessness, and the Fairfax-Falls Church Community Services Board. This position processes approximately 2,500 invoices annually, within a department-wide annual total of 58,500 invoices processed. Workloads will be shifted among the remaining members of the team to accommodate the work that is currently performed by this position. Because the overall volume of work has also increased steadily for the Accounts Payable function, it is possible that payment processing time, accuracy, and response to customer inquiries will be adversely impacted.

🗨️ Reduce Printing and Copying Supplies	Advertised Reduction:	\$550	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$550</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**68 - Department of Administration for Human Services Total: \$120,637 2**

### 70 - Department of Information Technology

🔍 Reduction of Telecommunication Services	Advertised Reduction:	\$335,000	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$335,000</b>	<b>0</b>

A decrease of \$335,000, or 2.1 percent of the FY 2015 Operating budget of \$15,767,304, is possible by reducing the number of SIP trunk circuits by approximately 60 percent while transitioning to a new primary carrier. This reduction is possible as the agency now utilizes SIP trunk circuits which allow all telephone lines to be installed at two core locations. Legacy telephone lines were dedicated to each location which resulted in circuits being under-utilized. This reduction may result in citizens receiving a busy signal on high volume days, such as Election Day or the week tax payments are due, but the number of calls resulting in a busy signal is anticipated to be below three percent.

🔍 Reduction of Telecommunication Services	Advertised Reduction:	\$250,000	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$250,000</b>	<b>0</b>

A decrease of \$250,000, or 1.6 percent of the FY 2015 Operating budget of \$15,767,304, is possible as part of transitioning the County's legacy based dedicated in-bound phone numbers to a new provider. This reduction is the result of better pricing as the previous carrier charged the County \$1 per in-bound phone number, while the new provider will charge \$0.15.






🔍 Reduction in Telecommunication Maintenance	Advertised Reduction:	\$170,000	0
	Board Adjustments:	\$0	0
	Final Reduction:	<b>\$170,000</b>	<b>0</b>

A decrease of \$170,000, or 1.1 percent of the FY 2015 Operating budget of \$15,767,304, will require the agency to eliminate the legacy telephone system maintenance and repair service that supports fifty County sites. This may increase response times to repair phone system outages as the contract is utilized for approximately 100 maintenance/repair calls annually. However, this impact will be mitigated by the agency utilizing in-house staff that is certified to maintain and repair phone systems.



# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Eliminate Two Positions from the FOCUS Support Division</b>	<b>Advertised Reduction:</b>	\$165,591	2
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$165,591</b>	<b>2</b>
<p>A decrease of \$165,591 and 2/2.0 FTE of the 12 positions in the FOCUS Support Division, will reduce the agency's base FOCUS application maintenance and support which will increase project timelines and delay the development of reports for core and user agencies. This impact is somewhat mitigated as the full capability of FOCUS continues to be developed. In addition, the agency continues to train and develop staff to maintain and operate the system more efficiently.</p>			
 <b>Reduce Hardware Maintenance</b>	<b>Advertised Reduction:</b>	\$100,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$100,000</b>	<b>0</b>
<p>A decrease of \$100,000 is associated with a review of centrally managed or budgeted accounts conducted as part of the Mission Savings process in Fall 2014. This targeted reduction will reduce hardware maintenance for network gear supporting the Government Center.</p>			
 <b>Eliminate Teleconferencing System Maintenance</b>	<b>Advertised Reduction:</b>	\$50,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$50,000</b>	<b>0</b>
<p>A decrease of \$50,000 is associated with a review of centrally managed or budgeted accounts conducted as part of the Mission Savings process in Fall 2014. This reduction will impact system maintenance associated with the current teleconferencing system. Ultimately the current system will be retired and new technology will be utilized in future years to accommodate teleconferencing requirements at a reduced cost.</p>			
 <b>Eliminate Vacant Desktop Telephones</b>	<b>Advertised Reduction:</b>	\$40,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$40,000</b>	<b>0</b>
<p>A decrease of \$40,000 is associated with a review of centrally managed or budgeted accounts conducted as part of the Mission Savings process in Fall 2014. This reduction will begin a multi-year process to reduce the number of desktop telephones, a common theme brought forward by employees. As a result, the agency will remove approximately 800 telephones from vacant desktops throughout the County.</p>			
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$2,100	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$2,100</b>	<b>0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>			
<b>70 - Department of Information Technology Total:</b>		<b>\$1,112,691</b>	<b>2</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
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### 71 - Health Department

 <b>Close the Annandale Adult Day Health Care Program Site</b>	<b>Advertised Reduction:</b>	\$338,471	9
	<b>Board Adjustments:</b>	\$0	(1)
	<b>Final Reduction:</b>	<b>\$338,471</b>	<b>8</b>

This reduction closes the Annandale Adult Day Health Care (ADHC) program site, which is one of five program sites that provide services for low-income seniors and adults with disabilities. The ADHC program allows adults who are unable to stay at home without supervision to avoid being placed in more costly and more restrictive care environments and remain in their homes as they age. The program also benefits caregivers by providing relief from the stress of caring for an elderly family member and allowing them to maintain jobs. The closure of this site will eliminate 9/9.0 FTE positions.

There are approximately 39 participants who receive services at the Annandale site with an average daily attendance of 24 individuals. It is anticipated that closing this program site will have minimal impact as displaced participants can be redirected to other remaining ADHC sites. Additionally, transportation will be available to these sites, although travel times may increase if other sites are greater distances from a participant's home. This reduction includes a decrease in revenue from program fees of \$183,875, for a net reduction to the General Fund of \$338,471.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored one position related to this reduction and delayed closing of the site by six months. One position and funding of \$66,805, completely offset by revenue, is maintained from the Annandale site and will be transferred to the Lincolnia site when necessary to provide staffing in support of all current Annandale clients.*

 <b>Eliminate Healthy Families Fairfax Program</b>	<b>Advertised Reduction:</b>	\$232,693	3
	<b>Board Adjustments:</b>	(\$232,693)	(3)
	<b>Final Reduction:</b>	<b>\$0</b>	<b>0</b>

This reduction eliminates the Healthy Families Fairfax (HFF) program, a non-mandated collaborative partnership between the Department of Family Services, the Health Department and three nonprofit organizations. HFF is an accredited home-visiting program offering families at-risk of maltreating their child an opportunity to learn parenting skills and receive emotional support and case management services. The target population is pregnant women who reside in the County. Services are voluntary and begin during pregnancy or right after the birth of a baby and last until the child reaches age three and is enrolled in an early group education experience.

This reduction is proposed because it was one of the few non-mandated programs offered by the Department of Family Services and the Health Department. If implemented, at least 613 at-risk families with young children (535 children) would no longer receive early childhood home-visiting services, which may result in an increase in poor health outcomes and child abuse/neglect among a vulnerable population. There is more demand for this service than is able to be met. Historically, only about one third of the mothers who are screened as high-risk are able to be served through HFF. Other early childhood home visiting programs in the community have recently lost funding and are unable to serve this population. This reduction includes only the funding and positions associated with the Health Department. Please refer to the Department of Family Services' HFF reduction for additional position and funding information.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding and positions related to this reduction.*

 <b>Realize Savings Based on Prior Year Spending</b>	<b>Advertised Reduction:</b>	\$30,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$30,000</b>	<b>0</b>


This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.

 <b>Use Human Services Assistants to Teach Car Seat Classes</b>	<b>Advertised Reduction:</b>	\$17,611	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$17,611</b>	<b>0</b>

Car seat classes are currently conducted by Public Health Nurses (PHN) and Human Services Assistants (HSA) twice per month at five locations throughout the County. This reduction will eliminate the use of PHN's in conducting car seat classes and use only HSA positions which have a lower hourly rate.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$6,300 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$6,300 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Office Supply Savings</b>	<b>Advertised Reduction:</b>	\$2,500 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$2,500 0</b>

This reduction reduces the cost of office supplies by standardizing the types of supplies available to staff and implementing a supervisory review process for supply orders to prevent duplications and ensure the necessity of supplies.

**71 - Health Department Total: \$394,882 8**

### 73 - Office to Prevent and End Homelessness

 <b>Eliminate Fax Machine and Associated Paper and Supplies</b>	<b>Advertised Reduction:</b>	\$217 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$217 0</b>

This reduction eliminates the use of the office fax machine and associated paper and supplies. Employees will instead use alternate methods of communication such as scanning and emailing documents.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$100 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$100 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Eliminate OAR Contract</b>	<b>Advertised Reduction:</b>	\$10,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$10,000 0</b>


This reduction eliminates the Opportunities, Alternatives, and Resources of Fairfax (OAR) contract that provides case management services and financial assistance to formerly incarcerated adults. This program provides a support system to prevent re-incarceration or homelessness by helping move individuals towards self-sufficiency. The program serves between 10 and 12 individuals each year. It is anticipated that eliminating this program will have minimal impact as these individuals can access other County services; however, these individuals will now be competing for services with the general population and may have a longer wait time to receive services.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Reduce Funding for Short-Term Financial Assistance</b>	<b>Advertised Reduction:</b>	\$269,100	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$269,100</b>	<b>0</b>


This reduction decreases County funding for short-term financial assistance and stabilization services by \$269,100. Funding provides financial assistance to enable individuals and/or families who are at-risk of becoming homeless to stay in their homes, thus preventing them from having to enter the shelter system. In FY 2013, the County committed \$1.2 million in General Fund support for short-term financial assistance; however, funding provided by the U.S. Department of Housing and Urban Development through the Emergency Solutions Grant (ESG) can also be used for short term financial assistance. This grant funding will offset the proposed reduction with minimal impact to service delivery and maintains the program at \$1.2 million in total funding.

 <b>Eliminate the Linda's Gateway Pilot Housing Program</b>	<b>Advertised Reduction:</b>	\$80,900	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$80,900</b>	<b>0</b>

This reduction eliminates the Linda's Gateway pilot program, which leases four apartments that provide housing for homeless individuals. It was established as an alternative temporary housing model to divert families away from shelters and motel placements. Due to a shelter intake process re-design there is not as much need for overflow housing for families waiting to enter shelters; therefore, it is anticipated that eliminating this program will have minimal impact as current residents can be relocated among the County's other housing options. This does however reduce the amount of resources available to respond to housing needs.

**73 - Office to Prevent and End Homelessness Total: \$360,317 0**


### 79 - Department of Neighborhood and Community Services

 <b>Eliminate the Three Computer Learning Centers Located at School Sites</b>	<b>Advertised Reduction:</b>	\$185,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$185,000</b>	<b>0</b>

This reduction will eliminate the Computer Learning Center (CLC) programs at elementary schools and would impact approximately 289 children. The nine community-based CLC programs will still remain. Computer Learning Centers offer elementary school students activities such as: computer access, internet access, homework assistance, and literacy activities. Annandale Terrace averages 440 monthly visits with a total of 172 registered participants, Mount Vernon Woods averages 498 monthly visits with a total of 117 registered participants, and Hybla Valley has been closed since the 2012-2013 academic year due to limitations of program space resulting from increased student enrollment. While staff would try to redirect impacted students to other after-school programs, these programs may have associated fees (CLCs are free), waiting lists, or depending upon location, may be inaccessible due to transportation barriers.

 <b>Realize Savings Based on Prior Year Spending</b>	<b>Advertised Reduction:</b>	\$160,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$160,000</b>	<b>0</b>


This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.

 <b>Eliminate Funding for the Neighborhood Enhancement Partnership Program</b>	<b>Advertised Reduction:</b>	\$100,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$100,000</b>	<b>0</b>

This reduction will eliminate the Neighborhood Enhancement Partnership Program (NEPP). The NEPP is a competitive grant program that supports projects and initiatives that assist in achieving the County's vision elements. Since FY 2009, an average of 28 communities per year receive funding from NEPP. The elimination of the program may result in some communities not being able to do more costly repairs and renovations, or may diminish the "sense of community" when lack of funding deters a neighborhood from working together on a community improvement project.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact


Reduction Title / Impact Statement		Funding	Posn
 <b>Eliminate a Division Director Position</b>	<b>Advertised Reduction:</b>	\$90,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$90,000</b>	<b>1</b>

This reduction will eliminate one of two Division Director positions in the DNCS Regional Services and Center Operations division. This reduction will require a redesign of the leadership and management structure of DNCS to ensure program and service delivery, as well as customer service are not impacted. The Division Director supports human services system-wide work, community development and partnerships, and provides leadership on DNCS initiatives.

 <b>Eliminate a Community Developer II Position</b>	<b>Advertised Reduction:</b>	\$85,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$85,000</b>	<b>1</b>

This reduction will eliminate one of four Community Developer II positions within DNCS Regional Services and Center Operations. This position provides support to residents and partners (i.e., non-profits, faith-based organizations, and neighborhood associations) serving Region 4 which includes: Centreville, Chantilly, Fairfax, Burke, and West Springfield.

The elimination of this position will require an ongoing redesign of how community engagement is conducted across the DNCS regions. This includes assigning specific work to the remaining community developer staff based upon community needs, emerging issues, or alignment with strategic focus areas as identified in regional and/or center-based plans, regardless of geographic areas in which the need is identified.

 <b>Eliminate a Management Analyst III Position</b>	<b>Advertised Reduction:</b>	\$85,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$85,000</b>	<b>1</b>

This reduction will eliminate one of four Management Analyst IIIs ("System Planners") in Countywide Service Integration Planning and Management (CSIPM). The work of a System Planner includes data analysis to produce actionable data, strategic planning to systematically reach identified goals, performance management to develop meaningful metrics and assess programmatic impacts, and technical assistance and training for services. System Planners work with an average of 300 customers annually, including County Human Services agencies and community-based organizations receiving County resources. A 25 percent reduction in staff equates to approximately 75 fewer customers served per year, longer response times, and the elimination of some dedicated programs that provide technical assistance to customers.

 <b>Eliminate a Social Services Specialist II Position</b>	<b>Advertised Reduction:</b>	\$70,000	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$70,000</b>	<b>1</b>


This reduction will eliminate a Social Services Specialist II position. This is one of 34 Social Services Specialist II positions in the Coordinated Services Planning (CSP) program which assists County residents facing serious issues such as pending eviction, utility cut-off, homelessness, and basic food assistance needs. The elimination of one CSP position is projected to increase the number of client service interactions per staff by approximately 6 percent, from 5,065 to 5,371, increase wait times to access a specialist, and increase the time to coordinate the service response to meet basic needs.

 <b>Reduce Local Travel Expenses</b>	<b>Advertised Reduction:</b>	\$5,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$5,000</b>	<b>0</b>

This reduction will result in savings to local travel expenditures. DNCS will coordinate internal staff meetings through teleconference and/or video conferencing. This already occurs when one or more staff members are not able to physically make a meeting (illness, scheduling, etc.), but DNCS would propose a culture shift in making regular standing internal meetings take place via teleconferencing methods. This would not include all meetings, but DNCS would make a concerted effort at eliminating time spent in personal vehicles traveling to and from internal meetings.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$4,700 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$4,700 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**79 - Department of Neighborhood and Community Services Total: \$784,700 4**

### 80 - Circuit Court and Records

 <b>Manage Position Vacancies to Achieve Savings</b>	<b>Advertised Reduction:</b>	\$100,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$100,000 0</b>

This reduction will require keeping one of three Management Analyst II positions in the agency vacant. This position is in the Courtroom Operations section, and therefore will result in delays processing case files and reduce administrative support for judges. Previous year budget reductions have forced the court to hold positions vacant in order to achieve savings and this further reduction will make an already difficult situation that much harder to manage and requires the court to operate at significantly less than required staffing.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$7,150 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$7,150 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$5,600 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$5,600 0</b>

As part of the Mission Savings process, Circuit Court and Records identified savings in Operating Expenses, primarily associated with travel for non-mandatory training. The agency will utilize additional webinars, e-trainings, and "train the trainer" sessions. Additional savings in office supplies were also identified.

**80 - Circuit Court and Records Total: \$112,750 0**

### 81 - Juvenile and Domestic Relations District Court

 <b>Revenue from the Agreement between JDRDC and the Washington D.C. Department of Youth Rehabilitation Services</b>	<b>Advertised Reduction:</b>	\$942,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$942,000 0</b>

This revenue enhancement will provide 11 beds of available space at the Juvenile Detention Center (JDC) for District of Columbia (DC) youth awaiting placement in a treatment facility or group home. Individuals that will be served include both males and females aged 12 to 18, that have been adjudicated as delinquent in DC courts and placed in the custody of the DC Department of Youth and Rehabilitation Services. This opportunity will allow JDRDC to use beds that were not previously occupied within the JDC while allowing the DC Department of Youth and Rehabilitation Services to alleviate crowded conditions within their facility.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Realize Savings Based on Prior Year Spending</b>	<b>Advertised Reduction:</b>	\$280,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$280,000</b>	<b>0</b>

This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.

 <b>Reduce Certification Expenses</b>	<b>Advertised Reduction:</b>	\$4,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$4,000</b>	<b>0</b>

As part of the Mission Savings process, the Juvenile and Domestic Relations District Court identified operating savings through consolidating a class required for state mediation certification into a group session instead of individual training.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$3,200	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$3,200</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**81 - Juvenile and Domestic Relations District Court Total: \$1,229,200 0**

### 82 - Office of the Commonwealth's Attorney

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$1,750	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$1,750</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**82 - Office of the Commonwealth's Attorney Total: \$1,750 0**


### 85 - General District Court

 <b>Reduce Legal Services Operating Budget</b>	<b>Advertised Reduction:</b>	\$60,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$60,000</b>	<b>0</b>

A reduction of \$60,000 in the Legal Services budget will have a manageable impact on the agency and public as long as current expenditure levels in this category are maintained. Expenditures fund court appointed attorneys who represent indigent defendants in criminal matters before the court. During the height of the recession, the number of appointments increased significantly. As the economy has improved, expenditure requirements have decreased.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$2,800 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$2,800 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**85 - General District Court Total: \$62,800 0**


### 87 - Unclassified Administrative Expenses (Public Works)

 <b>Reduce Funding for Non-Routine Maintenance at Park-n-Ride Facilities</b>	<b>Advertised Reduction:</b>	\$90,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$90,000 0</b>

This reduction will result in a \$90,000 decrease in the budget related to non-routine maintenance requirements at Park-n-Ride Facilities, an 8.7 percent decrease from the [FY 2015 Adopted Budget Plan](#) level of \$1,040,000. The non-routine maintenance budget supports snow removal, asphalt repair/replacements, parking lot striping, landscape replacement, concrete repair/replacements, bus shelter repairs, and sign replacement. Typical annual expenditures focus on snow removal before addressing other non-routine maintenance items. The heavy snow season in FY 2014 forced much of the budget for this program to be expended on snow response activities and consequently resulted in an inability to perform other needed non-routine maintenance repairs. When snow removal requirements are high, the backlog of unmet repair needs grows. It is likely that this reduction will further increase the backlog of items in need of repair especially if a heavy snow season occurs in FY 2015 and/or FY 2016.

**87 - Unclassified Administrative Expenses (Public Works) Total: \$90,000 0**

### 90 - Police Department


 <b>Strategically Manage Personnel Services Spending including Overtime</b>	<b>Advertised Reduction:</b>	\$1,790,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$1,790,000 0</b>

A decrease of \$1,790,000, or 1.2 percent of the FY 2015 Personnel Services Adopted budget of \$154,276,752, is based on a review of current staffing, overtime, and programmatic requirements. Since FY 2008, several reductions in Personnel Services have been made to meet projected budget shortfalls. These reductions have resulted in the targeted reduction of 52 positions, civilianization of appropriate uniformed positions, reduction of overtime and management of vacancies. Recognizing the County's significant investment in training police officers and to minimize the direct impact on critical public safety services, elimination of uniformed positions has been achieved entirely through attrition, with no Reductions in Force. The FY 2016 reduction seeks to continue this established direction by avoiding additional direct position reductions. The department will make every effort to avoid adverse impacts to police operations; however, this reduction will invariably impact service delivery at some point in the following areas: increased response times, delayed investigations and complex case closures, reduced proactive initiatives, reduced training availability, and delayed service delivery in administrative areas. In addition, the department's flexibility to respond to unforeseen major incidents will be impacted; however, the department believes this reduction can be managed while still meeting its requirements for 24/7 coverage of minimum staffing.




# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$610,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$610,000 0</b>

A decrease of \$610,000, or 2.4 percent of the FY 2015 Operating Expenses Adopted budget of \$25,910,405, will require the agency to reduce spending in several operating categories. This reduction is feasible; however, it will have a direct impact on the efficiency and effectiveness of the department and will impact service delivery at some point in the following areas: limit the availability and distribution of public educational and department recruiting materials, reduce stations' operating supply budgets which will impact the ability to prepare for weather related emergencies and any unknown situation that may arise, reduce funds available for non-mandated and some specialized training, and other operating impacts that will be managed throughout the fiscal year.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$14,950 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$14,950 0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Replace Selected Uniform Patches with Pins</b>	<b>Advertised Reduction:</b>	\$7,500 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$7,500 0</b>

A decrease of \$7,500 is associated with an internal review of department operations conducted as part of the Mission Savings process in Fall 2014. The concept is to replace selected uniform patches with pins if appropriate. This reduction will be coordinated with appropriate stakeholder groups and is designed to have no impact on the department's core operations. If it is determined that this reduction cannot be executed as intended, the agency will identify alternate operating savings of this amount.

**90 - Police Department Total: \$2,422,450 0**

### 91 - Office of the Sheriff

 <b>Manage Position Vacancies to Achieve Savings</b>	<b>Advertised Reduction:</b>	\$500,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$500,000 0</b>


A decrease of \$500,000, or 0.9 percent of the FY 2015 Adopted Personnel Services budget of \$53,956,925, will be achieved by extending the period of time that positions are held vacant. The reduction will not have a significant impact on the agency's operations as current staffing levels are sufficient.

 <b>Identify Non-compliant Vehicles</b>	<b>Advertised Reduction:</b>	\$250,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$250,000 0</b>

An increase of \$250,000 in revenue will be achieved by having Deputy Sheriffs from the Civil Enforcement Section canvass residential neighborhoods, while performing daily civil enforcement tasks, for out-of-state vehicles that may be evading the County's personal property tax. Deputies will enter the plate number of these vehicles into the Department of Tax Administration's Tax Evader page to determine if the vehicle is compliant. This reduction will not impact Deputies daily operations as they are required to travel through residential neighborhoods as part of serving summonses and other related duties.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
 <b>Increase Inmate Billing</b>	<b>Advertised Reduction:</b>	\$100,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$100,000 0</b>

An increase of \$100,000 in revenue will be achieved by charging inmates for outstanding balances exceeding \$10 following their release from prison. Since 2005 the State of Virginia has allowed the Sheriff's Offices to charge inmates for room and board; the County charges \$2 per day. Prior to this revenue enhancement, outstanding balances were forgiven upon an inmate's release.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$6,850 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$6,850 0</b>


This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

**91 - Office of the Sheriff Total: \$856,850 0**

### 92 - Fire and Rescue Department

 <b>Reduce Operational Overtime</b>	<b>Advertised Reduction:</b>	\$543,125 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$543,125 0</b>

A decrease of \$543,125, or 3.0 percent of the FY 2015 Adopted overtime budget, will require the department to reduce operational overtime. The Fire and Rescue Department is a minimum staffed organization that must have at least 350 personnel working each day. In order to allow reasonable opportunity for leave and to fill unanticipated daily vacancies, personnel are brought in on overtime to ensure minimum staffing is achieved. In addition, there are also times when personnel are responding to an emergency and cannot leave when their shift is over. This also incurs overtime. Current overtime spending is significant based on a high vacancy rate due to the recent receipt of two SAFER grants, the opening of the Wolf Trap Fire Station and normal attrition. The department is addressing this situation in FY 2015 by holding additional recruit schools and increasing the number of recruits in each school. It is anticipated that these actions will result in overtime returning to a more normal level in FY 2016, resulting in overtime savings that will more than offset the increased spending in regular salaries.

 <b>Utilize Grant Funding to Purchase Personal Protective Equipment (PPE)</b>	<b>Advertised Reduction:</b>	\$500,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$500,000 0</b>


A decrease of \$500,000 will require costs associated with personal protective equipment to be charged to grants for a period of two years. This is an appropriate grant expense and will not impact the department's operations.

 <b>Reduce VCU Medic Program to Six Per Year</b>	<b>Advertised Reduction:</b>	\$500,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$500,000 0</b>

A decrease of \$500,000 will result from reducing the number of individuals participating in paramedic training from 12 to six annually. The training is a joint effort between the Fire and Rescue Department (FRD) and Virginia Commonwealth University (VCU). FRD hosts the class at the Training Academy utilizing instructors from within the department and VCU provides the administrative support, curriculum development resources and clinical resources to provide an ALS certification program. This could potentially impact FRD's ability to maintain the appropriate number of staff with Advanced Life Support (ALS) training. In addition, this may increase overtime costs as staff with an ALS certification may be required to work additional shifts to ensure adequate coverage.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Realize Savings Based on Timing of World Police and Fire Games</b>	<b>Advertised Reduction:</b>	\$350,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$350,000</b>	<b>0</b>

A decrease of \$350,000 results from the fact that significant costs were required in FY 2015 in preparation and support for the World Police and Fire Games (WPFG), a multi-sport and recreation event for full time and retired professional firefighters and sworn law enforcement officers, that will be hosted by Fairfax County from June 26 to July 5, 2015. This reduction requires the department to eliminate support for WPFG immediately following the games completion. As a result, the workload associated with demobilizing after the event, such as the preparation of after action reports, will have to be absorbed by WPFG staff.

 <b>Reduce Miscellaneous Operating Expenses</b>	<b>Advertised Reduction:</b>	\$197,500	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$197,500</b>	<b>0</b>

A decrease of \$197,500, or 0.8 percent of the FY 2015 Adopted Operating budget, will result from reducing miscellaneous operating expenses including the number of fax machines and desktop phones, travel and training, certifications not required for employment, memberships and subscriptions, and food at events. This will reduce the department's operating flexibility but will not have a significant impact on the department's overall operations.

 <b>Defer Bay Door Opening Project</b>	<b>Advertised Reduction:</b>	\$64,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$64,000</b>	<b>0</b>


A decrease of \$64,000 will result from delaying the installation of remote openers on Fire Station bay doors that will allow for doors to be opened by remote. This project was initiated as a security measure as bay doors are currently on a timer and close 90 seconds after a vehicle leaves the station. Installing remote openers would allow for the doors to be closed immediately after a vehicle leaves the station. As a result, this reduction will result in bay doors continuing to close on a delay after a vehicle has left the station.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$50,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$50,000</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Defer Replacing Non-PC Replacement Fund Computers</b>	<b>Advertised Reduction:</b>	\$50,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$50,000</b>	<b>0</b>








A decrease of \$50,000 will require the department to defer the replacement of PCs that are not included in the County's PC Replacement Program for a period of two years. This may result in some PCs no longer functioning for a period of time prior to being replaced.

 <b>Reduce Number of Live Burns to Six Per Year</b>	<b>Advertised Reduction:</b>	\$30,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$30,000</b>	<b>0</b>

A decrease of \$30,000 will result in the number of acquired structure live burn trainings being reduced from 12 to six annually. These trainings replicate live burn situations as the department acquires structures slated for demolition and sets them on fire. This allows for trainees to enter a burning structure and perform all the required duties associated with controlling a live fire. Reducing the number of trainings may impact personnel's ability to perform all required activities during a live fire situation.





# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Eliminate Recreation Center Subsidy</b>	<b>Advertised Reduction:</b>	\$30,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$30,000</b>	<b>0</b>
<p>A decrease of \$30,000 will result from eliminating department support of Fairfax County recreation center usage for off-duty uniformed personnel. This will result in off-duty personnel being required to pay for a discounted membership through the County's Live Well program to utilize County recreation centers.</p>			
 <b>Eliminate Flu Shot Program</b>	<b>Advertised Reduction:</b>	\$30,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$30,000</b>	<b>0</b>
<p>A decrease of \$30,000 will result from no longer purchasing and administrating the flu shot directly to work locations for Public Safety personnel. As a result, public safety personnel will be required to receive the flu shot through the County's Live Well Program or through their own insurance provider. This may result in fewer public safety personnel receiving the flu shot which may decrease staff availability due to illness.</p>			
 <b>Eliminate On-Call PIO Program</b>	<b>Advertised Reduction:</b>	\$16,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$16,000</b>	<b>0</b>
<p>A decrease of \$16,000 will result in the elimination of the on-call Public Information Officer (PIO) program. Currently, the PIO is available 24 hours a day to assist incident commanders with press information and interviews. This reduction will require the incident commander, or designee, to respond to media inquiries when the PIO is not working.</p>			
 <b>Eliminate Public Safety Teleconferencing System</b>	<b>Advertised Reduction:</b>	\$15,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$15,000</b>	<b>0</b>
<p>A decrease of \$15,000 is associated with an internal review of department operations conducted as part of the Mission Savings process in Fall 2014. This reduction will result in the elimination of the Public Safety teleconferencing system. The current system will be replaced by an on-demand service which can be operated at a reduced cost.</p>			
 <b>Utilize Grant Funding to Support Tiller Truck Training</b>	<b>Advertised Reduction:</b>	\$10,620	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$10,620</b>	<b>0</b>
<p>A decrease of \$10,620 will require costs associated with Tiller Truck Training to be charged to grants for a period of two years. This is an appropriate grant expense and will not impact the departments operations.</p>			
 <b>Utilize Grant Funding to Support the West Point Leadership Training</b>	<b>Advertised Reduction:</b>	\$10,255	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$10,255</b>	<b>0</b>
<p>A decrease of \$10,255 will require costs associated with West Point Leadership Training to be charged to grants for a period of two years. This is an appropriate grant expense and will not impact the departments operations.</p>			
 <b>Reduce Citizens Fire Academy to One Per Year</b>	<b>Advertised Reduction:</b>	\$8,500	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$8,500</b>	<b>0</b>
<p>A decrease of \$8,500 will reduce the number of individual's participating in the Citizens Fire and Rescue Academy from 50 to 25 on an annual basis. The Citizens Fire and Rescue academy is designed to provide citizens with an overview of the services provided by the department and to increase fire and life safety awareness. Residents 18 and older participate in a nine week program to learn more about how the department is organized and operates.</p>			
<b>92 - Fire and Rescue Department Total:</b>		<b>\$2,405,000</b>	<b>0</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
<b>93 - Office of Emergency Management</b>		
 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$35,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$35,000 0</b>
<p>This reduction reduces the Office of Emergency Management's operating budget by 6.2 percent from the FY 2015 Adopted level of \$569,104. Of this total, \$14,300 will impact a Community Outreach Program that provides educational materials to Fairfax County residents about preparedness for significant events through the implementation of the Fairfax Alerts system. This reduction will significantly reduce the number of brochures, flyers, magnets and other related materials available. The region has received federal funding for the alerting system but it is the County's responsibility to educate residents on the importance of staying informed. An additional \$14,300 will impact the Training and Exercise Program by eliminating funding for an all hazards certification class tailored to Emergency Operations Center (EOC) staff. This could potentially result in a decreased number of certified and qualified employees that can work in the EOC in the event of a catastrophic event. Also a reduction of \$6,400 will be absorbed by decreasing contractual services as well as scaling back annual membership and partnership events.</p>		
 <b>Manage Position Vacancies to Achieve Savings</b>	<b>Advertised Reduction:</b>	\$10,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$10,000 0</b>
<p>This reduction will require the agency to manage their position vacancies. Savings can be achieved by delaying the hiring of current and future merit positions. The agency has identified several positions that will become vacant either in FY 2015 and FY 2016 as part of their Workforce and Succession planning. Savings can be achieved by delaying the hiring of current and future merit positions and eventually filling at a lower point on the pay scale.</p>		
 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$6,400 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$6,400 0</b>
<p>As part of the Mission Savings process, the Office of Emergency Management identified savings in multiple categories including the elimination of a subscription weather feed, as well as other miscellaneous operating expenses to achieve savings.</p>		
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$600 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$600 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>93 - Office of Emergency Management Total:</b>		<b>\$52,000 0</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact


Reduction Title / Impact Statement	Funding	Posn
<b>97 - Department of Code Compliance</b>		

 <b>Discontinue Enforcement of Grass Ordinance</b>	<b>Advertised Reduction:</b>	\$120,000	0
	<b>Board Adjustments:</b>	(\$120,000)	0
	<b>Final Reduction:</b>	<b>\$0</b>	<b>0</b>

Discontinuing the enforcement of the grass and lawn provisions of the Fairfax County Code has the potential to have a significant impact on communities since uncut grass is an early indicator of potentially larger health and safety issues. While this program enables the Department of Code Compliance to identify and address early property maintenance issues, the principal intent of the program is the maintenance of quality of life and neighborhood integrity.

As a result of eliminating the enforcement of the grass ordinance the agency will be unable to perform inspections or contract to have violating properties mowed. Currently, once it has been determined that the property meets the criteria for grass enforcement, seasonal Engineering Technicians will inspect the property of the grass complaint in a timely fashion. The majority of these issues are resolved with voluntary compliance once the owner has been notified and educated by the Engineering Technician. Approximately 15 percent of the complaints received via intake as grass complaints require a referral to appropriate investigative staff for other more serious health and safety/property maintenance issues. DCC receives approximately 1,800 grass complaints annually, equitably distributed among all nine magisterial districts indicating that this problem is not unique to one area of the county, but rather, a shared problem throughout Fairfax County. With the program elimination, when a complaint is received the agency would only be able to send advisory letters to offending property owners expressing neighborhood concerns and requesting that the grass be cut or maintained; however, there would be no enforcement.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding related to this reduction.*

 <b>Reduce Operating Expenses</b>	<b>Advertised Reduction:</b>	\$25,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$25,000</b>	<b>0</b>

As part of the Mission Savings process, the Department of Code Compliance identified reductions in operating categories such as uniforms and professional contract services to generate savings. This reduction will require close management of the agency's Operating Expenses in FY 2016.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$950	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$950</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

<b>97 - Department of Code Compliance Total:</b>	<b>\$25,950</b>	<b>0</b>
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<b>10001 - General Fund Total:</b>	<b>\$17,764,895</b>	<b>45</b>
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# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
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### 40040 - Fairfax-Falls Church Community Services Board

 <b>Reduce Expenditures in Office Supplies</b>	<b>Advertised Reduction:</b>	\$7,500	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$7,500</b>	<b>0</b>


This reduction is anticipated to provide \$7,500 in savings by limiting orders of calendars, appointment books, planners and similar supplies to employees who do not have easy access to computers or mobile devices, and are often working outside of the office. Because nearly all staff have easy access to Outlook via their computer and/or mobile device, and especially as CSB begins to implement the Credible scheduling functionality, it will become less useful to maintain paper calendars, especially for direct service providers.

 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$2,500	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$2,500</b>	<b>0</b>

This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.

 <b>Eliminate One Management and Budget Coordinator Position</b>	<b>Advertised Reduction:</b>	\$179,616	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$179,616</b>	<b>1</b>


This reduction eliminates 1/1.0 FTE Management and Budget Coordinator position within CSB Central Administration deployed to CSB Special Projects and Human Services cross-system planning. This position develops and manages a monthly dashboard of key activities within the CSB, facilitates multi-agency efforts to meet Human Services business requirements, and develops policy and an implementation structure for a Human Services Information Technology Strategic Plan. The work will have to be absorbed by remaining staff.

 <b>Eliminate One Substance Abuse Counselor IV Position at Merrifield Center</b>	<b>Advertised Reduction:</b>	\$147,119	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$147,119</b>	<b>1</b>

This reduction eliminates 1/1.0 FTE Substance Abuse Counselor IV position providing outpatient and day treatment services to approximately 25-30 youth and families in Youth & Family Outpatient and Day Treatment Services. Outpatient and Day Treatment Services provides assessment, education, therapy and case management services for youth ages 3 through 18 with serious emotional disturbance, substance use or co-occurring disorders. In FY 2014, the Outpatient and Day Treatment programs served 1,570 youth and families with 65 full-time and one part-time staff. As a result of efficiencies in this program due to the opening of Merrifield Center, this position's workload can be absorbed by existing staff.

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
 <b>Eliminate Diversion to Detoxification Outreach Program and Three Positions</b>	<b>Advertised Reduction:</b>	\$257,394	3
	<b>Board Adjustments:</b>	(\$257,394)	(3)
	<b>Final Reduction:</b>	<b>\$0</b>	<b>0</b>

This reduction eliminates 3/3.0 FTE positions, including one Substance Abuse Counselor III, one Substance Abuse Counselor II, and one Substance Abuse Counselor I, in the Diversion to Detoxification program. The program represents the outreach component of Fairfax Detoxification Center, a 32-bed residential facility that provides a supervised, structured, supportive and therapeutic environment for individuals to safely detoxify from alcohol and other drugs. The Diversion program offers resources and services to individuals intoxicated in public, transporting them to a safe place such as the Fairfax Detoxification Center or hospital, and offering the appropriate level of care. In FY 2014, 451 diversions were made to a total of 234 unduplicated individuals. This saved approximately 1,353 public safety personnel hours, or an estimated 3 hours per diversion, preserving law enforcement resources and enhancing community safety. The outreach effort is a critical function in terms of building relationships with individuals with substance use disorder, diverting them from arrest, and reducing the burden on public safety. While the underlying core service of detoxification would still be available to those who present to the Fairfax Detoxification Center, this reduction would not only adversely impact those who require detoxification services within the community, but also community service providers and public safety and human services personnel who may otherwise be required to respond to calls for service.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored all funding and positions related to this reduction.*

 <b>Reduce Infant and Toddler Connection Appropriated Reserve</b>	<b>Advertised Reduction:</b>	\$500,000	0
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$500,000</b>	<b>0</b>

This reduction reduces the appropriated reserve in the Infant and Toddler Connection (ITC) program by \$500,000, from \$1,000,000 to \$500,000, as this amount is not anticipated to be needed until at least FY 2018 based on current growth rate projections. In FY 2014, an appropriated reserve was established to support anticipated increased contractor expenses and additional services to provide mandated service coordination as well as clinical and therapeutic services to more eligible children. This reduction will decrease flexibility in the program's capacity to provide federally mandated services to infants and toddlers with, or at risk of, developmental delays should caseloads increase beyond expectations.

 <b>Close Sojourn House</b>	<b>Advertised Reduction:</b>	\$146,648	10
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$146,648</b>	<b>10</b>

This reduction closes the CSB-operated Sojourn House, an 8-bed community-based therapeutic group home for girls ages 12 through 17 with serious emotional disturbance or serious emotional disturbance with co-occurring substance use disorder. Closure involves eliminating 10/10.0 FTE positions, including one Mental Health Manager, one Mental Health Supervisor/Specialist, one MH/ID/ADS Senior Clinician, three Mental Health Therapists, and four Mental Health Counselors and associated limited term funding. Despite advertising services to multiple Virginia jurisdictions, utilization rates at Sojourn have been steadily decreasing from 79 percent in FY 2011 to 53 percent in FY 2014, when a total of 17 individuals were served. This reduction would eliminate capacity in CSB directly-operated programs, instead relying on community partners in the Northern Virginia region to utilize CSA and CSB Mental Health State Initiative funding to support residential placements. This reduction includes a decrease of \$842,140 in non-County revenue, and thus there is a savings of \$146,648 to the General Fund Transfer.

 <b>Eliminate Two Positions Providing Assessment Services</b>	<b>Advertised Reduction:</b>	\$234,685	2
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$234,685</b>	<b>2</b>

This reduction eliminates two positions, including one Mental Health Supervisor and one Substance Abuse Counselor II, providing face-to-face comprehensive screening and assessment services for individuals prior to their entry into the CSB system of care. The Assessment Unit determines individuals' need, eligibility for services, and level of care required, conducting 1,745 assessments in FY 2014. Eliminating these two positions will reduce capacity to assess individuals for substance use disorder and substance use disorder with co-occurring mental illness by approximately 280 assessments annually if the work cannot be absorbed by remaining staff. However, fewer assessments are anticipated to be required based on the CSB's recently adopted Priority Access guidelines. CSB also anticipates the remaining 12 positions in this unit can absorb the workload so there is minimal impact on direct service provision.



# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement		Funding	Posn
🔍 <b>Eliminate One CSB Service Director</b>	<b>Advertised Reduction:</b>	\$160,259	1
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$160,259</b>	<b>1</b>

This reduction eliminates 1/1.0 FTE CSB Service Director for Engagement, Assessment and Referral Services based on a CSB organizational realignment designed to improve service delivery and increase efficiencies. As part of the realignment, the Access and Assessment Units within this service area will be absorbed into Behavioral Health Outpatient and Case Management Services, while the Call Center and PATH/Hypothermia programs will be absorbed into Acute and Emergency Services. Elimination of this position is not expected to impact the numbers of clients served or wait times for service, although it may reduce the CSB's presence, outreach, and capacity building efforts in the community.

🔍 <b>Reduce Eight Positions and Limited Term Funding in Residential Treatment and Supportive Community Residential Services</b>	<b>Advertised Reduction:</b>	\$213,648	8
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$213,648</b>	<b>8</b>

This reduction eliminates 8/8.0 FTE positions and limited term funding in Residential Treatment and Supportive Community Residential Services providing residential services to individuals with severe mental illness, substance use disorder, or co-occurring disorders, and instead proposes to contract with community partners to provide those services. Many of the individuals served are homeless, have chronic and severe physical health conditions and have histories of self-injury and/or violence. In FY 2014, 980 individuals were served by 169 full-time staff. As a result of this reduction, there will not be a reduction in capacity to provide services, but service quality and effectiveness may decline, and if retention of contracted staff becomes an issue, additional service impacts could result.

🔍 <b>Eliminate Two Positions in Assisted Community Residential Services</b>	<b>Advertised Reduction:</b>	\$306,652	2
	<b>Board Adjustments:</b>	\$0	0
	<b>Final Reduction:</b>	<b>\$306,652</b>	<b>2</b>

The reduction eliminates 2/2.0 FTE Intellectual Disability Specialist positions in directly-operated group homes for individuals with intellectual disabilities and also recognizes savings in operating expenses from prior consolidation of directly-operated group homes. Assisted Community Residential Services operates nine group homes and five apartments for individuals with intellectual disabilities, utilizing 89/89.0 FTE positions to provide direct care services and management thereof for approximately 57 individuals. Eliminating these positions will reduce program capacity to support these individuals in recreational and individual-specific activities, as well as decrease flexibility for managers to coordinate and provide direct care when needed. The work will be absorbed by remaining staff.

🔍 <b>Restructure Staff Within Jail-Based Behavioral Health Services</b>	<b>Advertised Reduction:</b>	\$184,979	1
	<b>Board Adjustments:</b>	(\$105,110)	(1)
	<b>Final Reduction:</b>	<b>\$79,869</b>	<b>0</b>


This reduction reclassifies 1/1.0 FTE CSB Service Area Director position and 1/1.0 FTE MH/ID/ADS Senior Clinician to two Mental Health Therapist positions at the Fairfax County Adult Detention Center. Forensic Transition & Intensive Community Treatment Services provides behavioral health services, including assessment, crisis intervention, case management, and limited treatment to adults incarcerated at the Fairfax County Adult Detention Center. The CSB Service Area Director position is responsible for developing, supervising and administering behavioral health services for incarcerated individuals. This position, as well as the manager and other CSB staff at the jail serve as liaison to the Sheriff's Department, courts, attorneys, state hospitals and family members. The Service Area Director of Forensic and Intensive Community Services will assume oversight of behavioral health services at the Adult Detention Center and on-site management and supervision responsibilities will be absorbed by the manager and supervisors. Reclassifying these two positions to Mental Health Therapists will provide additional capacity for discharge planning services to individuals with mental illness, substance use disorders, intellectual disability or co-occurring diagnoses, while also reducing capacity to engage individuals early in their incarceration.

*It should be noted that, as a result of their deliberations on the FY 2016 budget, the Board of Supervisors restored partial funding and positions related to this reduction. Staff is directed to accommodate critical mental health services within the Adult Detention Center through planned efficiencies and operational restructuring.*

<b>Total:</b>	<b>\$1,978,496</b>	<b>25</b>
<b>40040 - Fairfax-Falls Church Community Services Board Total:</b>	<b>\$1,978,496</b>	<b>25</b>

# Adopted Budget Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Funding	Posn
<b>60020 - Document Services</b>		
 <b>Reduce Printing and Copying Supplies</b>	<b>Advertised Reduction:</b>	\$120,000 0
	<b>Board Adjustments:</b>	\$0 0
	<b>Final Reduction:</b>	<b>\$120,000 0</b>
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible. As a result, a reduction to the General Fund transfer in Fund 60020, which supports printing requirements in General Fund agencies, of \$120,000 was executed.</p>		
<b>Total:</b>		<b>\$120,000 0</b>
<b>60020 - Document Services Total:</b>		<b>\$120,000 0</b>
<b>Total Reductions:</b>		<b>\$19,863,391 70</b>



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# County of Fairfax, Virginia

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

February 17, 2015

Honorable Board of Supervisors  
County of Fairfax  
Fairfax, Virginia

Chairman and Board Members:

I am pleased to present the FY 2016 and FY 2017 Multi-Year Budget Plan to the Board of Supervisors and the community. As is always the case, the budget represents the priorities of the community. As we make budget decisions they must be in the context of preserving and enhancing the services and programs that make Fairfax County a great place to live, work and play.

Underlying this budget are the realities of our challenging fiscal situation. Although the County's economy continues to grow, we are clearly underperforming the national economy. Specifically, residential real estate assessments are growing at only half the rate of last year and commercial real estate assessments are down from last year. **In this economic environment we face a difficult truth and hard choices as we are not able to fund all of our priorities.** In addition, we have had to defer critical investments, and have had to identify reductions to provide more flexibility to meet current funding requirements. While a one-year delay may not be critical for some programs, I am concerned that as our revenues grow at this slow rate we will need to continue to defer important investments. In FY 2016, I believe that we have achieved the right balance of investment and affordability to meet these priorities. It is critical that we understand the tradeoffs we are making during the budget process each year so we make the correct decisions to continue to move the County forward.

**The budget is balanced with no recommended increase in the real estate tax rate.** I am recommending a 3.2 percent increase in the transfer to the Fairfax County Public Schools (FCPS) Operating Fund, which includes a 3 percent increase consistent with the Board's Budget Guidelines and the ongoing impact of full-day Mondays. Funding for both a partial market rate adjustment (MRA) and performance increases/longevities for County employees is included. The budget does include approximately \$27 million in reductions; however, I believe that County staff has done an exemplary job of identifying reductions that are responsible in this fiscal environment, especially given the reductions that have already been taken in prior years.

At the same time, there are many items and investments that are not funded in this budget, as I made decisions among our priorities given the slow rate in revenue growth. The FCPS advertised budget increase request is 3.99 percent or \$14 million more than identified in the budget guidelines and more than I have included in the budget. I have also not yet begun funding the \$13.1 million targeted for infrastructure requirements as recommended by the

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## County Executive Summary


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Infrastructure Financing Committee last year. The calculated MRA is 1.68 percent and I have only been able to fund half of it or 0.84 percent. Residential real estate equalization is increasing 3.39 percent meaning that the typical homeowner will pay an increase of \$185. I have also been unable to fund many of the required public safety staffing and necessary programs in human services that were identified for the Board last year, deferring them to FY 2017.

In addition to concerns about the slow and uneven growth in revenues, we have potential revenue BPOL (Business, Professional, and Occupational License) losses based on the Virginia Supreme Court ruling in early January concerning a business taxpayer in Arlington and the methodology to determine the tax basis. As a result of this ruling, over the next several years, we will likely utilize all of the litigation reserve that the Board prudently established in FY 2014 for this purpose. As staff continues to review the impact of this case, I anticipate that we will need to return to the Board with options to address potential future BPOL losses. Equally important, I believe the Board must consider actions to replace and increase reserves available to the County for events such as this. We must continue to make progress on the issues raised by the rating agencies concerning our reserves and pension funding that I discuss in more detail below.

**As a cautionary note, it is important to recognize that I am projecting a significant \$93 million shortfall in FY 2017. Much of this deficit is because we pushed off investments from FY 2016 into FY 2017 for items such as infrastructure funding for schools and public safety staffing. Obviously, we will close that budget gap during budget development next year. However, it once again makes clear that we are not yet past difficult budget decisions and that every decision made for FY 2016 must not make the budget situation in FY 2017 any worse.**

### **Building the Budget in FY 2016 and FY 2017**

Fairfax County has a very strong budget development process that includes input from our agency experts, the Board and the community. As agencies began to work on the budget earlier this year, I asked that employees at all levels of the organization provide their thoughts in addition to the efforts of department heads and budget staff to identify reduction options. This involvement took the form of groups within each agency brainstorming how their operations could be performed more efficiently and a Mission Savings program that reached out to each individual employee to share with me what we might do more efficiently. The benefits of their efforts in reductions totaled almost \$900,000. The specific reductions included in this budget that were recommended by employees are identified with the icon  in the reductions listing found later in this letter. I would like to thank all who participated. As is always the case, County employees stepped up to the challenge!

As part of the planning for the next several budgets, I have directed that agencies provide the Board with the opportunity to comprehensively review the County's Lines of Business (LOBs) as we develop the FY 2017 budget (January 2016). The process will culminate in the

## County Executive Summary

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Winter/Spring of 2016 with discussion by the Board and the community about the priorities of the County in the context of the LOBs inventory.

This discussion will focus on both providing an understanding of what the County's LOBs are and a reaffirmation of which programs should continue and which are no longer viable in the current fiscal environment. There will be a newly elected Board of Supervisors taking office in January 2016 and the LOBs are a comprehensive look at what the County does that is beneficial to both new and returning Board members. **The added focus on metrics incorporated into this LOBs exercise will provide the Board and the community with an evaluation tool as they review what the County does to determine the effectiveness, efficiency and outcomes of our programs.** I anticipate that the FY 2017 budget process will require additional budget reductions. If this is the case, I am recommending a reevaluation of all services rather than trying to continue to trim around the edges. A longer range funding plan must be discussed.

In support of this effort, I have designated a committee of 17 employees from across the organization to spearhead this effort. The committee is not intended to represent every department but instead to provide a wide breadth of experience and expertise in the County to facilitate the discussion and to provide the framework of the process to me and ultimately to the Board and the community.

The committee will develop the details of the process and also serve as a link to the wider County organization to ensure inclusion of all departments. In addition, the committee will review department submissions and provide input to the Department of Management and Budget, the Deputy County Executives and me concerning the initial inventory, the prioritization process and how the LOBs are presented to the Board and the community.

### **The County's Bond Rating**

As I indicated on numerous occasions I continue to be concerned about our credit agency bond ratings and am recommending that we focus considerable attention on them during this budget process. The rating agencies were pleased with the commitment of the Board as outlined in the January 13, 2015, memo from the Chairman to continue to focus on the issues of pension funding and accumulation of reserves. In addition, the progress that the County has made in recent years as it relates to our pension funding is viewed very positively as yet another example of the importance the Board places on sound financial management.

However, we just received our ratings and while we have maintained our triple-A, both Fitch and Moody's have strong ongoing concerns about our reserve levels. Moody's has maintained the negative outlook they placed on the County last January and despite a slight improvement in our reserve levels in FY 2014 still contend that the County reserves are not sufficient, especially when compared to other triple-A jurisdictions. Fitch has now also expressed concern about our reserve levels especially given the potential downward pressure on BPOL revenues in light of the Virginia Supreme Court decision and the fact that our reserves have decreased in

## County Executive Summary

three of the last four years due to our use of one-time resources to balance budgets prior to FY 2015.

As you know the triple-A is extremely valuable not only as an indication of the County's strong financial management policies but also as it saves the County money when we sell bonds and allows us ready access to the credit markets. **Therefore, it is very important for the Board to approve a strategy to improve our reserve position.** The rating agencies have for many years validated the approach the County has taken identifying a Managed Reserve at 2 percent of General Fund Disbursements and the Revenue Stabilization Reserve at 3 percent of General Fund Disbursements (for a total of 5 percent), as well as funding other replacement reserves, as strong financial management. **In order to most directly respond to the ongoing concern we need to modify our policies to increase the percentages that we target for our reserves.** I believe our policy for the two primary reserves should be significantly increased to be more in line with the other triple-A jurisdictions. Funding of this increase will need to begin immediately, and could include using the balance included in my recommendation. However, it will take several years to fully fund the new target level. I will release a separate memo today with recommendations on increasing our reserves and how these reserves might be funded.

As we begin discussing the budget, it is always necessary to lay out the current economic outlook as the context in which my recommendations and your decisions will be made.

### Economic Overview

#### Nationally

The U.S. economy grew at an estimated rate of 2.6 percent during the fourth quarter of 2014. While that was about half the pace of the third quarter's 5.0 percent growth rate, consumer spending, the main driver of the economy, grew at the fastest rate in almost nine years from October through December 2014. Falling gasoline prices and consistent job growth in recent months have lifted consumer confidence and spending power. Federal spending, on the other hand, decelerated during the fourth quarter. The U.S. economy is estimated to have grown 2.4 percent in 2014 and most economists anticipate that it will expand approximately 3.0 percent in calendar year 2015.

Nationwide, job growth was robust throughout 2014. On average, 246,000 jobs per month were added during 2014, compared to an average monthly gain of 194,000 in 2013. The unemployment rate in December was 5.6 percent, the lowest level since May 2008.

Gains in home prices nationwide slowed during 2014. According to the S&P/Case-Shiller home price index, home prices were up 4.3 percent for the 12 months ending November 2014, the slowest rate since October 2012. Home prices in the Washington Metropolitan area posted a 1.9 percent gain during the same period. The pace of home price appreciation is expected to remain constrained during 2015 due to low inventory levels and tight lending standards.

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## **In Fairfax**

**As I mentioned above, Fairfax is underperforming the national economy.** For years, Fairfax County benefited from its proximity to the federal government. During the recession, the region was an anomaly in that it shed fewer jobs than most other areas in the country as the federal government increased spending and hiring to prop up the economy. During the last couple of years, however, the local economy has been underperforming, as the ripple effects from sequestration cuts are more long-lasting than initially expected. The cornerstone sectors – the federal government and professional services – are losing jobs. From December 2012 through December 2014, federal employment decreased by 4,500 jobs in Northern Virginia. During the same period, the Professional and Business Services sector lost 7,300 jobs. In 2014, the number of jobs in Northern Virginia expanded at a preliminary rate of just 0.4 percent, which is significantly lower than the 2.4 percent average annual rate experienced from 2004 through 2007, prior to the recession. This equates to just 5,100 jobs created in 2014. To put this in further context, the average increase of 2011 and 2012 was 25,250 new jobs and in 2013 was more than 11,900 or more than twice as many jobs as created in 2014. Clearly lackluster job growth is a concern. Based on preliminary estimates from economic forecaster IHS, Gross County Product (GCP), adjusted for inflation, increased at a rate of 1.3 percent in 2014 after decreasing 1.9 percent in 2013. The County's unemployment rate is 3.6 percent as of November 2014, a decline from the 4.3 percent experienced in 2013.

## ***Local Housing Market***

The weak labor market in Northern Virginia and glut of inventory has been a weight on the local housing market. The average 2014 home selling price has still not reached its previous peak value of \$543,271 achieved in 2005. MRIS (Metropolitan Regional Information Systems, Inc.) also reported that 13,549 homes sold in the County in 2014, down 10.1 percent from 2013. Homes that sold during 2014 were on the market for an average of 45 days, 8 days longer than the 2013 level of 37 days.

## ***Local Nonresidential Market***

The stalled labor market also impacted the commercial real estate market. As government contractors cut back employment, they reduced their real estate footprints and delayed expansions. Total office leasing activity in the first half of 2014 was 5.2 million square feet, down from the near-record 7.2 million square feet absorbed in the second half of 2013. Two-thirds of the leasing activity took place along the Metro's Silver Line, which opened in July 2014. According to the Fairfax County Economic Development Authority, the direct office vacancy rate rose from 14.4 percent in 2013 to 15.2 percent as of mid-year 2014. This is the highest office vacancy rate since 1991 when the rate was 16.8 percent. Including sublet space, the overall office vacancy rate as of mid-year 2014 was 16.5 percent, down slightly from the 16.7 percent recorded as of year-end 2013. The overall office vacancy rate fell as a result of sublet space being removed from the market.

As of mid-year 2014, nine buildings with an additional 2.0 million square feet were under construction in the County. The majority of this new office space is speculative development. The interest in speculative development reflects confidence in the Fairfax County office market;

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however, as vacancy rates are still elevated in historical terms, there could be concern that this space will not be easily leased. Speculative development has been focused along Metro's Silver Line in Tysons and Reston, as well as in the southeastern portion of the County around the National Geospatial-Intelligence Agency.

In the context of the current economic outlook, I will now lay out the recommendations I have included in the FY 2016 budget and planned for FY 2017.

### **FY 2016 Budget Summary and FY 2017 Budget Plan**

In November I briefed the Board on the County's Fiscal Forecast for FY 2016 and FY 2017. At that time, I indicated significant projected shortfalls for FY 2016 and FY 2017. Today I am presenting a balanced budget for FY 2016 with an available balance of \$3.1 million to be used by the Board as they make their decisions on the budget. This balance is available while maintaining the current real estate tax rate of \$1.09 per \$100 of assessed value and **with no use of one-time balances**.

Also, I am recommending increases in both employee compensation and in the operating transfer to the Fairfax County Public Schools, clearly two of our largest requirements. In addition to these major areas and the capital investments I am recommending, I have included funding increases for a small number of priorities that the Board has identified, including school readiness for preschoolers, replacing grant funding for domestic violence services, and for economic development.

### **Multi-Year Budget Plan**

For FY 2017, I anticipate revenue will increase approximately \$95 million, or 2.48 percent. Spending projected for FY 2017 is an increase of just over \$187 million and includes new positions and support of our many public safety and human services programs. For Fairfax County Public Schools, the FY 2017 budget proposal includes a 3 percent increase in the County transfer for School operations, the required increase for School debt service to continue to support annual School bond sales of \$155 million, and an increase in school capital funding of \$13.1 million, originally anticipated to begin in FY 2016. In FY 2017, County compensation increases are also fully projected based on the new employee compensation program for general County employees and our existing public safety pay structure. A large number of the positions and program costs that were originally intended for FY 2016 are also included now in FY 2017 as a result of the reevaluation and reprioritization of our needs and available resources in FY 2016. The deferral of these investments is a concern as they are important priorities of the Board and meet the needs of the community. As I mentioned previously, we need to continue discussing these investments as we move forward to ensure we are able to fund them in the budget over the next several years. As a result, the current projected shortfall is approximately \$93 million.

Detailed information about the FY 2017 proposal is included in the Multi-Year Budget – FY 2016 and FY 2017 section of the Overview following this letter.

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The multi-year budget process has been a very helpful tool to us as we navigated the last several years and allowed the County to take advantage of opportunities and address challenges that do not limit themselves to a 12-month period. This multi-year budget approach produces a more informed discussion but does not replace the annual budget process as the Board will need to make annual budget appropriation and tax rate decisions. I will expand the multi-year discussion next year to a third year forecast to further enhance the discussion.

### **FY 2016 Budget: All Funds**

As always our focus is on the General Fund and its impact on our residents and businesses, but it is important to recognize that there are other funds through which important services are provided to the community. All Fund Revenues in the FY 2016 Advertised Budget Plan total \$7.537 billion. This County revenue total is an increase of \$218.25 million, or 2.98 percent over the FY 2015 Adopted Budget Plan. On the expenditure side, the FY 2016 Advertised Budget Plan totals \$7.125 billion. This total County funding is an increase of \$157.37 million, or 2.26 percent, over the FY 2015 Adopted Budget Plan.

Additional detail concerning non-General Fund revenues, expenditures, and positions is available in the *Financial and Statistical Summary Tables* of the Overview and in Volume 2 of the County Budget.

### **FY 2016 Budget: General Fund**

#### **FY 2016 General Fund Revenue**

FY 2016 General Fund revenues are projected to be \$3,807,380,285, an increase of \$98,816,793, or 2.66 percent, over the FY 2015 Adopted Budget Plan. Based on the latest revenue estimates, FY 2015 revenues have been decreased \$8,203,180 in a number of revenue categories based on revised revenue estimates as of fall 2014. As a result the FY 2016 budget reflects an increase of \$106,341,696, or 2.87 percent, over the FY 2015 Revised Budget Plan. The FY 2015 Third Quarter Review will contain a detailed explanation of these changes as well as the latest review of revenue at that point. The Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements of \$11 million identified by the Board of Supervisors at the FY 2014 Carryover Review has been reduced by the \$8.2 million to recognize this latest information resulting in a balance of \$2.8 million.

On the County's real estate front, residential home values are continuing to grow although only at half the rate of FY 2015, in part due to the weak labor market. The number of homes sold decreased in 2014 by more than 10 percent. In addition, while the average price of homes sold rose, the number of days on the market increased. These indicators point to a mixed year for residential equalization and, as a result, overall residential equalization reflects a 3.39 percent increase in FY 2016, compared to a 6.54 percent increase in FY 2015. Non-residential values remain a concern as they continue to stagnate. Values are decreasing 0.60 percent in FY 2016, compared to the 0.10 percent decline in FY 2015, which I characterized last year as essentially flat. A bright spot in the non-residential market continues to be new construction which posted

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a strong 2.74 percent increase. However, unless job growth increases significantly the overall non-residential market will remain a concern.

**Our focus on economic development continues to be extremely important.** Staff continues to work with the industry to identify ways to improve the process to make development in the County easier and more appealing. The full-year impact of the land development process fee increases that the Board of Supervisors approved on December 2, 2014 are reflected in FY 2016. A significant increase in staff accompanies these fee increases so the improvements in the process which have been coordinated with industry are successful. While positions and funding were added in FY 2015, the full-year impact in FY 2016 is a significant and important investment we must complete.

There are a number of revenue adjustments that are included for FY 2016 to fill the budget gap as well. They net approximately \$2.1 million and are listed in the County Executive Summary Reductions package at the end of this letter. The General Fund Revenue Overview in the FY 2016 Overview volume has much more detail on General Fund revenues.

<b>How was the FY 2016 General Fund Budget Built?</b>	
(in millions)	
<b>Available Revenue Increase in FY 2016 over the <u>FY 2015 Adopted Budget Plan</u></b>	
Revenue growth	\$96.76
Revenue adjustments included with reductions/savings	\$2.06
<b>Total Increase in Revenues</b>	<b>\$98.82</b>
Net Impact of Transfers In	\$1.68
<b>Total Available</b>	<b>\$100.50</b>
<b>How Additional Resources Will be Spent In FY 2016</b>	
Fairfax County Public Schools Operating and Debt Service	\$66.67
Employee Compensation	\$44.24
Human Services	\$10.28
Community Development	\$4.12
Public Safety	\$2.33
Cost of County Operations	(\$0.63)
Capital Construction and Debt Service	(\$5.09)
Reductions/Savings	(\$24.80)
Net Adjustments to Managed Reserve	\$0.32
<b>Total uses</b>	<b>\$ 97.44</b>
<b>Available balance</b>	<b>\$3.06</b>

\$26.9 million  
Total Net  
Reductions/  
Savings

## FY 2016 General Fund Disbursements

FY 2016 General Fund disbursements are \$3,813,478,453, an increase of \$97,114,478, or 2.61 percent, over the FY 2015 Adopted Budget Plan and an increase of \$33,312,828, or 0.88 percent, over the *FY 2015 Revised Budget Plan*. There is also a net decrease of 45 positions in FY 2016. The reductions that have been identified and which are detailed at the end of this letter result in 93 positions included for abolishment. I am also recommending funding for 48

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new positions in the FY 2016 Advertised Budget Plan which are detailed below. Many are to replace grant funding and meet mandated requirements.

Increases in the General Fund budget fall into the following main categories: Schools, employee compensation, human services, community development and public safety.

### **General Fund transfers to Fairfax County Public Schools - \$66.67 million**

The recommended General Fund transfer to the Public School Operating Fund reflects a 3.2 percent increase over the funding level in the FY 2015 Adopted Budget Plan. **The increase in the County General Fund transfer to Fairfax County Public Schools (FCPS) reflects two-thirds of all additional General Fund resources in FY 2016 and results in the percentage allocated to FCPS rising slightly to 52.8 percent.** The proposed County General Fund transfer for school operations and debt service in FY 2016 totals \$2.01 billion, an increase of \$66,671,253, or 3.43 percent, over the FY 2015 Adopted Budget Plan. Within this amount, the transfer for School operations is \$1.83 billion, an increase of \$56.65 million, and the transfer in support of School debt service is \$187.16 million, an increase of \$10.02 million. The County also provides additional support for the Schools in the amount of \$73.4 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. While the November forecast I presented reflected the first year of an increase in County support for School infrastructure requirements, I have not been able to fund the \$13.1 million anticipated at that time in my recommendation as a result of our slow revenue growth. Instead I have assumed that this commitment will be deferred until FY 2017. On February 5, 2015, the Fairfax County School Board requested an operating transfer of \$1.84 billion for FY 2016 that would give school employees raises, add more positions to address increased enrollment from the previous year and necessitates a \$70.6 million, or 3.99 percent, increase over the FY 2015 Adopted Budget Plan General Fund transfer to fully fund the Schools' budget request. This request would require an additional \$14 million which has not been included in my budget proposal.

### **General Fund Disbursements**

The most significant changes for non-School Disbursements include:

### **Employee Compensation**

**\$44.24 million**

#### **◆ Impact of a 0.84 percent Market Rate Adjustment (MRA) to be awarded in July 2015 - \$9.46 million**

Funding of \$9.46 million is included for the full-year impact of a 0.84 percent MRA increase effective July 2015 for all employees. The MRA provides a guide to the amount of pay structure adjustment needed to keep County pay rates competitive with the market. It is based on a calculation approved by the Board of Supervisors. In FY 2016 the calculated MRA is 1.68 percent. **It was my intent to fully fund this MRA but as one of the difficult decisions necessary to balance the budget I have only been able to fund one-half of this**

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**amount.** While not my preference, this decision is consistent with the new policy on compensation approved by the Board which indicated that if compensation could not be fully funded, the MRA should be adjusted first and full funding should be provided for the remainder of compensation items if possible.

The calculation of the MRA consists of the following components:

- Consumer Price Index (CPI) for the Washington-Baltimore area. The U.S. Department of Labor's Bureau of Labor Statistics prepares this index. The CPI closely monitors changes in the cost of living. The CPI represents 40 percent of the index.
- Employment Cost Index (ECI). The U.S. Department of Labor's Bureau of Labor Statistics prepares the ECI. The ECI measures the rate of change in employee compensation (wages and salaries). The index used by the County measures changes in employee compensation for "Civilian" workers. This includes private sector, state, and local government employees. Federal employees are not included in this index. The ECI represents 50 percent of the index.
- Federal Wage Adjustment for the Washington-Baltimore area. The Federal Office of Personnel Management prepares this wage adjustment. Fairfax County will use the most current approved wage adjustment in budget calculations. However, because of the timing of the approval of the Federal Wage Adjustment and Fairfax County's budget cycle, Fairfax County will use the wage adjustment from the previous January. The Federal Wage Adjustment represents 10 percent of the index.

In order to fund the full 1.68 percent MRA, an additional \$9.46 million will be necessary.

### ◆ **General County performance and longevity increases - \$14.31 million**

Funding of \$14.31 million is included for the General County employee pay increases included in the budget which reflects the new performance and longevity program for all eligible general County employees approved by the Board of Supervisors in Fall 2014. The funding reflects increases effective July 2015 for graduated performance increases, based on where employees are on the pay scale, and the 4 percent longevity increases provided to employees who reach 20 or 25 years of service. In FY 2016, all employees with 20 years of service as of June 30, 2015 will receive the 4 percent increase due to the implementation of the program. In future years only those employees reaching 20 or 25 years of service each year will be eligible. Employees receiving a longevity award do not also receive a performance award.

The performance increases range from 3 percent for employees within 15 percent of the *bottom* of the pay scale to 1.25 percent for employees within 25 percent of the *top* of the pay scale. The average increase in FY 2016 is 2.5 percent due to the large number of employees receiving the longevity award this year. It is anticipated that in future years the average increase will be closer to 2 percent for performance and longevity awards.

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### ◆ **Public Safety merit and longevity increases - \$8.13 million**

Funding of \$8.13 million is included for the public safety pay increases which reflect merit and longevity increases for all eligible public safety employees. The funding reflects the full-year impact of merit and longevity increases provided to uniformed employees in FY 2015 and the partial-year costs for merit and longevity increases provided to uniformed employees in FY 2016 since all increases are effective on the employee's anniversary date. Merit increases are awarded to public safety employees as they progress through the pay scale. Public safety employees who have reached a combination of length of service (15 and 20 years) and have otherwise reached the top step of their pay scale are eligible for longevity. Merit and longevity increases are each 5 percent for public safety employees. In any given year between 40 and 50 percent of public safety employees are eligible for one or the other.

### ◆ **Retirement funding - \$8.57 million**

The FY 2016 budget includes a net \$8.57 million increase for fiduciary requirements associated with the County's retirement systems and as a modest investment to strengthen our funding ratios. As a result of strong investment returns in recent years and the changes made both to the retirement systems and the employer funding levels, funding ratios for each of the retirement systems have gradually increased and currently range from 78 percent to 87 percent. In FY 2014 all three systems exceeded the 7.5 percent assumed rate of return. The Employees' system returned 14.9 percent, the Uniformed system was up 16.1 percent, and the Police Officers system returned 16.2 percent. The FY 2014 investment results, contribution levels, and liability experience affected the funding ratios as demonstrated in the table below. The June 30, 2013, funding ratios in the table below are the corridor funding ratios, which have been adjusted to reflect the unfunded liability already being amortized as a result of benefit changes and ad-hoc retiree COLAs that were adopted since the corridor method was established. Meanwhile, the June 30, 2014, funding ratios in the table below have been calculated to reflect required changes to pension reporting under Governmental Accounting Standards Board (GASB) Statements 67 and 68, and therefore use the market value of assets in the calculation instead of the actuarial value of assets.

	June 30, 2013	June 30, 2014
Employees'	74.2%	78.4%
Uniformed	82.4%	84.6%
Police Officers	84.2%	87.5%

The County is committed to further strengthening the financial position of the systems, and has established a goal to reach a 90 percent funded status for all plans by FY 2025. In order to meet this goal, the County has established the following multi-year strategy:

- In FY 2016, the employer contribution rates will be increased to adjust the amortization level of the unfunded liability from 93 percent to 95 percent.

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- Increases in the employer contribution rates will continue so that the County will amortize 100 percent of the unfunded liability by FY 2020 at the latest, fully funding the Annual Required Contribution for all systems. The County will continue to use a conservative 15-year amortization period.
- Until each system reaches 100 percent funded status, employer contributions to that system will not be reduced. Various factors, such as the historical trend of the County's investment returns exceeding the assumed rate of 7.5 percent, could allow employer contribution rates to be reduced from current levels. However, the County is committed to maintaining the rates and redirecting any potential savings into further improvement in the systems' funded positions.
- Any additional unfunded liability created as a result of approved benefit enhancements, such as ad-hoc COLAs, will be fully funded. It is the intent that no adjustments to benefit levels will reduce the funded status of any of the systems.

Increased funding required as a result of this multi-year approach will be included in the County's financial forecasts. Additionally, staff will pursue the necessary changes to the Fairfax County Code after adoption of the FY 2016 Adopted Budget Plan by the Board of Supervisors.

### ◆ **Health Insurance and Other Benefits - \$3.76 million**

A net increase of \$3.76 million is primarily due to the full-year impact of calendar year 2015 premium increases and costs associated with a projected 10 percent premium increase for all health insurance plans, effective January 2016, and for Social Security (FICA) requirements in FY 2016. Additionally, dental insurance and group life insurance premiums are projected to increase 5 percent in calendar year 2016. It should be noted that these premium increases are budgetary projections only, and final premium decisions will be made in the fall based on updated claims experience.

## ***Human Services***

***\$10.28 million***

### ◆ **Contract Rate Increases - \$3.49 million**

An increase of \$3.49 million is required to support a contract rate increase for the providers of Human Services in the County, especially important for our non-profits. Services provided contractually are a critical part of the Human Services system with both for-profit and non-profit vendors partnering with the County to ensure a broad array of services are available to the community. This funding is spread between the Department of Family Services, the Health Department, the Office to Prevent and End Homelessness, the Department of Neighborhood and Community Services and the Fairfax-Falls Church Community Services Board. Each year individual contracts are let for the various services, and program staff and the community providers negotiate funding requirements. To keep pace with inflation, pay and benefits, the County periodically funds contract rate increases

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so service delivery levels are not reduced to accommodate the increased cost of doing business. In FY 2016, \$1 million of the total for contract rate increases is necessary to increase the rates paid to providers for locally funded children in the Child Care Assistance and Referral program. This is necessary based on the rate increase implemented by the State in September 2014 for providers receiving state-funded child care subsidies. This increase created a situation where the state's reimbursement rates were higher than the County's reimbursement rates. As a result, child care providers were receiving a higher subsidy payment for those children receiving state-funded subsidies than they were for those children receiving locally-funded subsidies. Prior to this increase, the rates between the two systems were the same. The County has historically adjusted the local Maximum Reimbursable Rates to be consistent with the state. To not do so would create disparity between the two systems and increases the likelihood the child care programs only enroll children who receive payment from the state.

### ◆ **Public Assistance Caseloads - \$2.46 million**

An increase of \$2.46 million and 20/20.0 FTE new positions is needed to address increasing public assistance caseloads in the Self-Sufficiency Division. It should be noted that a portion of this funding supports the full year costs of position adjustments made in FY 2015. Public assistance caseloads have increased more than 79 percent since FY 2008. Additionally, implementation of the Patient Protection and Affordability Care Act (PPACA) has increased the amount of time each application takes to process. The state application form, which was originally two pages, has increased to 18 pages but may be as long as 27 pages depending on family size. The issue is compounded by an ever-increasing backlog of applications that have been received, but staff has not yet been able to process. In accordance with **federal and state mandates**, the County is required to determine eligibility and deliver benefits within a certain timeframe and is not currently meeting these timeframes. This leaves the County vulnerable to both internal and external audit findings. The expenditure increase is partially offset by \$1.89 million in revenue for a net impact to the County of \$0.57 million. Staff resources were redirected within Family Services and added in FY 2015 and it is anticipated if the volume and complexity of the work continues to grow, additional staff resources will be required in future years.

### ◆ **Fairfax-Falls Church Community Services Board Intellectual Disability Graduates - \$1.28 million**

An increase of \$1.28 million in operating expenses supports all of the 79 June 2015 special education graduates of the County Public Schools turning 22 years of age who are eligible for day support and employment services and who currently do not have a funding source for such services. The County support meets the Board's commitment to ensure that all eligible graduates seeking services have funding. In total 55 new graduates will receive County funding and the remaining 24 graduates will be funded through other sources such as Medicaid waivers.



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### ◆ **School Readiness - \$0.96 million**

An increase of \$0.96 million is associated with the next phase of expanding school readiness activities in support of community programs serving young children begun in FY 2015 at the Board's direction. The FY 2016 funding is specifically aimed at expanding the network of programs that promote school readiness through the alignment of curricula to the Virginia Foundations Blocks for Early Learning, as well as supporting children living in poverty to reach fall kindergarten benchmarks. Funding supports CCAR locally-funded child care subsidies, an expansion of the Virginia Star Quality Initiative Program and additional Local Cash Match for the expansion of the Early Head Start Program grant.

School readiness describes the capabilities of children, their families, schools and communities that will best promote student success in kindergarten and beyond. Early childhood education programs support the development of children's cognitive, social, emotional and physical development skills, which are strong predictors of success in school.

### ◆ **School Health Program - \$0.69 million**

An increase of \$0.69 million and 4/3.28 FTE positions supports two new Fairfax County elementary schools, Bailey's II and Ft. Belvoir. Each school is assigned a School Health Aide that provides care for sick and injured students and administers authorized medication. A Public Health Nurse is also assigned to each school to promote health and wellness in the school community; identify potential communicable diseases; assess students with health conditions; develop health care plans for students with special needs; provide support for medically fragile students who require continuous assistance; and consult with school administration on implementation of mandated health requirements. In addition, the funding increase provides the ongoing costs associated with the FCPS implementation of full-day Mondays in County elementary schools that began for school year 2014-2015 and which requires additional hours for County staff supporting the school health program.

### ◆ **Providence Community Center and Merrifield Human Services Center - \$0.69 million**

An increase of \$0.69 million is required for the full-year costs associated with the Providence Community Center and the Merrifield Human Services Center both of which opened in FY 2015.

### ◆ **Conversion of Grant funding for Domestic and Sexual Violence Services - \$0.23 million**

An increase of \$0.23 million and 3/2.5 FTE positions will be required for FY 2016 to replace grant funding for domestic violence services that will no longer be available to ensure that the programs may be maintained. These positions were originally funded through a U.S. Department of Justice, Office for Violence Against Women grant. While the County has received additional grant funding which partially supports the program, it is not sufficient to support these positions. Therefore, as indicated in the FY 2015 Adopted Budget Plan, funding and positions are being converted to the General Fund to continue these vital services. The Domestic Violence Action Center is a collaborative effort among several

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County agencies as well as two non-profit agencies. It provides information and support services for victims of domestic violence and stalking, as well as promotes the accountability of offenders through specialized prosecution and offender supervision.

### ◆ **SACC Rooms - \$0.15 million**

An increase of \$0.15 million is associated with the opening of a second School-Age Child Care (SACC) room at Terraset Elementary School as well as the new SACC room at the new Providence Community Center. Funding levels reflect the continuation of the modified SACC model implemented for new rooms since FY 2010. The expenditure increase is partially offset by an increase of \$116,180 in SACC revenue for a total net impact to the County of \$38,727.

In addition, SACC fees have been restructured with the goal of both generating revenue and better reflecting income levels and affordability for participating families. As a result, full paying families will see an increase of 8.0 percent, some families at lower income levels will see a decrease in fees and registration fees will be increased and charged annually, generating \$0.8 million in additional revenue in FY 2016.

## ***Community Development***

***\$4.12 million***

### ◆ **Economic Development “Booster Shot” - \$4.12 million**

An increase of \$4.12 million is required to provide full-year funding for the 28/28.0 FTE new positions added in FY 2015 following the December 2, 2014 Board approval of increases to Land Development Services and Fire Prevention Division (Fire Marshal) fees for plan review, permits, and inspection services. The fee increase will support these additional staff resources in a variety of agencies supporting the plan review, permits and inspection process.

### ◆ **Positions to support Transportation funding added in FY 2014**

An increase of 14/14.0 FTE positions with no net General Fund cost is associated with supporting transportation-related programs in FY 2016. The County has benefited since FY 2014 from approximately \$125 million annually in regional revenues dedicated to transportation as a result of the State Transportation funding plan approved during the 2013 Session by the General Assembly (HB 2313). On January 28, 2014, the Board approved a list of nearly 230 priority local roadway and transit projects that will require various amounts of staff management, oversight, and review over the foreseeable future. Of the total positions, 13/13.0 FTE new positions are included in Fund 40010, County and Regional Transportation Projects, specifically associated with supporting initial implementation of projects and services funded with the State Transportation funding plan (HB 2313). Another 1/1.0 FTE new position will support transit efforts and will be covered through chargebacks to Fund 40000, County Transit Systems, requiring no additional General Fund dollars.

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### ◆ **Position to support Stormwater activities**

There is 1/1.0 FTE position added at no net General Fund cost to support increased stormwater-related activity in the County, funded by the second phase of the Stormwater Services District rate increase as originally discussed with the Board in October 2013 which laid out the first five-year plan for the Stormwater Services District. All costs associated with the position will be funded out of Fund 40100, Stormwater Services. In FY 2016, the Stormwater Service District rate will increase by \$0.0025 from the FY 2015 Adopted level of \$0.0225 to \$0.0250 per \$100 of assessed real estate value. The FY 2016 levy of \$0.0250 will generate just over \$56 million, supporting staff and operational costs, and capital project implementation including infrastructure reinvestment, stream and water quality improvements, regulatory requirements, and dam safety requirements.

## ***Public Safety***

***\$2.33 million***

### ◆ **Fire and Rescue staffing - \$1.26 million**

An increase of \$1.26 million is required to cover partial-year costs associated with 31/31.0 FTE positions currently being funded by two Staffing for Adequate Fire and Emergency Response (SAFER) grants which will expire in FY 2016. These positions have allowed the department to implement the initiative of having a fourth person on eight of the County's 14 ladder truck companies. Four-person truck staffing will enhance FRD's ability to initially establish firefighting, rescue, and medical emergency services in a timely manner, and increase the ability to complete time-critical tasks on-scene as quickly as possible with the right amount of personnel, thus reducing property loss and firefighter injury risks or death. The funding for the first SAFER grant, supporting 19/19.0 FTE positions expires in November 2015, while the second, supporting 12/12.0 FTE positions, expires in April 2016.

### ◆ **Juvenile Detention Center - \$0.71 million**

Starting in January 2015, the Juvenile and Domestic Relations District Court (JDRDC) will utilize 11 beds of space that were not previously being utilized at the Juvenile Detention Center (JDC) for District of Columbia (DC) youth awaiting placement in a treatment facility or group home. Individuals that will be served include both males and females aged 12 to 18 that have been adjudicated as delinquent in DC courts and placed in the custody of the DC Department of Youth and Rehabilitation Services. These youth will be fully integrated into the JDC population. Youth in the program will be able to be held in the JDC for a maximum of 30 days and will only be accepted and released under secure custody. Fairfax County reserves the right to deny or terminate any placement based on conditions impacting health, safety and security. The District of Columbia will be billed a rate of \$380 per bed per day, generating approximately \$127,000 in monthly revenue. In FY 2016, this would generate an estimated \$1,524,000 in revenue for the full year. An additional \$240,000 in revenue is estimated based on educational-related costs that will be billed back to DC, resulting in a total of \$1,764,000 in additional revenue associated with this program in FY 2016. This increase will be partially offset by a \$114,000 reduction in State Share block grant revenue associated with reducing the total bed count in the JDC from 121 to 110,

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resulting in a net revenue increase of \$1,650,000. An amount of \$708,000 in recurring programmatic costs is required to fill 3/3.0 FTE previously vacant Probation Officer positions, provide funds for operating expenditures such as food and supplies, and pay FCPS for the provision of the education-related services noted above. The annual net revenue to the County associated with this program is estimated to be \$942,000.

◆ **Regional Gang Task Force - \$0.36 million**

An increase of \$0.36 million is associated with the conversion of 2/2.0 FTE Grant Positions into Merit Positions as the grant funding utilized to support these positions has expired. These positions perform critical work for the Northern Virginia Regional Gang Task Force, a multi-discipline and multi-jurisdictional partnership to impact gang activity in Northern Virginia which would not be available without this County support.

### ***Cost of County Operations***

***(\$0.63) million***

◆ **Facilities Management - \$0.80 million**

A net increase of \$0.80 million is required for annual rent-based adjustments for the County's lease contracts.

◆ **Office of Elections staffing - \$0.16 million**

An increase of \$0.16 million and an additional 2/2.0 FTE positions are included in the Office of Elections to continue to meet the multi-year needs of the agency. Of this total, 1/1.0 FTE Administrative Assistant IV position is required to provide voter registration and candidate services based on the number of voter registration and address changes processed increasing from approximately 100,000 in FY 2010 to 120,000 in FY 2014. In addition, services provided to candidates have become more complex based on changes to technology supporting campaign finance filings in addition to more complicated laws and regulations. An additional 1/1.0 FTE Administrative Assistant IV position is required to provide finance and budget support. This position will allow the agency to consolidate all finance and budget-related duties under a single merit position which will allow other merit staff to focus on election-related assignments.

◆ **Vehicle Services staffing in support of Fairfax County Public Schools (FCPS)**

An additional 2/2.0 FTE positions with no net General Fund cost is required to support increased workload associated with additional buses being added to the FCPS fleet as part of approved scheduling changes. On October 23, 2014, the Fairfax County Public School Board adopted scheduling changes based on findings associated with the SLEEP Study. The revised schedule condenses start times and will result in additional students being transported to school at similar times. As a result, FCPS will be required to purchase additional school buses which the Department of Vehicle Services (DVS) will be responsible for maintaining. It is important to note that the costs associated with these positions will be fully offset by additional revenue associated with increased billings to FCPS.

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### ◆ **Revenue Stabilization Fund – (\$0.68) million**

A decrease of \$0.68 million in the transfer is required to maintain the Revenue Stabilization Fund Reserve at the target level of 3 percent of General Fund disbursements based on a smaller increase in FY 2016 than FY 2015.

### ◆ **Information Technology Projects – (\$1.04) million**

A decrease of \$1.04 million is required to meet additional funding requirements for Information Technology projects. In FY 2016, funding of \$6.42 million, which includes a General Fund transfer of \$2.70 million, a transfer from Fund 40030, Cable Communications, of \$3.68 million, and interest income of \$0.04 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 residents and employees and that adequately balance new and continuing initiatives with the need for securing and strengthening the County's technology infrastructure. Funded projects will support initiatives in general County services, public safety, human services and enterprise technology security and infrastructure. Among the projects funded in FY 2016:

- \$226,000 is included for continued support for the County's planned ongoing maintenance of essential Geographic Information System (GIS) data.
- \$450,000 is included for continued implementation of the Tax Systems Modernization Project to redesign the County's tax and revenue systems and eliminate technology risks and functionality gaps of existing legacy mainframe Personal Property and Business Professional and Occupational Licensing (BPOL) systems.
- \$400,000 is included to support the Customer Relationship Management (CRM) project for development of a unified user approach for handling residents' service requests, case management, and issue tracking. CRM is a foundational technology that supports the County's strategic goal of improving the quality and efficiency of responses to resident requests/issues by integrating current stovepipe applications, implementing on-line 24x7 access strategies, integrating social media tools and techniques to enhance the overall customer experience, and managing service requests via a single user enterprise-wide interface tool.
- \$800,000 is included to replace and consolidate multiple Identity Management systems currently serving Fairfax County across the enterprise. In order to meet security, management, and compliance demands this project will replace and consolidate existing Identity Management systems with a single solution that provides a more robust, agile and flexible tool to integrate across all County IT systems. The new system will allow for centralized authentication by bringing all user accounts into a single common directory for the County's IT enterprise. This project will also integrate with Governance Risk and Controls (GRC) security reporting to enable stronger security and enhanced monitoring and control of access and user accounts.

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- \$528,000 is included to provide the necessary support required to meet the increasing demand for County web, e-government and e-transaction services as well as improved navigation, web content synchronization, mobile applications, social media integration, transparency, Web 3.0, support of the County's intranet (FairfaxNet) and continued compliance with Department of Justice Americans with Disabilities Act (ADA) requirements. The e-government programs also enhance resident participation with County government through the online public input processes.
- \$450,000 is included to implement a contemporary Enterprise Document Management platform that will enable County agencies to automate workflows, improve business process efficiencies and productivity, and reduce paper records and storage needs. It will also make data more accessible, easily retrievable, secure and compliant with records management regulations such as the Freedom of Information Act (FOIA). Implementing a more current document management solution will enable digital documents to be searched for on-line which will result in significant improvements in efficiency for County agencies using data as an integral part of daily operations. It will also allow for more effective use of advanced analytics for decision-making, resulting in service improvements for Fairfax County residents.
- \$300,000 is included to support the Fairfax-Falls Church Community Services Board's Tele-psychiatry Project extending the delivery of specialty and general psychiatry services to areas that do not currently have reasonable access within Fairfax County, and to underserved populations of youth and adult clients. Tele-psychiatry is a component of telemedicine services that uses interactive audio, video and other electronic media to provide diagnosis, consultation, and treatment to patients in need of mental health services.
- \$1,800,000 is included for strategic infrastructure and expert services supporting complex multi-phase enterprise-wide business transformation IT systems for County general services, enterprise technology, security and infrastructure, and corporate systems including the County's ERP and related business systems. This funding supports necessary integration of business application and infrastructure systems components to meet the County's IT architecture and interoperability goals in alignment with County enterprise technology plans to enhance opportunities for County and FCPS shared cost and operational efficiency goals.
- \$1,000,000 is included to begin the first phase of a multi-phase project to replace and consolidate several antiquated legacy land use systems that support zoning and development plan review, building permits, license issuance, code enforcement, inspections, and cashiering activities for multiple agencies in Fairfax County. The aging systems that will be replaced in phases over the next several years include the County's Land Development System (LDS), Plans and Waivers System (PAWS), Zoning Application System (ZAPS), the Fairfax Inspections Database Online system (FIDO), as

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well as various other smaller systems used to provide services to citizens and County inspectors.

- \$270,000 is included to begin a multi-phase effort to replace the existing legacy phone systems utilized by the Fairfax County Fire and Rescue Department (FRD) and Police Department (PD) with the County's current enterprise telecommunications platform. The existing phone system in FRD and PD stations was installed in 2001 and has reached end of life and is no longer supportable. The County enterprise-wide platform has a streamlined voice architecture, which supports telephony and data integration, improves internal communications, reduces recurring expenditures, and improves equipment serviceability.
- \$100,000 is included to support the growing need for internal County users to access County systems remotely. This project supports telework capabilities, disaster recovery, and increasing reliance of agency mobile workers on wireless solutions. Enterprise-wide standardized access control methodology enables secure identity authentication for authorized access to County networks, data, and systems. This project supports secure access from remote locations and provides improved security, reporting, and data analysis.

**I continue to be concerned about our level of support for information technology and anticipate the need to increase the General Funds required in future years.** As I mentioned last year, staff in the Department of Information Technology and throughout the organization are evaluating our multi-year requirements in the ever-changing world of technology. A multi-year technology plan will be an important component of future budget discussions.

### ***Capital Construction and Debt Service*** ***(\$5.09) million***

#### ◆ **Debt Service – (\$5.95) million**

In addition to requirements associated with School debt service, FY 2016 General Fund support of County debt service requirements is \$127.79 million, a decrease of \$5,948,861 from the FY 2015 level. The FY 2016 funding level supports debt service payments associated with existing debt service requirements and the anticipated results of the Spring 2015 bond sale and recognizes the benefit of the County refunding bond sale in Fall 2014. During FY 2016 it is anticipated that a general obligation bond sale of approximately \$272.57 million will be conducted to fund cash requirements for ongoing capital projects for School and County purposes. This bond sale estimate is consistent with the FY 2016-FY 2020 Advertised Capital Improvement Program (CIP), with Future Fiscal Years to 2025.

#### ◆ **Capital Construction - \$0.86 million**

The Capital Program is primarily financed by the General Fund, general obligation bonds, fees, and service district revenues. General Fund support for the Capital Program in

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FY 2016 totals \$22,041,768. This represents an increase of \$857,787 over the FY 2015 Adopted Capital paydown level. The FY 2015 paydown level reflected a significant increase from the FY 2014 level after a number of years of reduced contributions. The additional increase in FY 2016 is an important element of the County's commitment to investing in our infrastructure. The increase in paydown supports environmental initiatives, revitalization and the County's contribution to the School-Age Child Care (SACC) program.

The Paydown Program of \$22.04 million represents General Fund support only for the following projects and programs: Infrastructure Replacement and Upgrades of \$2.70 million; Athletic Field Maintenance of \$5.64 million; Americans with Disabilities Act (ADA) compliance funding of \$4.06 million; ongoing development such as Laurel Hill development, emergency road repairs and developer defaults of \$1.78 million; Park Authority Grounds, Building and Equipment Maintenance of \$1.68 million; continued revitalization maintenance and support of \$1.21 million; funding associated with the County's Environmental Improvement Program of \$0.54 million; and obligations and commitments to the SACC program, the Northern Virginia Community College, and the annual Salona property payment of \$4.43 million.

Details about the Capital program are available in the *Capital Projects Overview* of the Overview volume.

The Fairfax County FY 2016-FY 2020 Advertised Capital Improvement Program (CIP), with Future Fiscal Years to 2025 is being released concurrently with the FY 2016 Advertised Budget Plan. During the development of this year's CIP, the following primary objectives were accomplished:

- Developed a more detailed long-range Bond Referendum Plan and thoroughly reviewed each program area's prioritized future project requirements;
- Reviewed the County's debt capacity in light of the proposed Referendum Plan and conducted an analysis of debt service requirements, sales limitations and debt ratios to manage all of these factors within projected funding availability and the County's Ten Principles of Sound Financial Management;
- Developed a stable Paydown Program including funding to address critical Americans with Disabilities Act Compliance, Building/Park/Infrastructure Maintenance, Athletic Field Maintenance and other commitments;
- Evaluated the Capital Program while considering the recommendations of the Infrastructure Financing Committee (IFC); and
- Reviewed the five-year Stormwater Service District Spending Plan, developing an FY 2016 program consistent with the recommended increase of ¼ penny in the tax rate per year to address increased stormwater management regulations.


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### **Reductions**

***(\$24.80) million***

As the County developed the FY 2016 budget, it was necessary to identify reduction options for consideration. Including revenues there are a total of \$26.9 million in adjustments. On the expenditure side, there are a number of specific reductions and they are broken into three categories which make up the almost \$25 million in reductions included in this budget. The first and largest is approximately \$19.9 million in reductions submitted by departments that I will discuss in more detail below. The second are reductions suggested by employees which total almost \$900,000. As I mentioned above, the specific reductions that are included in this budget which were recommended by employees are identified with the icon  in the reductions listing that is found later in this letter. Finally \$4 million in savings is available as a result of taking advantage of several large expenses which are not required in FY 2016. Lease savings of \$1.0 million for the Community Services Board leases which are no longer required as a result of consolidation into the Merrifield Human Services Center have been programmed to help offset debt service increases for the Merrifield Human Services Center. Savings of \$1.0 million in fuel is possible based on the most recent fuel prices paid by the County and projected into the next fiscal year. The County will continue to monitor fuel usage and prices and make adjustments in future years as needed. Finally, based on the timing of the 2015 World Police and Fire Games, \$2.0 million funded in FY 2015 was not required in FY 2016.

Unfortunately we have gone through many reduction exercises in recent years. As a result I anticipated that identifying the level of reductions that would be required for FY 2016 would be difficult. I began reviewing the reductions submitted by departments early in the fall so that the Deputy County Executives and I could carefully evaluate the impacts of the reductions, ask questions of agencies, and request alternatives to submissions that were not viable; we ended up deciding not to take many of them at this time. Of those that remained and were taken there are some unpleasant impacts but they are limited and they are in programs which are non-mandated or for which there are other options for our residents. In other cases departments very carefully scrubbed their budgets and looked for opportunities to reduce costs based on recent spending trends and the current array of staff, in many cases recognizing the savings that have been generated as long-term employees retire throughout the organization and our salary base contracts slightly.

It is important to remember that balancing the budget was in the context of recognizing that we need to increase funding for Schools, we need to increase employee compensation, and we need to continue investing in our other priorities like economic development, early childhood development, addressing domestic violence and meeting the needs of the FCPS graduates with intellectual disabilities. As a result we have eliminated some programs that are worthy and provide a benefit to the community; however, they did not rise to the same level as the funding against which they were competing. The reductions presented by departments that I have included in this budget are indicated with the icon  in the list of reductions that follows.

The reduction summary includes net revenue changes of \$2.1 million which reflects revenue reductions as a result of the elimination of programs and increased revenue options presented

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by departments as we worked through balancing the budget. The reduction summary table totals \$26.9 million and the elimination of 93 positions. The \$26.9 million is composed of \$19.9 million in department reductions, \$2.1 million in net revenue increases, \$0.9 million in employee suggestions, and \$4 million in savings in other large categories.

## Conclusion

Every budget year is interesting and this year is no exception. Balancing the budget in a prudent and responsible way is critical in maintaining Fairfax County’s priority services and programs. The elements of a strong government which include the Board’s fiscal discipline, strong financial management and adherence to a sound, strategic approach, are important components of our continued success. I am certain that as the County moves forward we will be able to make necessary decisions concerning reserves, pressures on revenues and demands for services, and ensure that we remain an appealing place to live, work and play.

Before you begin poring over the detailed budget information that follows, please spend a moment with the Countywide dashboard for FY 2016 and FY 2017. As you recall, in preparation for publication in the FY 2014 Advertised Budget Plan, I requested that every General Fund and General Fund Supported agency identify key drivers of its budget to form the basis of a new agency dashboard. This dashboard is not replacing an agency’s performance measures, but rather provides an additional snapshot of relevant statistics that pertain directly to why our agencies are funded as they are. The purpose of these drivers is to keep us all aware of this key data and how they are changing over time.

The figures cited in the agency dashboards are a combination of key outputs, indicators or statistics. Similar to how performance measures were implemented in the mid 1990’s, I am primarily interested in starting the process of thinking in terms of the dashboard and what are an agency’s key drivers. Drivers will naturally change over time and these drivers will be built into the annual budget process and into needs discussions with the community. This visual representation of what is driving the County’s budget will improve the communications with the public and the Board as it relates to specific budget requests. When we talk about what is driving our needs overall we must remember:

<b>COUNTYWIDE DASHBOARD</b>			
Key Data	FY 2015	FY 2016	FY 2017
1. Residential Real Estate Equalization	6.54 percent	3.39 percent	3.25 percent
2. Commercial Real Estate Equalization	(0.10) percent	(0.60) percent	(0.50) percent
3. Office Vacancy Rates- Direct/with Sublets	14.4%/16.7%	15.2%/16.5%	15.2%/16.5%
4. Projections for School Enrollment Growth/ cost of growth and demographic changes	2,160/ \$19.5 million	1,319/ \$18.6 million	2,300/ \$21.3 million
5. Increases in Employee Pay	\$31.87 million	\$31.90 million	\$39.94 million

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The \$3.81 billion General Fund budget is certainly impacted by many, many things; however, I want to stress the mix of revenue and expenditure drivers above which represent a significant portion of our budget. In terms of our resources, real estate taxes equal 64 percent of General Fund receipts in FY 2016. The change in values of existing properties, or equalization, is clearly a very important driver in the development of annual budgets. Fortunately, on the residential side, the message is positive. However, we cannot move forward with no growth in commercial real estate values and we need to continue to work to ensure that the community is an attractive place for economic development, business retention and investment.

On the expenditure side, the countywide drivers include two categories that represent a significant portion of our budgets: the transfer to Schools and compensation increases. Based on the FCPS projections, student enrollment growth is occurring and must be accommodated within the budget. The demographics of students and the changes within specific special education services also drive the estimated costs.

In closing, I respectfully submit the FY 2016 Advertised Budget Plan, which includes the plan for FY 2017, for your consideration, and I look forward to working with you, our employees, the FCPS and the community as you ask questions and propose alternatives. Our employees are clearly our biggest asset and I want to once again thank them for their hard work in helping to craft this budget recommendation.

Respectfully submitted,



Edward L. Long Jr.  
County Executive

# County Executive Summary

## FY 2016 Advertised Summary General Fund Statement (in millions)

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan <sup>1</sup>	FY 2016 Advertised Budget Plan	Inc/(Dec) Over Adopted	% Inc/(Dec) Over Adopted
Beginning Balance	\$182.81	\$81.68	\$156.39	\$83.30	\$1.62	1.98%
Revenue <sup>2</sup>	\$3,586.11	\$3,708.56	\$3,701.04	\$3,807.38	\$98.82	2.66%
Transfers In	\$23.87	\$8.15	\$12.15	\$9.83	\$1.68	20.61%
<b>Total Available</b>	<b>\$3,792.79</b>	<b>\$3,798.39</b>	<b>\$3,869.58</b>	<b>\$3,900.51</b>	<b>\$102.12</b>	<b>2.69%</b>
Direct Expenditures <sup>2</sup>	\$1,292.41	\$1,365.39	\$1,402.82	\$1,404.74	\$39.35	2.88%
Transfers Out						
School Operating <sup>3</sup>	\$1,716.99	\$1,768.50	\$1,768.50	\$1,825.15	\$56.65	3.20%
School Debt Service	172.37	177.14	177.14	187.16	10.02	5.66%
<b>Subtotal Schools</b>	<b>\$1,889.36</b>	<b>\$1,945.64</b>	<b>\$1,945.64</b>	<b>\$2,012.31</b>	<b>\$66.67</b>	<b>3.43%</b>
Contributory Fund	\$14.37	\$14.72	\$15.02	\$12.84	(\$1.88)	(12.77%)
Information Technology	9.76	3.74	11.25	2.70	(1.04)	(27.81%)
County Debt Service	118.80	133.74	133.74	127.79	(5.95)	(4.45%)
County Transit	34.55	34.55	34.55	34.55	0.00	0.00%
Community Services Board	110.08	113.32	113.32	114.89	1.57	1.39%
County Insurance	58.69	23.24	23.24	23.28	0.04	0.17%
Capital Program	27.64	21.18	37.60	22.04	0.86	4.06%
Other Post-Employment Benefits	28.00	28.00	28.00	26.00	(2.00)	(7.14%)
Other Transfers	52.74	32.84	34.99	32.33	(0.51)	(1.55%)
<b>Subtotal County</b>	<b>\$454.63</b>	<b>\$405.34</b>	<b>\$431.70</b>	<b>\$396.42</b>	<b>(\$8.92)</b>	<b>(2.20%)</b>
<b>Total Transfers Out</b>	<b>\$2,343.99</b>	<b>\$2,350.98</b>	<b>\$2,377.34</b>	<b>\$2,408.74</b>	<b>\$57.76</b>	<b>2.46%</b>
<b>Total Disbursements</b>	<b>\$3,636.39</b>	<b>\$3,716.36</b>	<b>\$3,780.17</b>	<b>\$3,813.48</b>	<b>\$97.12</b>	<b>2.61%</b>
<b>Total Ending Balance</b>	<b>\$156.39</b>	<b>\$82.03</b>	<b>\$89.41</b>	<b>\$87.03</b>	<b>\$5.00</b>	<b>6.10%</b>
Less:						
Managed Reserve	\$73.98	\$74.33	\$75.60	\$76.27	\$1.94	2.61%
Reserve for State/Federal Reductions and Federal Sequestration Cuts <sup>4</sup>	7.70	7.70	7.70	7.70	0.00	0.00%
Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements <sup>5</sup>			2.83		0.00	--
FY 2014 Audit Adjustments <sup>2</sup>			3.28		0.00	--
<b>Total Available</b>	<b>\$74.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.06</b>	<b>\$3.06</b>	<b>--</b>

<sup>1</sup> FY 2015 Revised Budget Plan revenues reflect a net decrease of \$8,203,180 based on revised revenue estimates as of fall 2014. The FY 2015 Third Quarter Review will contain a detailed explanation of these changes. This amount has been taken from the Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements.

<sup>2</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2014 revenues are increased \$3,870,801 and FY 2014 expenditures are increased \$589,090 to reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2015 Revised Budget Plan Beginning Balance reflects a net increase of \$3,281,711. Details of the FY 2014 audit adjustments will be included in the FY 2015 Third Quarter package. This one-time funding is expected to be utilized as part of the FY 2015 Third Quarter Review and, as a result, is not carried forward into FY 2016.

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

## County Executive Summary

<sup>3</sup> The proposed County General Fund transfer for school operations in FY 2016 totals \$1,825,153,345, an increase of \$56,654,952, or 3.2 percent, over the FY 2015 Adopted Budget Plan. It should be noted that the Fairfax County Public Schools Superintendent's Proposed budget reflects a General Fund transfer increase of \$74.7 million, or 4.2 percent, over the FY 2015 Adopted Budget Plan. During the Superintendent's presentation of the FY 2016 budget, it was noted that an additional \$4.1 million in state aid was available as a result of the Governor's proposed budget. As a result, the transfer request was reduced by the \$4.1 million to \$70.6 million, or 3.99 percent, over the FY 2015 Adopted Budget Plan. In their action on the Superintendent's Proposed budget on February 5, 2015, the School Board maintained the Superintendent's revised request for a \$70.6 million increase in the transfer.

<sup>4</sup> As part the *FY 2012 Carryover Review*, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed *FY 2013 Carryover Review*, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding is in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of their deliberations on the *FY 2013 Carryover Review*, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

<sup>5</sup> As part of the *FY 2014 Carryover Review*, an amount of \$11,033,014 was set aside in reserve to address potential FY 2015 revenue reductions or to address other one-time requirements. As a result of revised revenue estimates as of fall 2014, this reserve has been reduced by \$8,203,180 to \$2,829,834. This one-time funding is expected to be utilized as part of the *FY 2015 Third Quarter Review* and, as a result, is not carried forward into FY 2016.

# County Executive Summary

## FY 2016 and FY 2017 MULTI-YEAR BUDGET PLAN: TAX AND FEE FACTS

Type	Unit	FY 2014 Actual Rate	FY 2015 Actual Rate	FY 2016 Recommended Rate	FY 2017 Planned Rate
<b>GENERAL FUND TAX RATES</b>					
Real Estate	\$100/Assessed Value	\$1.085	\$1.09	\$1.09	\$1.09
Personal Property	\$100/Assessed Value	\$4.57	\$4.57	\$4.57	\$4.57
<b>NON-GENERAL FUND TAX RATES</b>					
<b>REFUSE RATES</b>					
Refuse Collection (per unit)	Household	\$345	\$345	\$345	\$345
Refuse Disposal (per ton)	Ton	\$60	\$62	\$62	\$62
Leaf Collection	\$100/Assessed Value	\$0.015	\$0.015	\$0.015	\$0.015
<b>SEWER CHARGES</b>					
Sewer Base Charge	Quarterly	\$12.79	\$15.86	\$20.15	\$24.68
Sewer Availability Charge	Residential	\$7,750	\$7,750	\$7,750	\$7,750
Sewer Service Charge	Per 1,000 Gallons	\$6.55	\$6.62	\$6.65	\$6.68
<b>COMMUNITY CENTERS</b>					
McLean Community Center	\$100/Assessed Value	\$0.022	\$0.023	\$0.023	\$0.023
Reston Community Center	\$100/Assessed Value	\$0.047	\$0.047	\$0.047	\$0.047
<b>OTHER</b>					
Stormwater Services District Levy	\$100/Assessed Value	\$0.020	\$0.0225	\$0.0250	\$0.0275
Route 28 Corridor	\$100/Assessed Value	\$0.18	\$0.18	\$0.18	\$0.18
Dulles Rail Phase I	\$100/Assessed Value	\$0.21	\$0.21	\$0.21	\$0.21
Dulles Rail Phase II	\$100/Assessed Value	\$0.20	\$0.20	\$0.20	\$0.20
Integrated Pest Management Program	\$100/Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001
Commercial Real Estate Tax for Transportation	\$100/Assessed Value	\$0.125	\$0.125	\$0.125	\$0.125
Tysons Service District	\$100 / Assessed Value	\$0.04	\$0.04	\$0.05	\$0.06


*See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.*

# County Executive Summary

## FY 2016 Reductions General Fund Impact

The following table summarizes all of the proposed reductions included in the [FY 2016 Advertised Budget Plan](#), including programmatic reductions proposed by the County Executive as well as suggestions put forward by employees either individually or as part of agency teams. Reductions total \$22,855,499, including \$21,964,955 in programmatic reductions and \$890,544 in employee suggestions. In addition, 93 positions are proposed to be eliminated as part of the programmatic reductions.






Each reduction is marked with an icon indicating the type of reduction:

 Programmatic reductions submitted by Agencies

 Reductions suggested by Employees

These reductions will be considered by the Board of Supervisors during their deliberations on the FY 2016 budget.








It should be noted that in addition to the reductions listed below, additional recurring savings of \$4.0 million are included in the FY 2016 budget. These savings include \$1.0 million related to Community Services Board leases, \$1.0 million based on projected fuel savings, and \$2.0 million based on the timing of the 2015 Word Police and Fire Games. In total, including revenues, the [FY 2016 Advertised Budget Plan](#) includes \$26.9 million in reductions and savings.

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>10001 - General Fund</b>		
<b>02 - Office of the County Executive</b>		
 <b>Administration Division - Manage Position Vacancies to Achieve Savings</b>	\$91,920	0
This reduction within the County Executive Administration Division will require the agency to manage its position vacancies. Savings can be achieved by delaying the hiring of current and future merit, non-merit and temporary openings. As a result of this reduction the staff will be required to increase their workload to meet agency requirements. Responses to other County agencies and Fairfax County citizens inquiries could be delayed.		
 <b>Office of Community Revitalization - Operating Expenses Reduction</b>	\$41,111	0
This reduction, reflecting nearly 35 percent of the Office of Community Revitalization's operating budget, will decrease consultant services contracts such as market studies, review of pro-formas submitted by developers, and engineering and property appraisals. These funds have been used to better inform and prepare the County in its transactional negotiations and in the evaluation of unique aspects of zoning applications.		
 <b>Office of Partnerships - Eliminate Position to be Vacated in FY 2016</b>	\$25,000	1
This reduction will eliminate a Management Analyst III position that will become vacant during FY 2016, resulting in an estimated partial-year savings of \$25,000. The seven remaining full time staff in the Office of Public Private Partnerships (OP3) will be required to absorb the workload associated with this reduction.		
 <b>Reduce Operating Expenses</b>	\$13,492	0
As part of the Mission Savings process, the Office of the County Executive identified savings in multiple categories including production of Board packages, unnecessary monthly contracts, and miscellaneous operating categories such as supplies, awards and training to generate savings.		
 <b>Office of Partnerships - Non-Merit Funding Reduction</b>	\$11,853	0
This reduction of \$11,853 will eliminate the funding for the limited term Information Technology Educator II position that supports the Grants Research and Training Center (GRTC) within the Office of Public Private Partnerships (OP3). This reduction precludes the hiring of graduate student interns and senior fellows to assist with GRTC training and requests for grants research and assistance. The reduction will impact the number of training events offered annually, the number of customers served, and the number of County agencies and nonprofit partners receiving assistance. The remaining seven full time OP3 staff will rotate to provide GRTC coverage 1 day per week.		

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary

## FY 2016 Reductions General Fund Impact








Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Internal Audit - Manage Position Vacancies to Achieve Savings</b>	\$40,116	0
<p>This reduction within the Office of Internal Audit will require the agency to manage their position vacancies. Savings can be achieved by delaying the hiring of current and future merit openings and/or hiring at a lower level on the pay scale.</p>		
<b>02 - Office of the County Executive Total</b>		<b>\$223,492 1</b>
<b>04 - Department of Cable and Consumer Services</b>		
 <b>Eliminate a Vacant Administrative Assistant II Position in Mail Services</b>	\$45,000	1
<p>A decrease of \$45,000, or 3.5 percent of the FY 2015 Adopted Personnel Services budget of \$1,280,308, results from eliminating 1/1.0 FTE Administrative Assistant II position in Mail Services. The elimination will require the reallocation of duties to the other positions in Mail Services. This reduction will eliminate the position currently serving as the South County mail route driver, which currently services 45 stops in the County. Mail Services will need to reassign a mail processing position to perform the duties of the South County mail route driver. This reassignment will limit Mail Services' ability to provide mail and distribution services in a timely manner to the Government Center complex. This reduction, and subsequent reassignment of responsibilities, will also impact staff's ability to process daily outgoing mail.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$300	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>04 - Department of Cable and Consumer Services Total</b>		<b>\$45,300 1</b>
<b>06 - Department of Finance</b>		
 <b>Realize Savings Based on Prior Year Spending</b>	\$165,673	0
<p>This reduction will lower the department's Personnel Services budget by \$165,673, a 4.2 percent reduction from the <u>FY 2015 Adopted Budget Plan</u> funding level of \$3,924,690. The reduction is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.</p>		
 <b>Reduce Operating Expenses</b>	\$10,680	0
<p>This reduction will lower the department's Operating Expenses by \$10,680, or less than 1.0 percent, from the <u>FY 2015 Adopted Budget Plan</u> funding level of \$5,205,634. This reduction will not have a negative impact on service delivery as efficiencies such as reducing the number of printed materials have been implemented, which have increased flexibility within the agency's operating budget.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$4,950	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Eliminate Vacant Phone Lines</b>	\$1,000	0
<p>The agency found cost savings by removing vacant phones throughout the department.</p>		

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.



# County Executive Summary








## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction		
	Funding	Posn	
 <b>Reduce Printed Subscriptions</b> The agency generated cost savings by converting printed periodicals to online subscriptions.	\$605	0	
 <b>Reduce Limited Term Funding</b> This reduction will lower the Payment of Countywide Obligations Division's Personnel Services budget by \$53,647, a 5.8 percent reduction from the <u>FY 2015 Adopted Budget Plan</u> funding level of \$921,684. This division provides centralized internal controls over County financial systems and accounts payable operations. The reduction will result in an increased workload for the remaining staff.	\$53,647	0	
<b>06 - Department of Finance Total</b>		<b>\$236,555</b>	<b>0</b>
<b>08 - Facilities Management Department</b>			
 <b>Reduce Utility Costs Due to Energy Conservation Measures</b> This reduction will result in a \$1,160,000 decrease in the utility budget, an 8 percent decrease from the <u>FY 2015 Adopted Budget Plan</u> level of \$14,583,385. The Facilities Management Department (FMD) is responsible for payment of County building utilities, including: electricity, natural gas, water, and propane. In FY 2014 and FY 2015, FMD conducted a walk-through audit which identified no-cost or low-cost energy conservation measures at 20 County facilities. Some of these measures included adjusting heating and cooling schedules, lowering natural gas and electric water heater temperatures, and replacing high energy lighting with LED lights. FMD successfully implemented these energy conservation measures using in-house personnel. The initial goal was to identify and remove 500,000 Watts (500 kW) of power usage over the course of 18 months. FMD achieved and exceeded the initial goal of the walk-thru audits, and has realized additional energy savings that were not originally anticipated. While the agency has exceeded its energy-reduction goals, this reduction will decrease FMD's flexibility to address potential spikes/increases in utility costs due to extreme weather conditions. Funding designated for Operations and Maintenance activity may need to be diverted to utilities and maintenance of building subsystems may be extended beyond manufacture recommended schedules or delayed until funding has been identified.	\$1,160,000	0	
 <b>Charge County Agencies for Contracted Moving Services</b> This reduction will result in user agencies having to pay for moving costs within their own budgets. FMD has historically absorbed moving costs for small office relocations. FMD will continue to provide the same level of moving support while transferring the financial impact to other County agencies and funds.	\$25,000	0	
 <b>Reduce Utility Costs Due to Elimination of Personal Appliances</b> This reduction in utility costs is based on the removal of 200 small appliances from County facilities. The current County Energy Policy prohibits the use of personal electronic heaters, refrigerators, coffee pots, toasters, large fans, and other appliances. A more rigorous enforcement of this policy will produce energy savings across County facilities in the amount of \$13,200.	\$13,200	0	
 <b>Reduce Number of Uniforms Issued</b> To enable citizens and County members to identify department maintenance staff, four pairs of uniform (pants & shirt) are issued annually to FMD staff. This reduction will decrease the allocation to three pairs of uniforms.	\$4,000	0	
 <b>Reduce Printing and Copying Supplies</b> This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.	\$800	0	
<b>08 - Facilities Management Department Total</b>		<b>\$1,203,000</b>	<b>0</b>

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# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>11 - Department of Human Resources</b>		
 <b>Eliminate a Vacant Communications Specialist II Position and Manage Position Vacancies</b>	\$110,000	1
<p>This reduction will eliminate 1/1.0 FTE vacant Communications Specialist II position, one of two Communications Specialist positions in the Department of Human Resources, and will require the department to manage position vacancies to generate savings. This reduction will diminish the department's capacity to provide detailed, personalized counseling to employees and retirees on benefit plan selection.</p>		
 <b>Eliminate a Business Analyst III Position</b>	\$100,000	1
<p>This reduction will eliminate 1/1.0 FTE Business Analyst III position in the Benefits Division. Though this is the only Business Analyst position in the benefits division, this position can be eliminated without disruption to programs or services as a result of efficiencies gained through the implementation of the County's enterprise resource planning system (FOCUS), business process improvements, and benefit plan consolidation.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$2,100	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>11 - Department of Human Resources Total</b>		<b>\$212,100 2</b>
<b>12 - Department of Purchasing and Supply Management</b>		
 <b>Eliminate a Vacant Material Management Driver Position and Reduce Vehicle Fleet</b>	\$90,000	1
<p>The reduction eliminates a vacant Material Management Driver position. This is one of eight Material Management Driver positions in the Material Management Division. In addition, the division is reducing the vehicle fleet from eight warehouse trucks to seven. This reduction will have a minimal impact on agency operations as there have been efficiencies realized through newly implemented modernized warehouse transportation operation standards and practices.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$1,100	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Streamline Procurement Process</b>	\$1,000	0
<p>The agency will use technology to streamline the procurement process by requiring vendors to submit electronic copies of Request for Proposals (RFP) and Invitation for Bids (IFB). This will generate savings through reduced processing, handling, and printing cost.</p>		
<b>12 - Department of Purchasing and Supply Management Total</b>		<b>\$92,100 1</b>
<b>13 - Office of Public Affairs</b>		
 <b>Eliminate a Vacant Administrative Assistant II Position</b>	\$20,000	1
<p>The reduction will eliminate 1/1.0 FTE vacant Administrative Assistant II position. This is one of three Administrative Assistant positions that provide support to the Government Center Lobby Desk, the 703Fairfax telephone line and email address. This reduction will constrain the ability of the Office of Public Affairs to respond to customer inquiries in a timely manner.</p>		

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Generate Continued Efficiencies in Operating Expenses</b>	\$10,000	0
<p>This reduction will decrease operating expenses by \$10,000, a 7.8 percent reduction from the <a href="#">FY 2015 Adopted Budget Plan</a> funding level of \$128,281. This reduces funding available for internal needs such as office supplies, but can be taken with minimal impact to the provision of services.</p>		
 <b>Reduce Printing of Team Fairfax Insider</b>	\$6,380	0
<p>A decrease of \$6,380 in operating expenses, or 5.0 percent of the <a href="#">FY 2015 Adopted Budget Plan</a> funding level of \$128,281, would result from reducing the number of Team Fairfax Insider (TFI) newsletters that are printed by 50 percent. TFI is the County's biweekly employee newsletter. This reduction would impact some County employees as they would no longer receive a printed copy of the newsletter. This impact is already mitigated as TFI is posted online.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$400	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>13 - Office of Public Affairs Total</b>		<b>\$36,780</b>
<b>1</b>		
<b>15 - Office of Elections</b>		
 <b>Delay Scanning/Archiving of Voter Registration Records</b>	\$40,000	0
<p>A decrease of \$40,000, or 4.2 percent of the FY 2015 Operating budget of \$953,537, will result from the agency postponing the scanning and archiving of paper voter registration records. The office inputs all new voter registration records into the statewide database, Virginia Election Registration Information System (VERIS), but has yet to scan over 1 million archived voter registration records into the system. Delaying this project will result in the continued loss of valuable office space utilized to house the records and staff time to file and retrieve records.</p>		
 <b>Reduce Absentee Voting Satellite Hours</b>	\$39,000	0
<p>A decrease of \$39,000, or 1.3 percent of the FY 2015 Personnel budget of \$3,012,564, will result from the agency reducing the number of Saturdays satellite voting locations are open from six to three. Currently, the seven satellites are open from 9 A.M. to 5 P.M. on the six Saturdays leading up to an election. This reduction will eliminate the first three Saturday sessions. It is important to note that all satellite locations will continue to operate Monday-Friday from 3:30 P.M. to 7 P.M. for three weeks prior to the election. In addition, the absentee voting operation located at the Government Center will continue to operate on the three Saturdays that are being eliminated at the satellite locations and will continue to operate Monday-Friday from 8 A.M. to 7 P.M. for three weeks prior to the election.</p>		
 <b>Reduce Election Officer Training</b>	\$26,000	0
<p>A decrease of \$26,000, or 2.7 percent of the FY 2015 Operating budget of \$953,537, will result from the agency reducing the number of training sessions held from approximately 140 in FY 2015 to approximately 40 in FY 2016. This reduction is possible as staff and other key stakeholders have been trained on how to utilize new voting equipment. As a result, the number of training sessions related to utilizing voting equipment can be reduced without impact the agency's operations.</p>		

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary






## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	\$900	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>15 - Office of Elections Total</b>		<b>\$105,900 0</b>
<b>17 - Office of the County Attorney</b>		
 <b>Reduce Printing and Copying Supplies</b>	\$4,200	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>17 - Office of the County Attorney Total</b>		<b>\$4,200 0</b>
<b>20 - Department of Management and Budget</b>		
 <b>Eliminate Vacant Positions Supporting FOCUS</b>	\$135,000	2
<p>This reduction will eliminate two vacant positions (1/1.0 FTE Management Analyst I and 1/1.0 FTE Business Analyst III) and is a result of efficiencies generated from the implementation of the County's enterprise resource planning system - FOCUS. As the system has entered a maintenance phase, there are fewer resources required in the FOCUS Business Support Group (FBSG) to keep the system fully operational. However, it should be noted that periodic system upgrades necessitated by SAP will be required, as well as development and testing associated with the planned implementation of additional functionality associated with business process improvements, audit requirements and mandates. As a result, the FBSG will need to strictly prioritize requests based on limited resources.</p>		
 <b>Reduce Printing and Other Operating Requirements</b>	\$5,870	0
<p>This reduction will result from an internal review of printing requirements and additional scrutiny being applied to supply purchase orders.</p>		
 <b>Reduce Printing of the Advertised and Adopted Budgets</b>	\$4,000	0
<p>This reduction will result from reducing the number of advertised and adopted budgets that are printed by twenty. The reduction would impact some DMB staff as they would no longer receive a copy of the budgets. This impact is already mitigated as all materials associated with the budgets are posted online.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$500	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary





## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce the Number of Funds Statements Printed for Quarterly Reviews</b>	\$370	0
<p>This reduction will result from reducing the number of fund statements and summary of capital projects printed for Carryover and Third Quarter Review. The reduction will impact non-management team DMB staff who are accustomed to receiving a hard copy of these materials. This impact is already mitigated as all materials are posted online.</p>		
 <b>Revise the Printing Method for Dollars and Sense Training Materials</b>	\$250	0
<p>This reduction would result from printing Dollars and Sense training materials with multiple power point slides on a single page instead of one slide per/page. This reduction would have a minimal impact on class participants.</p>		
<b>20 - Department of Management and Budget Total</b>		<b>\$145,990</b>
<b>26 - Office of Capital Facilities</b>		<b>2</b>
 <b>Increase in Work Performed for Others (WPFO) Billings Charged to Projects</b>	\$135,000	0
<p>The charges for Work Performed for Others (WPFO) are increased as a result of a review of actual costs incurred including recent increases in salaries as approved by the Board of Supervisors in FY 2013 and FY 2014. This review results in an increase to the WPFO billing rate for 3/3.0 FTE positions which are located in Capital Facilities but manage and provide oversight to capital projects in Building Design and Construction and Utilities Design and Construction. Currently, WPFO is charged at a rate of approximately 72 percent to capital project funds. This reduction results in an increase of 45 percent of the salary cost of these 3 positions to capital bond funded projects partially recovering the cost of the 3 identified positions. Currently, WPFO is charged at a rate consistent with the DMB rates for cost recovery. This reduction results in an increase of \$135,000 to capital projects recovering 45 percent back to the General Fund for the cost of all 3 positions.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$650	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>26 - Office of Capital Facilities Total</b>		<b>\$135,650</b>
<b>31 - Land Development Services</b>		<b>0</b>
 <b>Reduce Printing and Copying Supplies</b>	\$3,300	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>31 - Land Development Services Total</b>		<b>\$3,300</b>

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>35 - Department of Planning and Zoning</b>		
 <b>Eliminate Vacant Planner Positions</b>	\$300,000	4
<p>This reduction will eliminate 4/4.0 FTE vacant Planner positions within the Department of Planning and Zoning and will potentially impact departmental processing times. The elimination of 1/1.0 vacant Planner position in the Zoning Administration Division would require the reallocation of staff resources to process the increasing volume of appeal applications which have a 90 day state mandated response time. This would also increase the time required to respond to zoning compliance letters from 30 days to 45 days and to respond to walk-in and phone inquiries from 1-2 days to 5-7 days. The elimination of 1/1.0 vacant Planner position in the Zoning Evaluation Division would increase the time required to review and process zoning applications, result in larger case-loads per planner and case processing time extensions of up to two months per application. Further, it can also be expected that the loss of planner level resources will result in the issuance of fewer responses to written inquiries within 30 business days. The division will reallocate its existing planner resources to ensure state mandated timeframes for processing special permit and variance applications that require action by the Board of Zoning Appeals within 90 days. The elimination of 2/2.0 vacant Planner positions in the Planning Division would require the division to reallocate staff resources in order to review various proposals for facility applications, review of environment, land use, heritage resources private-public partnership (PPEA) proposals; analysis of zoning actions; and cooperative forecasting. On average, 2 full time planners are dedicated to a special study on an annual basis. This reduction will result in a 50 percent decrease in the number of studies currently conducted in a year and may result in a diminished level of community outreach and education.</p>		
 <b>Reduce Legal Services</b>	\$10,000	0
<p>DPZ may need additional funding for future lawsuits if the County Attorney is unable to provide legal representation or services to cover the cost.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$1,500	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>35 - Department of Planning and Zoning Total</b>		<b>\$311,500 4</b>
<b>36 - Planning Commission</b>		
 <b>Reduce Printing and Copying Supplies</b>	\$100	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>36 - Planning Commission Total</b>		<b>\$100 0</b>

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# County Executive Summary



## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>38 - Department of Housing and Community Development</b>		
 <b>Reduce Salaries</b>	\$225,000	0
<p>The targeted FY 2016 3 percent reduction for the agency's County-supported programs is \$180,000 in Housing General Fund plus an additional \$45,000 in Elderly Housing Programs. Consistent with prior reduction year recommendations, the agency will reflect the total reduction of \$225,000 in Housing General Fund. This savings will be achieved by reducing the amount of Housing General Fund support for positions in the FCRHA Operating Fund, which budgets an annual revenue budget of \$515,000 generated from General Fund support for business activities that cross Housing programs. The amount available for support will be reduced from \$515,000 to \$290,000. In order to compensate for this decrease, the FCRHA Operating Fund, which currently has a position vacancy rate of 20 percent, will require an additional three positions be held vacant and increase the vacancy rate to more than 30 percent, if other funding cannot be identified to support the positions. Since the FCRHA Operating fund supports agency-wide programs and initiatives, this will impact Homeownership, Strategic Planning, Project Management, and Partnerships.</p>		
 <b>Reduce Use of Paper Documents</b>	\$5,000	0
<p>This reduction will result in savings in printing costs through the expansion of electronic communication and file sharing. This already occurs in DHCD, but will propose a culture shift in making greater use of electronic communication.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$800	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>38 - Department of Housing and Community Development Total</b>		<b>\$230,800 0</b>
<b>39 - Office of Human Rights and Equity Programs</b>		
 <b>Reduce Operating Expenses</b>	\$750	0
<p>As part of the Mission Savings process, the Office of Human Rights and Equity Programs identified reductions in operating categories to achieve savings. This reduction will require the agency to manage expenditures in areas such as memberships, subscriptions and other operating expenses.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$300	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Eliminate One Human Rights Specialist II Position</b>	\$45,000	1
<p>The reduction results in the elimination of 1/1.0 FTE Human Rights Specialist II (HRS II) position that is currently vacant. The elimination of this position has a moderate impact on the Office of Human Rights and Equity Programs (OHREP). The position is responsible for between seven percent and ten percent of the OHREP services including completion of investigations, scheduling of intake appointments, and the total number of investigations completed. This position also performed training sessions, some of which can be covered by online training but in some cases other staff members may be required to perform training sessions, which will impact the number of investigations completed. The elimination of this position reduces the total number of Human Rights Specialists from 12 to 11 and the number of Human Rights Specialists II from 6 to 5.</p>		
<b>39 - Office of Human Rights and Equity Programs Total</b>		<b>\$46,050 1</b>

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# County Executive Summary

## FY 2016 Reductions General Fund Impact





Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>40 - Department of Transportation</b>		
 <b>Increase WPFO for Transportation Projects</b>	\$161,195	0
Historically, recovered costs or WPFO chargebacks for Capital Improvement Projects have been established by DMB, DOT and DPWES based upon an average hourly salary rate adjusted by an amount to include associated overhead and benefits costs. Acceptance of this option would result in less funding for transportation projects.		
 <b>Utilize Developer Contribution Pooled Interest to Partially Fund Position</b>	\$63,805	0
The Department of Transportation proposes to use the pooled interest in several of the fund areas, including the Tysons and countywide funds to partially support one existing full-time Transportation Planner II (TP II). The current Fairfax Center Guidelines allow for one half of one percent of the interest earned to be used for staff time associated with the administration of funds. However, to date, FCDOT has not exercised that option. Using only the current balance, and any anticipated revenues, these funds would be able to partially fund the TP II position. Acceptance of this reduction option would result in less funding for transportation projects.		
 <b>Reduce Printing and Copying Supplies</b>	\$700	0
This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.		
<b>40 - Department of Transportation Total</b>		<b>\$225,700 0</b>
<b>41 - Civil Service Commission</b>		
 <b>Reduce Printing and Copying Supplies</b>	\$150	0
This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.		
<b>41 - Civil Service Commission Total</b>		<b>\$150 0</b>
<b>51 - Fairfax County Park Authority</b>		
 <b>Reduce Printing and Copying Supplies</b>	\$3,200	0
This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.		
 <b>Reduce Office Supply Budget</b>	\$15,000	0
This reduction will result in a \$15,000 decrease in the office supply budget, a 14 percent decrease from the <u>FY 2015 Adopted Budget Plan</u> level of \$106,419. Through the use of automation of various functions, printing will be reduced. Office supplies will be reused and repurposed to achieve further savings. This reduction will decrease the number of available copies of Board Documents and other public documents and some specialized supplies will become unavailable. However, documents will remain posted on the Park Authority website.		

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.



# County Executive Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Maintenance/Trades Staff Uniforms Budget</b>	\$20,000	0
<p>This reduction will result in a \$20,000 decrease in the budget for Maintenance and Trades staff uniforms/protective clothing and gear, a 28.5 percent decrease from the FY 2015 Adopted Budget Plan level of \$70,085. Safety and protective clothing and gear include items such as steel toed boots, hard hats, safety glasses, safety vests, dust masks, and pest control suits. This will reduce the budget for approximately 160 employees. Providing safety and protective clothing will remain a priority. However, older uniforms will not be replaced as often and uniform issuance will be limited to employees who assist customers.</p>		
 <b>Reduce RecPAC Summer Program Budget</b>	\$10,000	0
<p>This reduction will result in the selection of fewer RecPAC sites by carefully reviewing the proposed locations for summer 2015. Staff will aim to achieve better service efficiency by carefully reviewing attendance trends and merging locations. As a result, the need for program supplies and materials will be reduced by \$6,000 and alternative funding will be utilized (i.e. from the Fairfax County Park Foundation). A more efficient and effective use of technology for the purpose of marketing and registration is also planned. Staffing models at various sites will be more closely reviewed resulting in an additional \$4,000 reduction in personnel costs. Impacted locations will require that customers switch to an alternative location. The number of individual customers served is currently 4,225 per summer, but in many cases the same customer attends several different sessions, which results in a total of 16,665. The number of customers may be reduced based on adjusted site locations, as some customers may choose not to participate.</p>		
 <b>Reduce the Number of Printed Flyers for Summer Concerts and Classes</b>	\$5,000	0
<p>This reduction will result in fewer printed flyers for summer concerts and classes leading to savings of \$5,000. The Park Authority prints and distributes approximately 225,000 class flyers each year through schools. The flyers contain all classes for school age children that happen at schools, parks, and at some nearby vendors. Flyers are one of many promotional tools employed to raise awareness of programs. Currently, the Park Authority produces school flyers, one page flyers, and concert brochures through bulk mail for selected concert series. Many other Summer Entertainment Series expenses are funded through corporate and private donations. Eliminating school flyers to promote concerts/performances not directly targeted at school-age children would reduce the cost by \$3,000. Reducing the number of schools targeted for each of 10 summer class flyers would result in an estimated savings of \$2,000. The impact of this reduction is county-wide because reducing the number of flyers may reduce revenue and participation in programs. The impact of this reduction may be offset through additional electronic promotions and collaboration with the Fairfax County Public Schools.</p>		
 <b>Charge a Portion of Salary Costs Associated with the Park Easement Program to Park Improvement Fund</b>	\$22,900	0
<p>This reduction is accomplished by charging a portion of salary costs from the Planning and Development Division to Fund 80300, Park Improvement Fund. A portion of the salary costs for one Division Director, one Administrative Assistant III, and one Management Analyst II would be charged to this capital fund. The recovery cost of \$22,900 represents approximately 8.5% of the total combined salaries for the three positions and it also represents the portion of their time spent on this program. Easement Program staff reviews requests from land developers and public agencies for easements across park properties; negotiates fees and prepares technical documents related to easements and land use agreements for park property; coordinates review of agreements with the Office of the County Attorney for legal sufficiency; collects fees and provides oversight for conditions in the agreements. Currently there is one Easement coordinator position which is charged to Fund 80300. This reduction appropriately charges this fund for the administrative and management costs associated with the Park Easement Program. This reduction may impact existing administrative fees associated with reviewing and granting of easement requests on park property. These fees are determined by the Park Authority Board. This reduction will also decrease the availability of funding for project work.</p>		

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# County Executive Summary


## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<p><b>Charge a Portion of Salary Costs Associated with the Telecommunications/Monopole Program to Park Improvement Fund</b></p> <p>This reduction is accomplished by charging a portion of salary costs from the Planning and Development Division to Fund 80300, Park Improvement Fund. A portion of the salary costs for one Division Director, one Administrative Assistant III, and one Management Analyst II would be charged to this capital fund. The recovery cost of \$20,000 represents approximately 8% of the total combined salaries for the three positions and it also represents the portion of their time spent on this program. This reduction appropriately charges this fund for the administrative and management costs associated with the Telecommunications/Monopole Program. Telecommunications/monopole Program staff manage, negotiate fees, issue and monitor the license program for the installation of private telecommunication facilities on park property; coordinate approval of licenses with the Park Authority Board, and collect fee payments. It should also be noted that this reduction is in addition to an amount of \$69,000 that is currently being recovered to partially fund the Senior Right-of-Way Agent position that serves as the leasing agent for the Telecommunications Program. This reduction may decrease the funding available for other Park Authority capital improvements including repairs, maintenance, development of parks, and the countywide Natural and Cultural projects.</p>	\$20,000	0
<p><b>Charge Salary Cost of Engineer III to Park Construction Funds</b></p> <p>This reduction is accomplished by charging 100 percent of the salary cost of an Engineer III position to Fund 30400, Park Authority Bond Construction Fund, and Fund 80300, Park Improvement Fund. The Engineer III position is responsible for overseeing and managing Proffer projects, Bond projects, and other capital projects funded by the Park construction funds. This reduction results in the appropriate charging of salary costs associated with capital project work to the Park Authority's capital funds. This reduction will result in a decrease of available funding for capital projects work.</p>	\$93,491	0
<p><b>Charge Salary Costs to Park Revenue and Operating Fund</b></p> <p>This reduction is accomplished by charging 100 percent of the salary costs of a Manager and an Assistant Manager at the Lake Fairfax Water Mine to Fund 80000, Park Revenue and Operating Fund. With the expansion of the Water Mine Water Park at Lake Fairfax Park, the Park Authority anticipates that additional revenues will be earned to cover these two salary expenses. This reduction will impact the availability of revenues to be reinvested in park facilities as per the Park Authority's Financial Sustainability Plan. If additional anticipated revenues are not earned, reductions to operational funding may occur in the Park Revenue and Operating Fund. There will be no impact to the customers.</p>	\$120,781	0
<p><b>Eliminate an Administrative Assistant Position</b></p> <p>This reduction eliminates a vacant part-time Financial Reporting Administrative Assistant position in the Financial Management Branch. The staff of the Financial Management Branch centrally supports Accounts Receivable, Accounts Payable, Budget, Capital Assets Management, Financial Reporting and Purchasing functions of the Park Authority. This position provides support to capital assets and financial reporting functions. This reduction will result in increased processing time for capital assets creation and continued reliance on full-time staff to complete these tasks.</p>	\$24,482	1
<p><b>Eliminate a Volunteer Services Coordinator Position</b></p> <p>This reduction eliminates a vacant Volunteer Services Coordinator I position in the Resource Management Site Operations Division that manages the agency-wide volunteer program. The Volunteer Services Coordinator I leads an extensive network of over 2,000 volunteers providing over 200,000 hours of service to the Park system. The Coordinator works with approximately 50 park sites to ensure volunteers are recruited, trained, utilized effectively, evaluated, and recognized. A Volunteer Management Work Team will continue the volunteer management oversight and ensure integration with the County Volunteer Management System. The elimination of this position will reduce the capacity to recruit new volunteers, eliminate singular oversight to manage and deploy all volunteers to needed locations, reduce the capacity to retain volunteers, eliminate a centralized point of contact for the public and site-based volunteer managers, reduce the Park Authority's capacity to fully grow and enhance the volunteer program, and increase the workload of staff assigned to the agency-wide Volunteer Management Work Team.</p>	\$61,561	1

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# County Executive Summary






## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<p> <b>Eliminate a Network/Telecommunications Analyst Position</b></p> <p>This reduction eliminates a vacant Network/Telecommunications Analyst I position in the Automated Services Branch and replaces it with a General Fund exempt limited term part-time position. This will reduce overall salary expenses by \$48,500, but it will still enable the Park Authority to provide the core fundamental elements of the position. This merit full-time position is currently one of five full-time positions that directly support the Park Authority's information technology program. The position provides the agency with basic customer support, which includes information technology problem recognition, diagnosis, and resolution. The duties include providing technical assistance and limited over-the-phone training and instruction to agency computer users; logging all user contacts into the branch's tracking database; and diagnosing and correcting or resolving personal computer problems, data communications problems, and software problems. This reduction will require the creation of a new exempt limited term position; increase wait times for staff across the agency; and reduce the productivity of Park Authority employees affected by the loss of individual computers until a resolution is provided. In addition, this reduction could lead to delayed problem resolutions and inefficient customer service resulting in a negative experience because of the potential loss of capability to process admissions, sales, check-ins, rentals and reservations.</p>	\$48,500	1
<p> <b>Eliminate a Management Analyst IV Position</b></p> <p>This reduction eliminates a filled Management Analyst IV Strategic Initiatives Manager in the Director's Office. The current incumbent will retire and this position will be vacant as of October 2015. Therefore, the net reduction in expenditures of \$62,947 represents 8 months of salary savings. This position primarily supports the agency's accreditation, strategic planning efforts, and legislative representation. The position is responsible for the planning, organizing and implementing of executive level activities in partnership with the Park Authority Director and the Park Authority Board. This position also manages the agency's Strategic Plan, monitors progress and develops remediation strategies when initiatives fall behind, and directs the Park Authority efforts to maintain its national level of accreditation. In addition, this position has been an integral part in completing the Director's or Board's special projects, survey work, research related to inquiries, etc. This position is often the primary contact for outside organizations, other county agencies, partners, and stakeholders for Director's Office communication and outreach. Elimination of the position will increase the workload of the Director, two Deputies and all Division Directors as the position duties are shared to complete essential duties and responsibilities; negatively impact overall productivity within each of the affected positions due to increased employee workload; negatively impact the level of oversight and response time for the legislative program; negatively impact requirements associated with leadership roles in the Park Authority; and impact the review time needed for research and analysis of issues and trends.</p>	\$62,947	1
<p> <b>Reduce Funding for General Maintenance at Frying Pan Farm Park and Green Spring Gardens</b></p> <p>This reduction will result in reduced hours of seasonal staff employees who provide general maintenance and cleaning services at Frying Pan Farm Park and Green Spring Gardens. This change may result in a decrease in visitor satisfaction as gardens, grounds and facilities may not be maintained at the previous level; delays in resolving visitor concerns; increase in complaints regarding cleanliness and maintenance of facilities and grounds; and a reduction in the staff available to answer customer questions.</p>	\$22,415	0
<p> <b>Manage Position Vacancies to Achieve Savings</b></p> <p>This reduction will result in keeping merit positions vacant in order to generate savings. Certain positions will be considered "frozen" within the Park Authority and those positions will remain internally frozen until funded again in order to achieve the savings. This will be above what is necessary to achieve the normal salary vacancy factor. In addition, as positions are vacated, the Park Authority will slow down the hiring process to help achieve the necessary savings. It is also expected that as more senior staff retire or leave the Park Authority, they will be replaced by lower paid staff resulting in further salary savings. Managers will be required to seek the Director's approval to advertise a position they believe is critical to fill. This reduction may lead to an increase in compensation liability as staff employees work overtime to complete tasks, an increase in staff turnover, and an increase in the workload for staff.</p>	\$144,236	0
<p> <b>Eliminate Two Night Guard Positions</b></p> <p>This reduction eliminates two full-time Night Guard positions at Burke Lake Park and Lake Fairfax Park and replaces them with seasonal positions reducing the salary expenses by 50 percent or \$38,769. One night guard position is filled. The other position is currently vacant. Seasonal staff will fulfill the required position tasks. These positions are needed to oversee the campgrounds and provide safety and security at Lake Fairfax Park and Burke Lake Park. This reduction will require the creation of new exempt limited term positions. It may result in less experienced staff performing tasks and requiring additional supervision.</p>	\$38,769	2

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# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Acquisitions of Non-Networked Printers, Scanners, and Associated Supplies</b>	\$7,074	0
<p>This reduction will result in no new acquisitions of desktop printers, scanners, and associated supplies leading to savings of \$7,074. The Park Authority accomplishes the printing and scanning of documents through a variety of devices including networked multi-function devices, networked laser printers, desktop printers and scanners. Based on a thorough cost analysis, the agency will use networked multi-function devices and networked laser printers due to their higher efficiency and lower cost. The potential cost savings will be realized by not purchasing any new desktop printers and scanners (\$2,850 per year) and by not purchasing associated supplies such as ink and toner (\$4,224 per year).</p>		
<b>51 - Fairfax County Park Authority Total</b>		<b>\$720,356      6</b>
<b>52 - Fairfax County Public Library</b>		
 <b>Eliminate Vacant Library Aide Positions and Manage Position Vacancies</b>	\$800,000	14
<p>This reduction will eliminate 14/13.5 FTE vacant Library Aide positions in the Library Operations Division and will require the department to manage position vacancies to generate savings. With advances in technology, FCPL has implemented and/or expanded its customer self-service options which include: online credit card payment of accounts, a kiosk payment system, a software program that automates the process of filling customer material hold requests and achieving a self-service checkout rate of over 80 percent systemwide, thus requiring less library aides to assist with these sorts of tasks. In addition the library has been functioning with these positions vacant for a period of time, further making the case for elimination. It should be noted that Library still has 78/77.0 Library Aide positions in the Library Operations Division after this reduction.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$33,700	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Adjust PC Program</b>	\$21,375	0
<p>A decrease of \$21,375, or 0.4 percent of the FY 2015 operating budget, results from reducing the number of PCs included in the PC Replacement Program by 5 percent, or 75 units. This reduction will not have a significant impact based on a review of internal PC requirements conducted by the agency. While resulting in a net reduction of total units, the agency is working with the Department of Information Technology (DIT) to potentially increase the number of tablets based on programmatic needs in the branches.</p>		
<b>52 - Fairfax County Public Library Total</b>		<b>\$855,075      14</b>
<b>57 - Department of Tax Administration</b>		
 <b>Increase Business Personal Property Tax and Business Professional and Occupational Licenses Tax Revenue</b>	\$811,000	0
<p>Based on the Code of Virginia and the Fairfax County Code, the Department of Tax Administration (DTA) is permitted to charge interest on assessments for both omitted Business Professional and Occupational License (BPOL) and Business Personal Property (BPP) taxes from the original due date to the date paid. Currently, DTA does not charge interest from the original due date on omitted bills. An omitted assessment is made when DTA discovers that a business has failed to report taxable personal property and/or business gross receipts correctly. Implementing this change will result in an increase in projected annual revenue of \$379,000 for BPOL and \$432,000 for BPP.</p>		

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# County Executive Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	\$33,700	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Generate Efficiencies Associated with Dog Tag Licenses</b>	\$1,200	0
<p>The agency realized efficiencies in the dog tag processes through automation to realize savings of \$1,200 and 400 staff hours. The staff hours will be allocated to other critical functions within the agency.</p>		
 <b>Realize Savings Associated with First-Aid Supplies</b>	\$915	0
<p>The agency realized savings of \$915 by restocking its own first-aid kits.</p>		
 <b>Reduce Operating Expenditures</b>	\$879	0
<p>This reduction realizes savings of \$879 by moderating the number of periodicals and other publication subscriptions.</p>		
<b>57 - Department of Tax Administration Total</b>		<b>\$847,694</b>
<b>67 - Department of Family Services</b>		
 <b>Eliminate Healthy Families Fairfax Program</b>	\$1,639,022	8
<p>This reduction eliminates the Healthy Families Fairfax (HFF) program, a non-mandated collaborative partnership between the Department of Family Services, the Health Department and three nonprofit organizations. HFF is an accredited home-visiting program offering families at-risk of maltreating their child an opportunity to learn parenting skills and receive emotional support and case management services. The target population is first-time, low-income pregnant women up to 28 weeks gestation that reside in the South County area and the Bailey's Crossroads/Lincolnia areas. Services are voluntary and begin during pregnancy or right after the birth of a baby and last up to three years.</p> <p>This reduction is proposed because it was one of the few non-mandated programs offered by the Department of Family Services and the Health Department. If implemented, at least 613 at-risk families with young children (535 children) would no longer receive early childhood home-visiting services, which may result in an increase in poor health outcomes and child abuse/neglect among a vulnerable population. There is more demand for this service than is able to be met. Historically, only about one third of the mothers who are screened as high-risk are able to be served through HFF. Other early childhood home visiting programs in the community have recently lost funding and are unable to serve this population. This reduction includes only the funding and positions associated with DFS. Please refer to the Health Department's HFF reduction for additional position and funding information. This reduction includes a decrease of \$327,946 in federal revenue, for a net reduction to the General Fund of \$1,639,022.</p>		
 <b>Realize Savings Based on Prior Year Spending</b>	\$750,000	0
<p>This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.</p>		

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<p><b>Revenue Enhancement - Increase the Rate Paid by a Full Paying Family by 8 Percent and Modify the Rates on the Sliding Fee Scale for the School-Age Child Care Program</b></p> <p>School-Age Child Care fees are collected from parents as payment for child care services. An 8 percent increase in fees for full paying parents would bring in an estimated \$532,120 in additional SACC revenue and maintain the program's cost recovery rate of approximately 80 percent. Additionally, in the fall of 2014 the structure of the sliding fee scale was reviewed and the current rates analyzed. As a result of this review, it is recommended that the sliding fee scale be modified to better serve income-eligible families. The proposed sliding fee scale increases the top tier from \$54,000 to \$83,000 (which is 66 percent of the Fairfax County median family income) and establishes rates as a consistent percent of income. It is anticipated that this will increase the participation for families eligible for the sliding fee scale.</p>	\$532,120	0
<p><b>Realize Savings in the Comprehensive Services Act (CSA) Associated with Successful Cost Containment Strategies</b></p> <p>The Comprehensive Services Act provides both community- and residential-based services to at-risk children and youth and their families. Services offered through CSA are driven by federal mandates in foster care and special education. County agencies and Fairfax County Public Schools (FCPS) work collaboratively to design service plans meeting the unique needs of families with children and youth who have, or are at risk of having, serious emotional or behavioral difficulties. Staff has developed strategies and implemented new policies and procedures in an effort to contain costs and support the Systems of Care initiative that began in 2008. These cost savings strategies have also included enhanced utilization review and increased use of intensive care coordination and other community-based services. Due in part to these strategies, CSA has experienced several years of downward trending expenditures. It is anticipated that future savings will continue. Thus, the proposed reduction more closely aligns the CSA budget with anticipated expenditures.</p> <p>The savings identified in this reduction assumes the continued success of the cost containment strategies; however, should there be a significant shift in the number of children and youth served, the complexity of the cases and/or federal special education mandates, the County would need to identify additional General Fund dollars to support the program. This reduction includes a decrease of \$335,783 in state revenue, for a net reduction to the General Fund of \$315,000.</p>	\$315,000	0
<p><b>Eliminate Rent Relief Program</b></p> <p>This reduction eliminates the Rent Relief Program, which provides eligible individuals up to \$575 once per year for rent relief. Eligibility is determined by the Department of Tax Administration. If the program is eliminated, families and individuals who depend on this service may not be able to afford their rent payments. Recipients may need to reach out to other emergency assistance programs within the County or community organizations which could increase demand for services both inside and outside the County.</p>	\$275,000	0
<p><b>Revenue Enhancement - Implement Annual Registration Fee for the School-Age Child Care Program</b></p> <p>SACC supports working families by providing school age child care services before and after school and full-day care during school breaks for children attending kindergarten through sixth grade. Currently parents with children enrolled in the SACC program pay a one-time registration fee of \$35. By charging an annual registration fee of \$45, revenues will increase by approximately \$270,000. Families who are eligible for the sliding fee scale will continue to pay only the one-time fee. Therefore, the impact to residents is anticipated to be minimal as those with the lowest income will not be affected by this change.</p>	\$270,000	0

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# County Executive Summary






## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Parenting Education Program by Approximately 50 Percent</b>	\$216,816	2
<p>This reduction reduces the Parenting Education Program (PEP) by approximately 50 percent and eliminates 2/2.0 FTE positions. The PEP offers group-based comprehensive classes to families at-risk of child abuse and neglect and teaches essential parenting and nurturing skills so that parents may interact positively with their children. Serving families through prevention programs like PEP is less expensive than if children have to enter the welfare system. The annual cost per child for Parent Education is \$1,480. The national estimate of the cost to serve a child through the welfare system is approximately \$30,000.</p> <p>Services will be eliminated to approximately 192 families (255 children), which could result in higher incidences of child abuse and neglect, increased out of home placements, increased referrals to Child Protective Services, and potentially increased numbers of children entering foster care. Additionally, PEP classes meet the Juvenile and Domestic Relations Court (JDRC) requirements for parenting classes, whereas many community programs do not. Reduction of the PEP program could impact timely reunification of parents with their children as JDRC judges would no longer have the same level of resources available. It is not anticipated that any community organizations have the capacity to absorb the number of families that would be displaced by this reduction.</p>		
 <b>Eliminate Good Touch Bad Touch Program</b>	\$85,056	1
<p>This reduction eliminates the Good-Touch/Bad-Touch (GTBT) program and 1/1.0 FTE position. The GTBT program provides children with a comfortable and non-threatening way to talk about sexual abuse and body safety. Children in pre-school through sixth grade are taught protective skills and information so they can participate in their own personal body safety. They learn what abuse is and are empowered to act if they are threatened or victimized. In FY 2014 the GTBT program offered 70 classes to 998 students. If the GTBT program is eliminated, the need for education about sexual abuse and prevention may go unmet, as there is no data regarding the capacity of community organizations to absorb the GTBT program. It may also increase the demand on Child Protective Services to provide similar prevention and education services.</p>		
 <b>Eliminate Contract for Legal Services for Persons with Disabilities</b>	\$51,017	0
<p>This reduction eliminates the Legal Services for Persons with Disabilities program, which is provided through a contract with Legal Services of Northern Virginia (LSNV). This contract provides legal assistance for low-income people with disabilities who are unable to work. It also provides trainings and technical assistance on these topics for DFS staff and customers, as well as an ongoing public education campaign. If the contract is eliminated more than 160 low-income individuals with disabilities may not be able to receive legal assistance. Additionally, nearly 400 customers per year will not be assisted during Open Office Hours and Legal Workshops. Seven training sessions and six workshops annually to educate DFS employees on how better to serve this population will also be eliminated.</p>		
 <b>Reduce the Number of Web Harmony User Licenses</b>	\$50,556	0
<p>DFS contracts with Harmony Information Systems for the use of their Commercial Off the Shelf product. Based on actual usage, the number of Web Harmony user licenses can be reduced by 195 licenses, from 700 to 505. This reduction still maintains 40 additional licenses should future needs arise for Web Harmony.</p>		
 <b>Centralize and Repurpose Employee Supplies and Resources for Clients</b>	\$50,000	0
<p>This reduction includes a centralized supply area for commonly used office supplies so that unused or unwanted supplies can be used and recycled by other employees in the agency. Additionally resources used for clients such as car seats, clothing, and food, which are currently maintained within individual program areas, will be relocated to a central location to eliminate duplicity across programs, while still providing workers with the ability to obtain critical items needed when serving clients. Developing an internal reference list that keeps an inventory of available supplies within DFS will help to streamline the supply purchasing process and reduce unnecessary supply purchases.</p>		
 <b>Reduce Mailed Communications to Lower Postage Costs</b>	\$50,000	0
<p>This reduction lowers postage costs by reducing mailings through increased use and expansion of online resources. Increased communication to clients about online alternatives and implementing more cost efficient mailing methods for materials will reduce the amount of postage necessary for agency operations.</p>		

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# County Executive Summary

## FY 2016 Reductions General Fund Impact









Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	\$28,450	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Reduce Printed Materials and Printed Communications within Agency</b>	\$5,000	0
<p>This reduction entails a campaign to reduce printing within DFS by moving staff toward utilizing electronic methods for sharing information. This will entail educating and training employees on how to save and import documents versus printing and scanning them; utilize technology such as OneNote, Foxit, and the Snipping Tool to capture information into various systems; and create electronic documents such as manuals. This will help to reduce paper and toner usage as well as the need for supplies and cabinets to store printed materials.</p>		
<b>67 - Department of Family Services Total</b>		<b>\$4,318,037 11</b>
<b>68 - Department of Administration for Human Services</b>		
 <b>Eliminate a Management Analyst II Position</b>	\$84,088	1
<p>This reduction will eliminate the only Management Analyst II position performing this body of work. All human services agencies will be impacted as the reduction constrains the ability of the Department of Administration for Human Services (DAHS) to provide adequate administrative and management services to human services agencies as new needs are identified. For example, as new initiatives such as Systems of Care are implemented, or growth in programs such as Prevention Services occur, DAHS may no longer have flexibility to provide timely accounts payable, budget, payments management, and contracts and procurement management services to support them.</p>		
 <b>Eliminate One Administrative Assistant V Position</b>	\$35,999	1
<p>This reduction will eliminate a part-time Administrative Assistant V position. This position (1 part-time) is one of a team of 5 (4 full-time) positions that provides accounts payable services to the Department of Family Services, the Department of Administration for Human Services, the Office to Prevent and End Homelessness, and the Fairfax-Falls Church Community Services Board. This position processes approximately 2,500 invoices annually, within a department-wide annual total of 58,500 invoices processed. Workloads will be shifted among the remaining members of the team to accommodate the work that is currently performed by this position. Because the overall volume of work has also increased steadily for the Accounts Payable function, it is possible that payment processing time, accuracy, and response to customer inquiries will be adversely impacted.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$550	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>68 - Department of Administration for Human Services Total</b>		<b>\$120,637 2</b>

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# County Executive Summary






## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>70 - Department of Information Technology</b>		
 <b>Reduction of Telecommunication Services</b>	\$335,000	0
<p>A decrease of \$335,000, or 2.1 percent of the FY 2015 Operating budget of \$15,767,304, is possible by reducing the number of SIP trunk circuits by approximately 60 percent while transitioning to a new primary carrier. This reduction is possible as the agency now utilizes SIP trunk circuits which allow all telephone lines to be installed at two core locations. Legacy telephone lines were dedicated to each location which resulted in circuits being under-utilized. This reduction may result in citizens receiving a busy signal on high volume days, such as Election Day or the week tax payments are due, but the number of calls resulting in a busy signal is anticipated to be below three percent.</p>		
 <b>Reduction of Telecommunication Services</b>	\$250,000	0
<p>A decrease of \$250,000, or 1.6 percent of the FY 2015 Operating budget of \$15,767,304, is possible as part of transitioning the County's legacy based dedicated in-bound phone numbers to a new provider. This reduction is the result of better pricing as the previous carrier charged the County \$1 per in-bound phone number, while the new provider will charge \$0.15.</p>		
 <b>Reduction in Telecommunication Maintenance</b>	\$170,000	0
<p>A decrease of \$170,000, or 1.1 percent of the FY 2015 Operating budget of \$15,767,304, will require the agency to eliminate the legacy telephone system maintenance and repair service that supports fifty County sites. This may increase response times to repair phone system outages as the contract is utilized for approximately 100 maintenance/repair calls annually. However, this impact will be mitigated by the agency utilizing in-house staff that is certified to maintain and repair phone systems.</p>		
 <b>Eliminate Two Positions from the FOCUS Support Division</b>	\$165,591	2
<p>A decrease of \$165,591 and 2/2.0 FTE of the 12 positions in the FOCUS Support Division, will reduce the agency's base FOCUS application maintenance and support which will increase project timelines and delay the development of reports for core and user agencies. This impact is somewhat mitigated as the full capability of FOCUS continues to be developed. In addition, the agency continues to train and develop staff to maintain and operate the system more efficiently.</p>		
 <b>Reduce Hardware Maintenance</b>	\$100,000	0
<p>A decrease of \$100,000 is associated with a review of centrally managed or budgeted accounts conducted as part of the Mission Savings process in Fall 2014. This targeted reduction will reduce hardware maintenance for network gear supporting the Government Center.</p>		
 <b>Eliminate Teleconferencing System Maintenance</b>	\$50,000	0
<p>A decrease of \$50,000 is associated with a review of centrally managed or budgeted accounts conducted as part of the Mission Savings process in Fall 2014. This reduction will impact system maintenance associated with the current teleconferencing system. Ultimately the current system will be retired and new technology will be utilized in future years to accommodate teleconferencing requirements at a reduced cost.</p>		
 <b>Eliminate Vacant Desktop Telephones</b>	\$40,000	0
<p>A decrease of \$40,000 is associated with a review of centrally managed or budgeted accounts conducted as part of the Mission Savings process in Fall 2014. This reduction will begin a multi-year process to reduce the number of desktop telephones, a common theme brought forward by employees. As a result, the agency will remove approximately 800 telephones from vacant desktops throughout the County.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$2,100	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		

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# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>70 - Department of Information Technology Total</b>	<b>\$1,112,691</b>	<b>2</b>
<b>71 - Health Department</b>		
 <b>Close the Annandale Adult Day Health Care Program Site</b>	\$338,471	9
<p>This reduction closes the Annandale Adult Day Health Care (ADHC) program site, which is one of five program sites that provide services for low-income seniors and adults with disabilities. The ADHC program allows adults who are unable to stay at home without supervision to avoid being placed in more costly and more restrictive care environments and remain in their homes as they age. The program also benefits caregivers by providing relief from the stress of caring for an elderly family member and allowing them to maintain jobs. The closure of this site will eliminate 9/9.0 FTE positions.</p> <p>There are approximately 39 participants who receive services at the Annandale site with an average daily attendance of 24 individuals. It is anticipated that closing this program site will have minimal impact as displaced participants can be redirected to other remaining ADHC sites. Additionally, transportation will be available to these sites, although travel times may increase if other sites are greater distances from a participant's home. This reduction includes a decrease in revenue from program fees of \$183,875, for a net reduction to the General Fund of \$338,471.</p>		
 <b>Eliminate Healthy Families Fairfax Program</b>	\$232,693	3
<p>This reduction eliminates the Healthy Families Fairfax (HFF) program, a non-mandated collaborative partnership between the Department of Family Services, the Health Department and three nonprofit organizations. HFF is an accredited home-visiting program offering families at-risk of maltreating their child an opportunity to learn parenting skills and receive emotional support and case management services. The target population is first-time, low-income pregnant women up to 28 weeks gestation that reside in the South County area and the Bailey's Crossroads/Lincolnia areas. Services are voluntary and begin during pregnancy or right after the birth of a baby and last up to three years.</p> <p>This reduction is proposed because it was one of the few non-mandated programs offered by the Department of Family Services and the Health Department. If implemented, at least 613 at-risk families with young children (535 children) would no longer receive early childhood home-visiting services, which may result in an increase in poor health outcomes and child abuse/neglect among a vulnerable population. There is more demand for this service than is able to be met. Historically, only about one third of the mothers who are screened as high-risk are able to be served through HFF. Other early childhood home visiting programs in the community have recently lost funding and are unable to serve this population. This reduction includes only the funding and positions associated with the Health Department. Please refer to the Department of Family Services' HFF reduction for additional position and funding information.</p>		
 <b>Realize Savings Based on Prior Year Spending</b>	\$30,000	0
<p>This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.</p>		
 <b>Use Human Services Assistants to Teach Car Seat Classes</b>	\$17,611	0
<p>Car seat classes are currently conducted by Public Health Nurses (PHN) and Human Services Assistants (HSA) twice per month at five locations throughout the County. This reduction will eliminate the use of PHN's in conducting car seat classes and use only HSA positions which have a lower hourly rate.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$6,300	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		

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# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Office Supply Savings</b> This reduction reduces the cost of office supplies by standardizing the types of supplies available to staff and implementing a supervisory review process for supply orders to prevent duplications and ensure the necessity of supplies.	\$2,500	0
<b>71 - Health Department Total</b>		
		<b>\$627,575</b>
		<b>12</b>
<b>73 - Office to Prevent and End Homelessness</b>		
 <b>Eliminate Fax Machine and Associated Paper and Supplies</b> This reduction eliminates the use of the office fax machine and associated paper and supplies. Employees will instead use alternate methods of communication such as scanning and emailing documents.	\$217	0
 <b>Reduce Printing and Copying Supplies</b> This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.	\$100	0
 <b>Eliminate OAR Contract</b> This reduction eliminates the Opportunities, Alternatives, and Resources of Fairfax (OAR) contract that provides case management services and financial assistance to formerly incarcerated adults. This program provides a support system to prevent re-incarceration or homelessness by helping move individuals towards self-sufficiency. The program serves between 10 and 12 individuals each year. It is anticipated that eliminating this program will have minimal impact as these individuals can access other County services; however, these individuals will now be competing for services with the general population and may have a longer wait time to receive services.	\$10,000	0
 <b>Reduce Funding for Short-Term Financial Assistance</b> This reduction decreases County funding for short-term financial assistance and stabilization services by \$269,100. Funding provides financial assistance to enable individuals and/or families who are at-risk of becoming homeless to stay in their homes, thus preventing them from having to enter the shelter system. In FY 2013, the County committed \$1.2 million in General Fund support for short-term financial assistance; however, funding provided by the U.S. Department of Housing and Urban Development through the Emergency Solutions Grant (ESG) can also be used for short term financial assistance. This grant funding will offset the proposed reduction with minimal impact to service delivery and maintains the program at \$1.2 million in total funding.	\$269,100	0
 <b>Eliminate the Linda's Gateway Pilot Housing Program</b> This reduction eliminates the Linda's Gateway pilot program, which leases four apartments that provide housing for homeless individuals. It was established as an alternative temporary housing model to divert families away from shelters and motel placements. Due to a shelter intake process re-design there is not as much need for overflow housing for families waiting to enter shelters; therefore, it is anticipated that eliminating this program will have minimal impact as current residents can be relocated among the County's other housing options. This does however reduce the amount of resources available to respond to housing needs.	\$80,900	0
<b>73 - Office to Prevent and End Homelessness Total</b>		<b>\$360,317</b>
		<b>0</b>

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# County Executive Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>79 - Department of Neighborhood and Community Services</b>		
<p> <b>Eliminate the Three Computer Learning Centers Located at School Sites</b></p> <p>This reduction will eliminate the Computer Learning Center (CLC) programs at elementary schools and would impact approximately 289 children. The nine community-based CLC programs will still remain. Computer Learning Centers offer elementary school students activities such as: computer access, internet access, homework assistance, and literacy activities. Annandale Terrace averages 440 monthly visits with a total of 172 registered participants, Mount Vernon Woods averages 498 monthly visits with a total of 117 registered participants, and Hybla Valley has been closed since the 2012-2013 academic year due to limitations of program space resulting from increased student enrollment. While staff would try to redirect impacted students to other after-school programs, these programs may have associated fees (CLCs are free), waiting lists, or depending upon location, may be inaccessible due to transportation barriers.</p>	\$185,000	0
<p> <b>Realize Savings Based on Prior Year Spending</b></p> <p>This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.</p>	\$160,000	0
<p> <b>Eliminate Funding for the Neighborhood Enhancement Partnership Program</b></p> <p>This reduction will eliminate the Neighborhood Enhancement Partnership Program (NEPP). The NEPP is a competitive grant program that supports projects and initiatives that assist in achieving the County's vision elements. Since FY 2009, an average of 28 communities per year receive funding from NEPP. The elimination of the program may result in some communities not being able to do more costly repairs and renovations, or may diminish the "sense of community" when lack of funding deters a neighborhood from working together on a community improvement project.</p>	\$100,000	0
<p> <b>Eliminate a Division Director Position</b></p> <p>This reduction will eliminate one of two Division Director positions in the DNCS Regional Services and Center Operations division. This reduction will require a redesign of the leadership and management structure of DNCS to ensure program and service delivery, as well as customer service are not impacted. The Division Director supports human services system-wide work, community development and partnerships, and provides leadership on DNCS initiatives.</p>	\$90,000	1
<p> <b>Eliminate a Management Analyst III Position</b></p> <p>This reduction will eliminate one of four Management Analyst IIIs ("System Planners") in Countywide Service Integration Planning and Management (CSIPM). The work of a System Planner includes data analysis to produce actionable data, strategic planning to systematically reach identified goals, performance management to develop meaningful metrics and assess programmatic impacts, and technical assistance and training for services. System Planners work with an average of 300 customers annually, including County Human Services agencies and community-based organizations receiving County resources. A 25 percent reduction in staff equates to approximately 75 fewer customers served per year, longer response times, and the elimination of some dedicated programs that provide technical assistance to customers.</p>	\$85,000	1
<p> <b>Eliminate a Community Developer II Position</b></p> <p>This reduction will eliminate one of four Community Developer II positions within DNCS Regional Services and Center Operations. This position provides support to residents and partners (i.e., non-profits, faith-based organizations, and neighborhood associations) serving Region 4 which includes: Centreville, Chantilly, Fairfax, Burke, and West Springfield.</p> <p>The elimination of this position will require an ongoing redesign of how community engagement is conducted across the DNCS regions. This includes assigning specific work to the remaining community developer staff based upon community needs, emerging issues, or alignment with strategic focus areas as identified in regional and/or center-based plans, regardless of geographic areas in which the need is identified.</p>	\$85,000	1

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# County Executive Summary







## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Eliminate a Social Services Specialist II Position</b>	\$70,000	1
<p>This reduction will eliminate a Social Services Specialist II position. This is one of 34 Social Services Specialist II positions in the Coordinated Services Planning (CSP) program which assists County residents facing serious issues such as pending eviction, utility cut-off, homelessness, and basic food assistance needs. The elimination of one CSP position is projected to increase the number of client service interactions per staff by approximately 6 percent, from 5,065 to 5,371, increase wait times to access a specialist, and increase the time to coordinate the service response to meet basic needs.</p>		
 <b>Reduce Local Travel Expenses</b>	\$5,000	0
<p>This reduction will result in savings to local travel expenditures. DNCS will coordinate internal staff meetings through teleconference and/or video conferencing. This already occurs when one or more staff members are not able to physically make a meeting (illness, scheduling, etc.), but DNCS would propose a culture shift in making regular standing internal meetings take place via teleconferencing methods. This would not include all meetings, but DNCS would make a concerted effort at eliminating time spent in personal vehicles traveling to and from internal meetings.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$4,700	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>79 - Department of Neighborhood and Community Services Total</b>		<b>\$784,700 4</b>
<b>80 - Circuit Court and Records</b>		
 <b>Manage Position Vacancies to Achieve Savings</b>	\$100,000	0
<p>This reduction will require keeping one of three Management Analyst II positions in the agency vacant. This position is in the Courtroom Operations section, and therefore will result in delays processing case files and reduce administrative support for judges. Previous year budget reductions have forced the court to hold positions vacant in order to achieve savings and this further reduction will make an already difficult situation that much harder to manage and requires the court to operate at significantly less than required staffing.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$7,150	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Reduce Operating Expenses</b>	\$5,600	0
<p>As part of the Mission Savings process, Circuit Court and Records identified savings in Operating Expenses, primarily associated with travel for non-mandatory training. The agency will utilize additional webinars, e-trainings, and "train the trainer" sessions. Additional savings in office supplies were also identified.</p>		
<b>80 - Circuit Court and Records Total</b>		<b>\$112,750 0</b>

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary





## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>81 - Juvenile and Domestic Relations District Court</b>		
 <b>Revenue from the Agreement between JDRDC and the Washington D.C. Department of Youth Rehabilitation Services</b>	\$942,000	0
<p>This revenue enhancement will provide 11 beds of available space at the Juvenile Detention Center (JDC) for District of Columbia (DC) youth awaiting placement in a treatment facility or group home. Individuals that will be served include both males and females aged 12 to 18, that have been adjudicated as delinquent in DC courts and placed in the custody of the DC Department of Youth and Rehabilitation Services. This opportunity will allow JDRDC to use beds that were not previously occupied within the JDC while allowing the DC Department of Youth and Rehabilitation Services to alleviate crowded conditions within their facility.</p>		
 <b>Realize Savings Based on Prior Year Spending</b>	\$280,000	0
<p>This reduction will impact the department's Personnel Services budget and is based on historical savings in this area as a result of current staffing levels. Although no significant impact is expected, the department will be required to closely manage their position vacancies and monitor spending patterns.</p>		
 <b>Reduce Certification Expenses</b>	\$4,000	0
<p>As part of the Mission Savings process, the Juvenile and Domestic Relations District Court identified operating savings through consolidating a class required for state mediation certification into a group session instead of individual training.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$3,200	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>81 - Juvenile and Domestic Relations District Court Total</b>		<b>\$1,229,200</b>
<b>82 - Office of the Commonwealth's Attorney</b>		
 <b>Reduce Printing and Copying Supplies</b>	\$1,750	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>82 - Office of the Commonwealth's Attorney Total</b>		<b>\$1,750</b>
<b>85 - General District Court</b>		
 <b>Reduce Legal Services Operating Budget</b>	\$60,000	0
<p>A reduction of \$60,000 in the Legal Services budget will have a manageable impact on the agency and public as long as current expenditure levels in this category are maintained. Expenditures fund court appointed attorneys who represent indigent defendants in criminal matters before the court. During the height of the recession, the number of appointments increased significantly. As the economy has improved, expenditure requirements have decreased.</p>		

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# County Executive Summary






## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	\$2,800	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>85 - General District Court Total</b>	<b>\$62,800</b>	<b>0</b>
<b>87 - Unclassified Administrative Expenses (Public Works)</b>		
 <b>Reduce Funding for Non-Routine Maintenance at Park-n-Ride Facilities</b>	\$90,000	0
<p>This reduction will result in a \$90,000 decrease in the budget related to non-routine maintenance requirements at Park-n-Ride Facilities, an 8.7 percent decrease from the <a href="#">FY 2015 Adopted Budget Plan</a> level of \$1,040,000. The non-routine maintenance budget supports snow removal, asphalt repair/replacements, parking lot striping, landscape replacement, concrete repair/replacements, bus shelter repairs, and sign replacement. Typical annual expenditures focus on snow removal before addressing other non-routine maintenance items. The heavy snow season in FY 2014 forced much of the budget for this program to be expended on snow response activities and consequently resulted in an inability to perform other needed non-routine maintenance repairs. When snow removal requirements are high, the backlog of unmet repair needs grows. It is likely that this reduction will further increase the backlog of items in need of repair especially if a heavy snow season occurs in FY 2015 and/or FY 2016.</p>		
<b>87 - Unclassified Administrative Expenses (Public Works) Total</b>	<b>\$90,000</b>	<b>0</b>
<b>90 - Police Department</b>		
 <b>Strategically Manage Personnel Services Spending including Overtime</b>	\$1,790,000	0
<p>A decrease of \$1,790,000, or 1.2 percent of the FY 2015 Personnel Services Adopted budget of \$154,276,752, is based on a review of current staffing, overtime, and programmatic requirements. Since FY 2008, several reductions in Personnel Services have been made to meet projected budget shortfalls. These reductions have resulted in the targeted reduction of 52 positions, civilianization of appropriate uniformed positions, reduction of overtime and management of vacancies. Recognizing the County's significant investment in training police officers and to minimize the direct impact on critical public safety services, elimination of uniformed positions has been achieved entirely through attrition, with no Reductions in Force. The FY 2016 reduction seeks to continue this established direction by avoiding additional direct position reductions. The department will make every effort to avoid adverse impacts to police operations; however, this reduction will invariably impact service delivery at some point in the following areas: increased response times, delayed investigations and complex case closures, reduced proactive initiatives, reduced training availability, and delayed service delivery in administrative areas. In addition, the department's flexibility to respond to unforeseen major incidents will be impacted; however, the department believes this reduction can be managed while still meeting its requirements for 24/7 coverage of minimum staffing.</p>		
 <b>Reduce Operating Expenses</b>	\$610,000	0
<p>A decrease of \$610,000, or 2.4 percent of the FY 2015 Operating Expenses Adopted budget of \$25,910,405, will require the agency to reduce spending in several operating categories. This reduction is feasible; however, it will have a direct impact on the efficiency and effectiveness of the department and will impact service delivery at some point in the following areas: limit the availability and distribution of public educational and department recruiting materials, reduce stations' operating supply budgets which will impact the ability to prepare for weather related emergencies and any unknown situation that may arise, reduce funds available for non-mandated and some specialized training, and other operating impacts that will be managed throughout the fiscal year.</p>		

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# County Executive Summary

## FY 2016 Reductions General Fund Impact








Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Printing and Copying Supplies</b>	\$14,950	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
 <b>Replace Selected Uniform Patches with Pins</b>	\$7,500	0
<p>A decrease of \$7,500 is associated with an internal review of department operations conducted as part of the Mission Savings process in Fall 2014. The concept is to replace selected uniform patches with pins if appropriate. This reduction will be coordinated with appropriate stakeholder groups and is designed to have no impact on the department's core operations. If it is determined that this reduction cannot be executed as intended, the agency will identify alternate operating savings of this amount.</p>		
<b>90 - Police Department Total</b>		<b>\$2,422,450 0</b>
<b>91 - Office of the Sheriff</b>		
 <b>Manage Position Vacancies to Achieve Savings</b>	\$500,000	0
<p>A decrease of \$500,000, or 0.9 percent of the FY 2015 Adopted Personnel Services budget of \$53,956,925, will be achieved by extending the period of time that positions are held vacant. The reduction will not have a significant impact on the agency's operations as current staffing levels are sufficient.</p>		
 <b>Identify Non-compliant Vehicles</b>	\$250,000	0
<p>An increase of \$250,000 in revenue will be achieved by having Deputy Sheriffs from the Civil Enforcement Section canvass residential neighborhoods, while performing daily civil enforcement tasks, for out-of-state vehicles that may be evading the County's personal property tax. Deputies will enter the plate number of these vehicles into the Department of Tax Administration's Tax Evader page to determine if the vehicle is compliant. This reduction will not impact Deputies daily operations as they are required to travel through residential neighborhoods as part of serving summonses and other related duties.</p>		
 <b>Increase Inmate Billing</b>	\$100,000	0
<p>An increase of \$100,000 in revenue will be achieved by charging inmates for outstanding balances exceeding \$10 following their release from prison. Since 2005 the State of Virginia has allowed the Sheriff's Offices to charge inmates for room and board; the County charges \$2 per day. Prior to this revenue enhancement, outstanding balances were forgiven upon an inmate's release.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$6,850	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>91 - Office of the Sheriff Total</b>		<b>\$856,850 0</b>

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# County Executive Summary










## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>92 - Fire and Rescue Department</b>		
 <b>Reduce Operational Overtime</b>	\$543,125	0
<p>A decrease of \$543,125, or 3.0 percent of the FY 2015 Adopted overtime budget, will require the department to reduce operational overtime. The Fire and Rescue Department is a minimum staffed organization that must have at least 350 personnel working each day. In order to allow reasonable opportunity for leave and to fill unanticipated daily vacancies, personnel are brought in on overtime to ensure minimum staffing is achieved. In addition, there are also times when personnel are responding to an emergency and cannot leave when their shift is over. This also incurs overtime. Current overtime spending is significant based on a high vacancy rate due to the recent receipt of two SAFER grants, the opening of the Wolf Trap Fire Station and normal attrition. The department is addressing this situation in FY 2015 by holding additional recruit schools and increasing the number of recruits in each school. It is anticipated that these actions will result in overtime returning to a more normal level in FY 2016, resulting in overtime savings that will more than offset the increased spending in regular salaries.</p>		
 <b>Reduce VCU Medic Program to Six Per Year</b>	\$500,000	0
<p>A decrease of \$500,000 will result from reducing the number of individuals participating in paramedic training from 12 to six annually. The training is a joint effort between the Fire and Rescue Department (FRD) and Virginia Commonwealth University (VCU). FRD hosts the class at the Training Academy utilizing instructors from within the department and VCU provides the administrative support, curriculum development resources and clinical resources to provide an ALS certification program. This could potentially impact FRD's ability to maintain the appropriate number of staff with Advanced Life Support (ALS) training. In addition, this may increase overtime costs as staff with an ALS certification may be required to work additional shifts to ensure adequate coverage.</p>		
 <b>Utilize Grant Funding to Purchase Personal Protective Equipment (PPE)</b>	\$500,000	0
<p>A decrease of \$500,000 will require costs associated with personal protective equipment to be charged to grants for a period of two years. This is an appropriate grant expense and will not impact the department's operations.</p>		
 <b>Realize Savings Based on Timing of World Police and Fire Games</b>	\$350,000	0
<p>A decrease of \$350,000 results from the fact that significant costs were required in FY 2015 in preparation and support for the World Police and Fire Games (WPFPG), a multi-sport and recreation event for full time and retired professional firefighters and sworn law enforcement officers, that will be hosted by Fairfax County from June 26 to July 5, 2015. This reduction requires the department to eliminate support for WPFPG immediately following the games completion. As a result, the workload associated with demobilizing after the event, such as the preparation of after action reports, will have to be absorbed by WPFPG staff.</p>		
 <b>Reduce Miscellaneous Operating Expenses</b>	\$197,500	0
<p>A decrease of \$197,500, or 0.8 percent of the FY 2015 Adopted Operating budget, will result from reducing miscellaneous operating expenses including the number of fax machines and desktop phones, travel and training, certifications not required for employment, memberships and subscriptions, and food at events. This will reduce the department's operating flexibility but will not have a significant impact on the department's overall operations.</p>		
 <b>Defer Bay Door Opening Project</b>	\$64,000	0
<p>A decrease of \$64,000 will result from delaying the installation of remote openers on Fire Station bay doors that will allow for doors to be opened by remote. This project was initiated as a security measure as bay doors are currently on a timer and close 90 seconds after a vehicle leaves the station. Installing remote openers would allow for the doors to be closed immediately after a vehicle leaves the station. As a result, this reduction will result in bay doors continuing to close on a delay after a vehicle has left the station.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$50,000	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		

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# County Executive Summary






## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Defer Replacing Non-PC Replacement Fund Computers</b>	\$50,000	0
<p>A decrease of \$50,000 will require the department to defer the replacement of PCs that are not included in the County's PC Replacement Program for a period of two years. This may result in some PCs no longer functioning for a period of time prior to being replaced.</p>		
 <b>Reduce Number of Live Burns to Six Per Year</b>	\$30,000	0
<p>A decrease of \$30,000 will result in the number of acquired structure live burn trainings being reduced from 12 to six annually. These trainings replicate live burn situations as the department acquires structures slated for demolition and sets them on fire. This allows for trainees to enter a burning structure and perform all the required duties associated with controlling a live fire. Reducing the number of trainings may impact personnel's ability to perform all required activities during a live fire situation.</p>		
 <b>Eliminate Flu Shot Program</b>	\$30,000	0
<p>A decrease of \$30,000 will result from no longer purchasing and administrating the flu shot directly to work locations for Public Safety personnel. As a result, public safety personnel will be required to receive the flu shot through the County's Live Well Program or through their own insurance provider. This may result in fewer public safety personnel receiving the flu shot which may decrease staff availability due to illness.</p>		
 <b>Eliminate Recreation Center Subsidy</b>	\$30,000	0
<p>A decrease of \$30,000 will result from eliminating department support of Fairfax County recreation center usage for off-duty uniformed personnel. This will result in off-duty personnel being required to pay for a discounted membership through the County's Live Well program to utilize County recreation centers.</p>		
 <b>Eliminate On-Call PIO Program</b>	\$16,000	0
<p>A decrease of \$16,000 will result in the elimination of the on-call Public Information Officer (PIO) program. Currently, the PIO is available 24 hours a day to assist incident commanders with press information and interviews. This reduction will require the incident commander, or designee, to respond to media inquiries when the PIO is not working.</p>		
 <b>Eliminate Public Safety Teleconferencing System</b>	\$15,000	0
<p>A decrease of \$15,000 is associated with an internal review of department operations conducted as part of the Mission Savings process in Fall 2014. This reduction will result in the elimination of the Public Safety teleconferencing system. The current system will be replaced by an on-demand service which can be operated at a reduced cost.</p>		
 <b>Utilize Grant Funding to Support Tiller Truck Training</b>	\$10,620	0
<p>A decrease of \$10,620 will require costs associated with Tiller Truck Training to be charged to grants for a period of two years. This is an appropriate grant expense and will not impact the departments operations.</p>		
 <b>Utilize Grant Funding to Support the West Point Leadership Training</b>	\$10,255	0
<p>A decrease of \$10,255 will require costs associated with West Point Leadership Training to be charged to grants for a period of two years. This is an appropriate grant expense and will not impact the departments operations.</p>		
 <b>Eliminate Weekend Fire Boat Patrols</b>	\$10,000	0
<p>A decrease of \$10,000 will require the department to no longer patrol Pohick Bay and the Potomac River during the boating season. Currently, the department patrols these areas from 10 A.M. to 7 P.M. during boating season. This will result in reduced interaction with boaters in order to promote safe boating practices as well as to serve as an authoritative figure encouraging boat safety. In addition, response times to events requiring the fireboats assistance will increase as the crew will have to respond from the fire station to the boat dock and load advanced life support equipment prior to proceeding to the events location.</p>		

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# County Executive Summary




## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
 <b>Reduce Citizens Fire Academy to One Per Year</b>	\$8,500	0
<p>A decrease of \$8,500 will reduce the number of individual's participating in the Citizens Fire and Rescue Academy from 50 to 25 on an annual basis. The Citizens Fire and Rescue academy is designed to provide citizens with an overview of the services provided by the department and to increase fire and life safety awareness. Residents 18 and older participate in a nine week program to learn more about how the department is organized and operates.</p>		
<b>92 - Fire and Rescue Department Total</b>		<b>\$2,415,000 0</b>
<b>93 - Office of Emergency Management</b>		
 <b>Reduce Operating Expenses</b>	\$35,000	0
<p>This reduction reduces the Office of Emergency Management's operating budget from \$569,104 to \$534,104. Of this total, \$14,300 will impact a Community Outreach Program that provides educational materials to Fairfax County residents about preparedness for significant events through the implementation of the Fairfax Alerts system. This reduction will significantly reduce the number of brochures, flyers, magnets and other related materials available. The region has received federal funding for the alerting system but it is the County's responsibility to educate residents on the importance of staying informed. An additional \$14,300 will impact the Training and Exercise Program by eliminating funding for an all hazards certification class tailored to Emergency Operations Center (EOC) staff. This could potentially result in a decreased number of certified and qualified employees that can work in the EOC in the event of a catastrophic event. Also a reduction of \$6,400 will be absorbed by decreasing contractual services as well as scaling back annual membership and partnership events.</p>		
 <b>Manage Position Vacancies to Achieve Savings</b>	\$10,000	0
<p>This reduction will require the agency to manage their position vacancies. Savings can be achieved by delaying the hiring of current and future merit positions. The agency has identified several positions that will become vacant either in FY 2015 and FY 2016 as part of their Workforce and Succession planning. Savings can be achieved by delaying the hiring of current and future merit positions and eventually filling at a lower point on the pay scale.</p>		
 <b>Reduce Operating Expenses</b>	\$6,400	0
<p>As part of the Mission Savings process, the Office of Emergency Management identified savings in multiple categories including the elimination of a subscription weather feed, as well as other miscellaneous operating expenses to achieve savings.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$600	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>93 - Office of Emergency Management Total</b>		<b>\$52,000 0</b>



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# County Executive Summary

## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>97 - Department of Code Compliance</b>		
 <b>Discontinue Enforcement of Grass Ordinance</b>	\$120,000	0
<p>Discontinuing the enforcement of the grass and lawn provisions of the Fairfax County Code has the potential to have a significant impact on communities since uncut grass is an early indicator of potentially larger health and safety issues. While this program enables the Department of Code Compliance to identify and address early property maintenance issues, the principal intent of the program is the maintenance of quality of life and neighborhood integrity.</p> <p>As a result of eliminating the enforcement of the grass ordinance the agency will be unable to perform inspections or contract to have violating properties mowed. Currently, once it has been determined that the property meets the criteria for grass enforcement, seasonal Engineering Technicians will inspect the property of the grass complaint in a timely fashion. The majority of these issues are resolved with voluntary compliance once the owner has been notified and educated by the Engineering Technician. Approximately 15 percent of the complaints received via intake as grass complaints require a referral to appropriate investigative staff for other more serious health and safety/property maintenance issues. DCC receives approximately 1,800 grass complaints annually, equitably distributed among all nine magisterial districts indicating that this problem is not unique to one area of the county, but rather, a shared problem throughout Fairfax County. With the program elimination, when a complaint is received the agency would only be able to send advisory letters to offending property owners expressing neighborhood concerns and requesting that the grass be cut or maintained; however, there would be no enforcement.</p>		
 <b>Reduce Operating Expenses</b>	\$25,000	0
<p>As part of the Mission Savings process, the Department of Code Compliance identified reductions in operating categories such as uniforms and professional contract services to generate savings. This reduction will require close management of the agency's Operating Expenses in FY 2016.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$950	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		
<b>97 - Department of Code Compliance Total</b>		<b>\$145,950      0</b>
<b>10001 - General Fund Total</b>		<b>\$20,394,499      64</b>






### 40040 - Fairfax-Falls Church Community Services Board

 <b>Reduce Expenditures in Office Supplies</b>	\$7,500	0
<p>This reduction is anticipated to provide \$7,500 in savings by limiting orders of calendars, appointment books, planners and similar supplies to employees who do not have easy access to computers or mobile devices, and are often working outside of the office. Because nearly all staff have easy access to Outlook via their computer and/or mobile device, and especially as CSB begins to implement the Credible scheduling functionality, it will become less useful to maintain paper calendars, especially for direct service providers.</p>		
 <b>Reduce Printing and Copying Supplies</b>	\$2,500	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible.</p>		

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# County Executive Summary






## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<p> <b>Eliminate One Filled Management and Budget Coordinator Position</b></p> <p>This reduction eliminates 1/1.0 FTE filled Management and Budget Coordinator position within CSB Central Administration deployed to CSB Special Projects and Human Services cross-system planning. This position develops and manages a monthly dashboard of key activities within the CSB, facilitates multi-agency efforts to meet Human Services business requirements, and develops policy and an implementation structure for a Human Services Information Technology Strategic Plan. The work will have to be absorbed by remaining staff.</p>	\$179,616	1
<p> <b>Eliminate One Filled Substance Abuse Counselor IV Position at Merrifield Center</b></p> <p>This reduction eliminates 1/1.0 FTE filled Substance Abuse Counselor IV position providing outpatient and day treatment services to approximately 25-30 youth and families in Youth &amp; Family Outpatient and Day Treatment Services. Outpatient and Day Treatment Services provides assessment, education, therapy and case management services for youth ages 3 through 18 with serious emotional disturbance, substance use or co-occurring disorders. In FY 2014, the Outpatient and Day Treatment programs served 1,570 youth and families with 65 full-time and one part-time staff. As a result of efficiencies in this program due to the opening of Merrifield Center, this position's workload can be absorbed by existing staff.</p>	\$147,119	1
<p> <b>Eliminate Diversion to Detoxification Outreach Program and Three Positions</b></p> <p>This reduction eliminates 3/3.0 FTE positions, including one Substance Abuse Counselor III, one Substance Abuse Counselor II, and one Substance Abuse Counselor I, in the Diversion to Detoxification program. The program represents the outreach component of Fairfax Detoxification Center, a 32-bed residential facility that provides a supervised, structured, supportive and therapeutic environment for individuals to safely detoxify from alcohol and other drugs. The Diversion program offers resources and services to individuals intoxicated in public, transporting them to a safe place such as the Fairfax Detoxification Center or hospital, and offering the appropriate level of care. In FY 2014, 451 diversions were made to a total of 234 unduplicated individuals. This saved approximately 1,353 public safety personnel hours, or an estimated 3 hours per diversion, preserving law enforcement resources and enhancing community safety. The outreach effort is a critical function in terms of building relationships with individuals with substance use disorder, diverting them from arrest, and reducing the burden on public safety. While the underlying core service of detoxification would still be available to those who present to the Fairfax Detoxification Center, this reduction would not only adversely impact those who require detoxification services within the community, but also community service providers and public safety and human services personnel who may otherwise be required to respond to calls for service.</p>	\$257,394	3
<p> <b>Reduce Infant and Toddler Connection Appropriated Reserve</b></p> <p>This reduction reduces the appropriated reserve in the Infant and Toddler Connection (ITC) program by \$500,000, from \$1,000,000 to \$500,000, as this amount is not anticipated to be needed until at least FY 2018 based on current growth rate projections. In FY 2014, an appropriated reserve was established to support anticipated increased contractor expenses and additional services to provide mandated service coordination as well as clinical and therapeutic services to more eligible children. This reduction will decrease flexibility in the program's capacity to provide federally mandated services to infants and toddlers with, or at risk of, developmental delays should caseloads increase beyond expectations.</p>	\$500,000	0
<p> <b>Close Sojourn House</b></p> <p>This reduction closes the CSB-operated Sojourn House, an 8-bed community-based therapeutic group home for girls ages 12 through 17 with serious emotional disturbance or serious emotional disturbance with co-occurring substance use disorder. Closure involves eliminating 10/10.0 FTE positions, including one Mental Health Manager, one Mental Health Supervisor/Specialist, one MH/ID/ADS Senior Clinician, three Mental Health Therapists, and four Mental Health Counselors and associated limited term funding. Despite advertising services to multiple Virginia jurisdictions, utilization rates at Sojourn have been steadily decreasing from 79 percent in FY 2011 to 53 percent in FY 2014, when a total of 17 individuals were served. This reduction would eliminate capacity in CSB directly-operated programs, instead relying on community partners in the Northern Virginia region to utilize CSA and CSB Mental Health State Initiative funding to support residential placements. This reduction includes a decrease of \$842,140 in non-County revenue, and thus there is a savings of \$146,648 to the General Fund Transfer.</p>	\$146,648	10

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# County Executive Summary


## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<p> <b>Eliminate Two Filled Positions Providing Assessment Services</b></p> <p>This reduction eliminates two filled positions, including one Mental Health Supervisor and one Substance Abuse Counselor II, providing face-to-face comprehensive screening and assessment services for individuals prior to their entry into the CSB system of care. The Assessment Unit determines individuals' need, eligibility for services, and level of care required, conducting 1,745 assessments in FY 2014. Eliminating these two positions will reduce capacity to assess individuals for substance use disorder and substance use disorder with co-occurring mental illness by approximately 280 assessments annually if the work cannot be absorbed by remaining staff. However, fewer assessments are anticipated to be required based on the CSB's recently adopted Priority Access guidelines. CSB also anticipates the remaining 12 positions in this unit can absorb the workload so there is minimal impact on direct service provision.</p>	\$234,685	2
<p> <b>Eliminate One Vacant CSB Service Director</b></p> <p>This reduction eliminates 1/1.0 FTE CSB Service Director for Engagement, Assessment and Referral Services based on a CSB organizational realignment designed to improve service delivery and increase efficiencies. As part of the realignment, the Access and Assessment Units within this service area will be absorbed into Behavioral Health Outpatient and Case Management Services, while the Call Center and PATH/Hypothermia programs will be absorbed into Acute and Emergency Services. Elimination of this position is not expected to impact the numbers of clients served or wait times for service, although it may reduce the CSB's presence, outreach, and capacity building efforts in the community.</p>	\$160,259	1
<p> <b>Reduce Eight Positions and Limited Term Funding in Residential Treatment and Supportive Community Residential Services</b></p> <p>This reduction eliminates 8/8.0 FTE positions and limited term funding in Residential Treatment and Supportive Community Residential Services providing residential services to individuals with severe mental illness, substance use disorder, or co-occurring disorders, and instead proposes to contract with community partners to provide those services. Many of the individuals served are homeless, have chronic and severe physical health conditions and have histories of self-injury and/or violence. In FY 2014, 980 individuals were served by 169 full-time staff. As a result of this reduction, there will not be a reduction in capacity to provide services, but service quality and effectiveness may decline, and if retention of contracted staff becomes an issue, additional service impacts could result.</p>	\$213,648	8
<p> <b>Eliminate One Vacant and One Filled Position in Assisted Community Residential Services</b></p> <p>The reduction eliminates 2/2.0 FTE Intellectual Disability Specialist positions in directly-operated group homes for individuals with intellectual disabilities and also recognizes savings in operating expenses from prior consolidation of directly-operated group homes. Assisted Community Residential Services operates nine group homes and five apartments for individuals with intellectual disabilities, utilizing 89/89.0 FTE positions to provide direct care services and management thereof for approximately 57 individuals. Eliminating these positions will reduce program capacity to support these individuals in recreational and individual-specific activities, as well as decrease flexibility for managers to coordinate and provide direct care when needed. The work will be absorbed by remaining staff.</p>	\$306,652	2
<p> <b>Reduce One Service Director Position and Restructure Staff Within Jail-Based Behavioral Health Services</b></p> <p>This reduction eliminates 1/1.0 FTE CSB Service Director position and reclassifies 1/1.0 FTE MH/ID/ADS Senior Clinician to a Mental Health Therapist at the Fairfax County Adult Detention Center. Forensic Transition and Intensive Community Treatment Services provides behavioral health services, including assessment, referral, education and limited substance use disorder treatment to adults incarcerated at the Fairfax County Adult Detention Center. The CSB Service Director position is responsible for developing, supervising and administering a program of behavioral health services for incarcerated individuals and their families, as well as serving as CSB's liaison to the Sheriff's Department, courts, attorneys, state hospitals and family members. The on-site management and supervision responsibilities would likely be absorbed by remaining staff. Reclassifying a MH/ID/ADS Senior Clinician to a Mental Health Therapist will provide additional capacity for discharge planning services to individuals with mental illness, reducing capacity to engage individuals early in their incarceration.</p>	\$184,979	1
<b>Total</b>	<b>\$2,341,000</b>	<b>29</b>
<b>40040 - Fairfax-Falls Church Community Services Board Total</b>	<b>\$2,341,000</b>	<b>29</b>

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# County Executive Summary

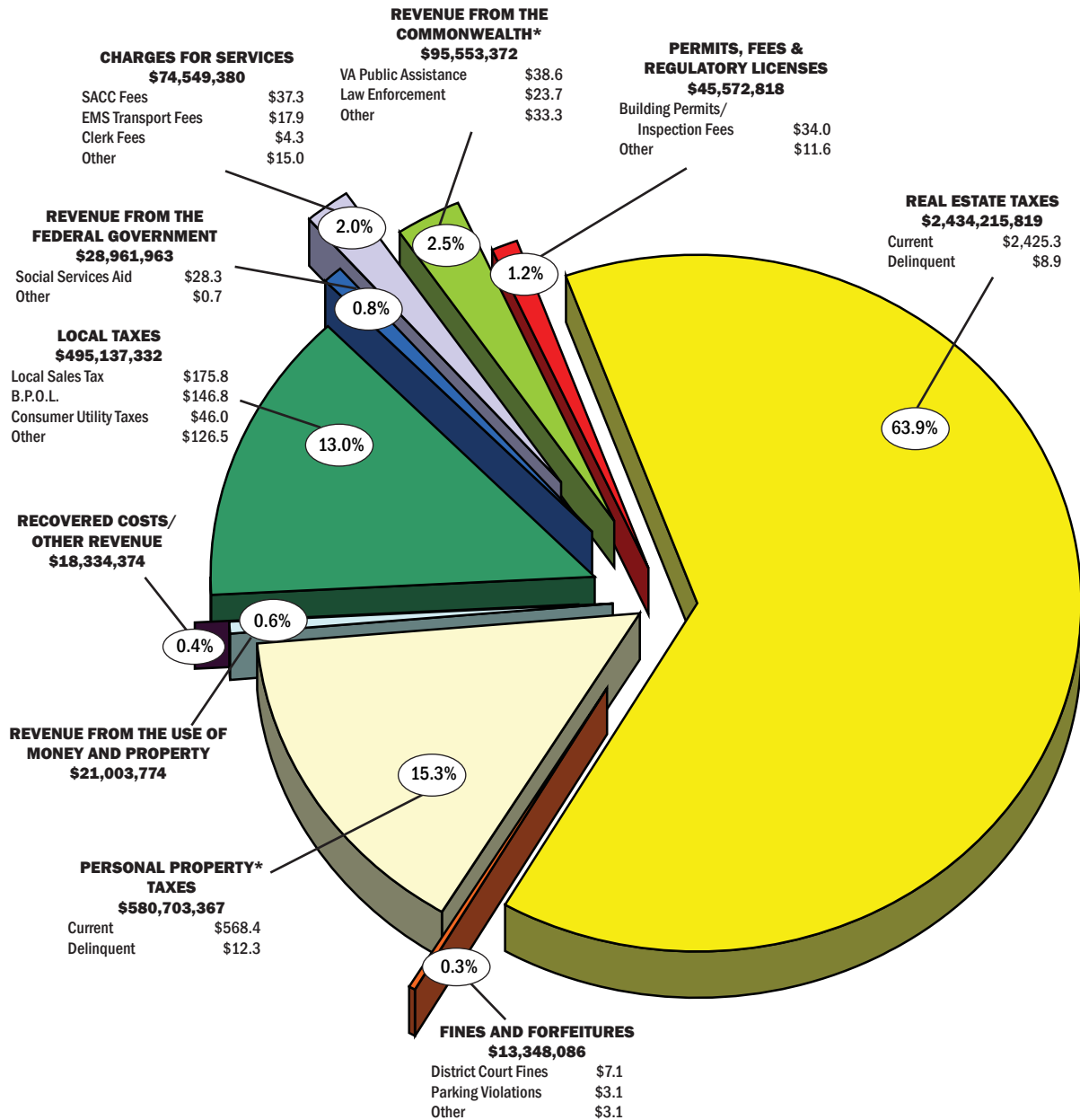
## FY 2016 Reductions General Fund Impact

Reduction Title / Impact Statement	Reduction	
	Funding	Posn
<b>60020 - Document Services</b>		
 <b>Reduce Printing and Copying Supplies</b>	\$120,000	0
<p>This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in Fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible. As a result, a reduction to the General Fund transfer in Fund 60020, which supports printing requirements in General Fund agencies, of \$120,000 was executed.</p>		
<b>Total</b>	<b>\$120,000</b>	<b>0</b>
<b>60020 - Document Services Total</b>	<b>\$120,000</b>	<b>0</b>
<b>Total Reductions</b>	<b>\$22,855,499</b>	<b>93</b>

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# FY 2016 ADVERTISED GENERAL FUND RECEIPTS

Where it comes from . . .  
(subcategories in millions)



**FY 2016 GENERAL FUND RECEIPTS = \$3,807,380,285 \*\***

\* 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.

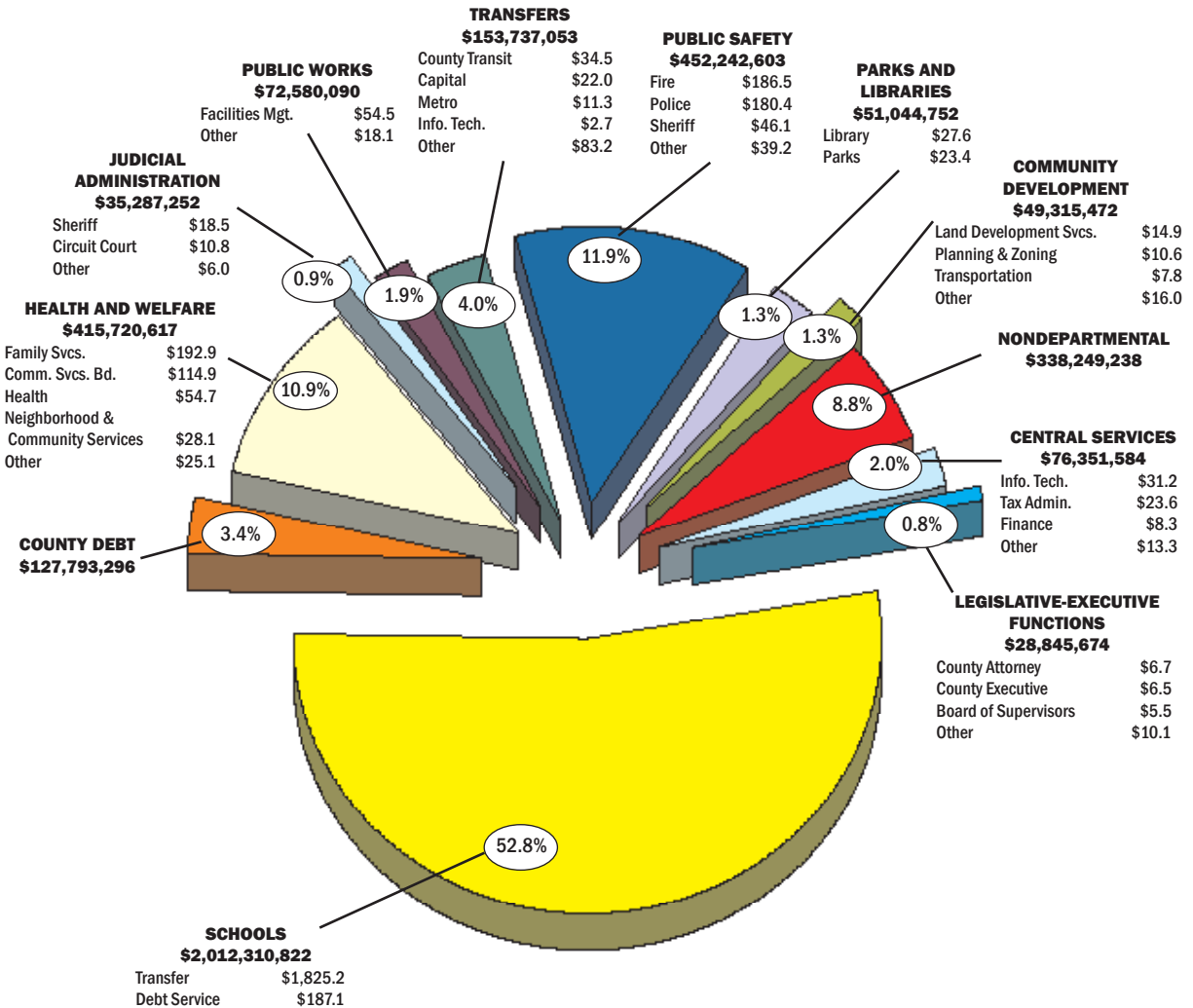
\*\* Total County resources include the receipts shown here, as well as a beginning balance and transfers in from other funds.

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.



# FY 2016 ADVERTISED GENERAL FUND DISBURSEMENTS

Where it goes . . .  
(subcategories in millions)



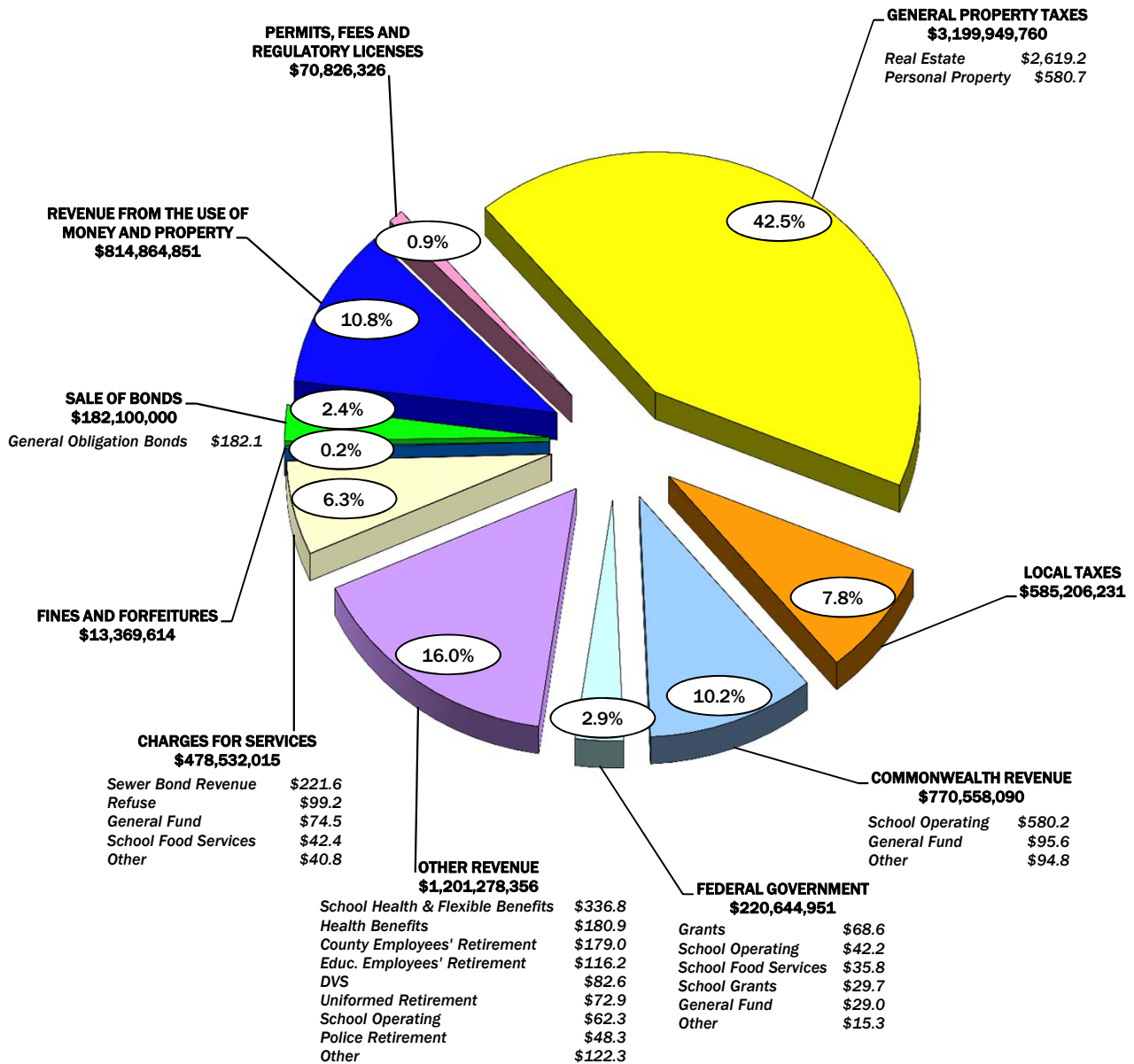
**FY 2016 GENERAL FUND DISBURSEMENTS = \$3,813,478,453**

In addition to FY 2016 revenues, available balances and transfers in are also utilized to support disbursement requirements.

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# FY 2016 ADVERTISED BUDGET PLAN REVENUE ALL FUNDS

(subcategories in millions)

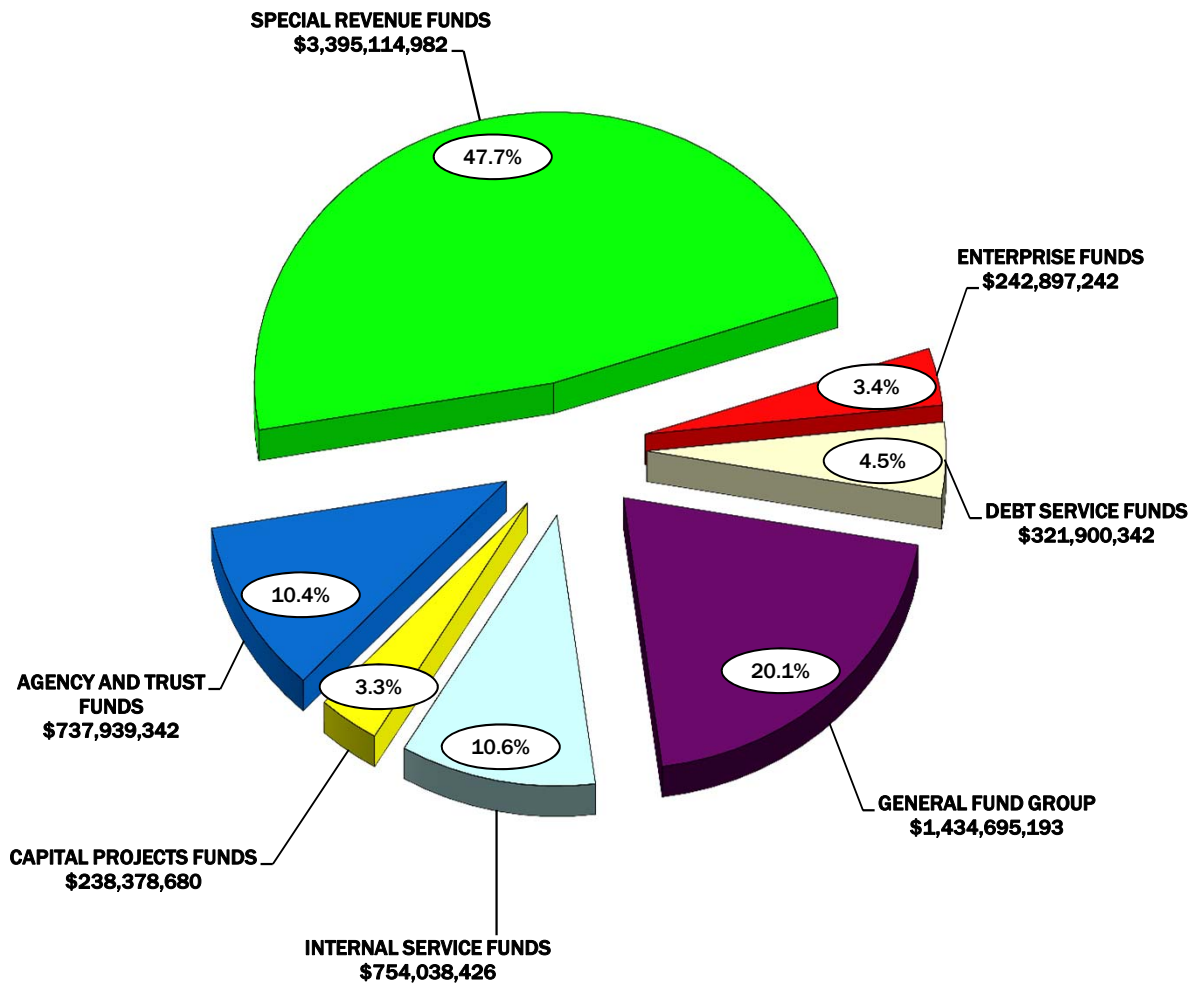


**TOTAL REVENUE = \$7,537,330,194**

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.

See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.

# FY 2016 ADVERTISED BUDGET PLAN EXPENDITURES ALL FUNDS



**TOTAL EXPENDITURES = \$7,124,964,207**

*See the "Adopted Budget Summary" section for details regarding the final budget as approved by the Board of Supervisors.*

# FY 2016

Adopted Budget Plan



## **Multi-Year Budget - FY 2016 and FY 2017**

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## Multi-Year Budget – FY 2016 and FY 2017

### Multi-Year Financial Planning Process/Financial Forecast

Beginning in FY 2014, the County undertook a more comprehensive multi-year General Fund budgeting process - the development of a two-year budget framework. The two years include the budget just approved by the Board of Supervisors (FY 2016) and the subsequent year framework (FY 2017). In this way County staff throughout the organization will be able to more completely outline the prospective issues that will need to be addressed as part of the budget process for the following year, more clearly demonstrate the impact of decisions in the budget being adopted, and lay out a more accurate projected shortfall or surplus for the next year as well as any associated options for balancing that budget. The process will culminate in the adoption each year of the annual budget, as required by State Code.

In addition to the development of the requirements for the budget year, the process includes review and analysis by each General Fund agency of its upcoming requirements for FY 2017. Specifically, agencies are projecting increased workload requirements, the impact of changing demographics, and the cycle of replacement for infrastructure, as well as areas for greater efficiency.

The multi-year budget process includes a three-year historic view of the General Fund, the FY 2015 revised budget, the FY 2016 Adopted Budget and the FY 2017 Projections. In addition, a detail of increases, both in dollars and as percentages, are included at the end of this section. This review will be expanded next year with another year of budget forecast added to further enhance budget development.

### Summary of the FY 2016 and FY 2017 Multi-Year Budget

As a result of the projections for revenues and expenditures included below, a budget shortfall of \$95.52 million is currently projected for FY 2017. In summary (in millions):

General Fund	FY 2015 Revised	FY 2016 Adopted	FY 2017 Projected	% Change FY 2016 – FY 2017
Beginning Balance	\$156.39	\$75.92	\$76.70	
Revenues	\$3,703.13	\$3,810.51	\$3,905.04	2.48%
Transfers In	\$12.15	\$9.83	\$9.83	
<b>Total Available</b>	<b>\$3,871.67</b>	<b>\$3,896.25</b>	<b>\$3,991.57</b>	
School Operational and Debt				
Service Transfer	\$1,945.64	\$2,012.31	\$2,085.17	3.62%
County Disbursements	\$1,850.11	\$1,807.24	\$1,921.48	6.32%
<b>Total Disbursements</b>	<b>\$3,795.75</b>	<b>\$3,819.55</b>	<b>\$4,006.64</b>	<b>4.90%</b>
Ending Balance	\$75.92	\$76.70	(\$15.07)	
Managed Reserve	\$75.92	\$76.70	\$80.44	
Other Reserves	\$0.00	\$0.00	\$0.0	
<b><u>As included in the FY 2016 and FY 2017 Multi-Year Budget</u></b>				
<b>Current Balance/(Shortfall)</b>		<b>\$0.00</b>	<b>(\$95.52)</b>	

The detail of the revenue and expenditure assumptions discussed below are also presented in the Multi-Year Budget Schedule at the end of this section, and the County Executive's budget letter contains important information on the context of the FY 2016 and FY 2017 Multi-Year Budget.

# Multi-Year Budget – FY 2016 and FY 2017

## Revenue Assumptions

Based on the assumptions and estimates detailed below, General Fund revenues are projected to experience moderate increases of 2.90 percent and 2.48 percent in FY 2016 and FY 2017, respectively. Revenue growth rates for individual categories are shown in the following table:

### ACTUAL AND PROJECTED REVENUE GROWTH RATES

Category	ACTUAL	PROJECTIONS		
	FY 2014	FY 2015	FY 2016	FY 2017
Real Estate Tax - Assessment Base	3.40%	5.77%	3.46%	3.20%
Equalization	2.63%	4.84%	2.40%	2.35%
Residential	3.50%	6.54%	3.39%	3.25%
Nonresidential	0.14%	-0.10%	-0.60%	-0.50%
Normal Growth	0.77%	0.93%	1.06%	0.85%
Personal Property Tax - Current <sup>1</sup>	0.32%	0.92%	1.08%	1.25%
Local Sales Tax	-0.86%	3.40%	2.76%	2.80%
Business, Professional and Occupational, License (BPOL) Taxes	-2.69%	-3.39%	0.00%	1.00%
Recordation/Deed of Conveyance	-25.41%	-1.95%	1.00%	1.00%
Interest Rate Earned on Investments	0.45%	0.43%	0.65%	0.85%
Building Plan and Permit Fees	2.44%	7.11%	9.83%	2.00%
Charges for Services	-1.86%	2.95%	1.63%	0.60%
State/Federal Revenue <sup>1</sup>	4.04%	-2.13%	3.58%	0.31%
<b>TOTAL REVENUE</b>	<b>2.52%</b>	<b>3.26%</b>	<b>2.90%</b>	<b>2.48%</b>

<sup>1</sup> 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.

### *Economic Indicators and Assumptions*

Economic projections for the national and local economies were reviewed from a variety of sources in the development of these revenue estimates including IHS, the Congressional Budget Office and the National Association of Realtors. For forecasts of the state and Northern Virginia economies, staff reviewed information from Chmura Economics & Analytics and George Mason University's Center for Regional Analysis. Projections specific to Fairfax County are obtained from economic forecaster IHS.

The U.S. economy contracted at a rate of 0.7 percent during the first quarter of 2015 after growing 2.2 percent in the fourth quarter of 2014. The slowdown likely reflected temporary factors, such as harsh winter weather. Consumer spending, which makes up more than two-thirds of economic activity, grew 1.8 percent in the first quarter, compared with an increase of 4.4 percent in the fourth quarter. In addition, exports declined 7.6 percent as the strong dollar made U.S. goods more expensive for foreign buyers. Government spending declined 1.1 percent. The U.S. economy is estimated to have grown 2.4 percent in 2014 and most economists anticipate that it will expand approximately 3.0 percent in calendar year 2015.

Nationwide, job growth was robust throughout 2014. On average, 260,000 jobs per month were added during 2014, compared to an average monthly gain of 199,000 in 2013. The unemployment rate in April 2015 was 5.4 percent, the lowest level since April 2008.

## Multi-Year Budget – FY 2016 and FY 2017

Gains in home prices nationwide slowed during 2014. According to the S&P/Case-Shiller home price index, home prices were up 4.5 percent for the 12 months ending December 2014, the slowest rate since October 2012. Home prices in the Washington Metropolitan area posted a 1.5 percent gain during the same period. The pace of home price appreciation is expected to remain constrained during 2015 due to low inventory levels and tight lending standards.

For years, Fairfax County benefited from its proximity to the federal government. During the recession, the region was an anomaly in that it shed fewer jobs than most other areas in the country as the federal government increased spending and hiring to prop up the economy. During the last couple of years, however, the local economy has been underperforming, as the ripple effects from sequestration cuts proved more long-lasting than initially expected. The cornerstone sectors – the federal government and professional services – are losing jobs. Based on revised figures, federal employment in Northern Virginia decreased by 3,700 jobs from December 2012 through December 2014. During the same period, the Professional and Business Services sector lost 9,600 jobs. In 2014, the number of jobs in Northern Virginia stagnated, rising at a revised rate of just 0.1 percent. Prior to the recession, job growth averaged 2.4 percent from 2004 through 2007. This equates to just 1,100 jobs created in 2014, a dramatic decline from the 9,200 jobs created in 2013 and the average of 25,850 jobs created in 2011 and 2012. However, during the first quarter of 2015, the labor market has shown significant improvement, rising an average of 14,830 new jobs per month.

Based on preliminary estimates from IHS, Gross County Product (GCP), adjusted for inflation, increased at a rate of just 0.7 percent in 2014 after decreasing 2.0 percent in 2013. The County's unemployment rate is 3.9 percent as of March 2015, a decline from the 4.3 percent experienced in March 2014.

### *Local Housing Market*

The weak labor market in Northern Virginia has been a weight on the local housing market. Based on information from the Metropolitan Regional Information System (MRIS), the average sales price of homes sold in Fairfax County rose a modest 1.3 percent from \$531,567 in 2013 to \$538,280 in 2014. The average 2014 home selling price has still not reached its previous peak value of \$543,271 achieved in 2005. MRIS also reported that 13,549 homes sold in the County in 2014, down 10.1 percent from 2013. Homes that sold during 2014 were on the market for an average of 45 days, 8 days longer than the 2013 level of 37 days. The local housing market showed improvement during the first quarter of 2015. The number of homes sold during this period increased 5.3 percent over the first quarter of 2014. Home price appreciation also accelerated during this period. The average price of a home sold during the first quarter of 2015 was up 3.7 percent from \$505,853 to \$524,675. Home sales throughout 2015 will impact the FY 2017 real estate assessment base.

### *Local Nonresidential Market*

The stalled labor market also impacted the commercial real estate market. As government contractors cut back employment, they reduced their real estate footprints and delayed expansions. Total office leasing activity during 2014 was 9.8 million square feet, down from the three-year high of 12.3 million square feet in 2013. The majority of the leasing activity in 2014 involved renewals and consolidations. In 2014, office development continued around Metro stations on the Silver Line corridor and near Fort Belvoir. New office deliveries exceeded 1.5 million square feet in eight buildings during 2014. The increased space and lower leasing activity resulted in an increase in the office vacancy rate. According to the Fairfax County Economic Development Authority, the direct office vacancy rate rose from 14.4 percent in 2013 to 16.3 percent as of year-end 2014. This is the highest office vacancy rate since 1991 when the rate was 16.8 percent. Including sublet space, the overall office vacancy rate as of year-end 2014 was 17.7 percent, a one-percentage point increase over the 16.7 percent recorded as of year-end 2013.

## Multi-Year Budget – FY 2016 and FY 2017

Office vacancy rates are anticipated to remain high in 2015 due to sluggish economic conditions and new office deliveries. As of year-end 2014, nine buildings with an additional 2.5 million square feet were under construction in the County. Over half of this new office space is speculative development. The interest in speculative development reflects confidence in the Fairfax County office market; however, as vacancy rates are still elevated in historical terms, there could be concern that this space will not be easily leased. Speculative development has been focused along Metro's Silver Line in Tysons and Reston, as well as in the southeastern portion of the County around the National Geospatial-Intelligence Agency.

### *Personal Property Taxes*

Current Personal Property Tax revenue, which represents approximately 15 percent of total General Fund revenue, is anticipated to experience an increase of 1.1 percent in FY 2016 primarily due to a modest rise in the vehicle component, which comprises over 73 percent of the total Personal Property levy. Nationwide, new vehicle sales in 2014 rose to their highest level since 2006. Increases in consumer confidence and low gas prices were two reasons for the increase. These factors will impact Personal Property Tax revenue in FY 2017, which is projected to increase 1.25 percent over FY 2016.

### *Other Major Revenue Categories*

Sales tax receipts are projected to rise 3.4 percent in FY 2015. This rate, which is the highest rate in three years, is partially due to the decline in FY 2014 caused by severe winter weather, refunds totaling \$2.0 million and federal sequestration. Moderating growth of 2.8 percent is projected in both FY 2016 and FY 2017. BPOL (Business, Professional and Occupational License tax) receipts will continue to be impacted by lower projected federal procurement spending. Consultant and professional business services will feel the brunt of this impact. Combined, these categories comprise nearly 44 percent of total BPOL receipts. Total BPOL receipts are anticipated to drop 3.4 percent in FY 2015 and experience no growth in FY 2016. In FY 2017, the consultant and professional business services categories are anticipated to be level with FY 2016 receipts primarily as a result of the recent Virginia Supreme Court decision. Other BPOL categories such as retail and professional occupations are projected to experience modest growth of 1.7 percent. Overall, BPOL receipts are expected to increase 1.0 percent in FY 2017. Recordation and Deed of Conveyance revenues, which are paid for recording deeds, are anticipated to be down in FY 2015 primarily due to declines in mortgage refinancings. Growth of 1.0 percent is projected in FY 2016 and FY 2017 based on modest growth in home sales.

Building permit fee revenue is anticipated to rise 7.1 percent and 9.8 percent in FY 2015 and FY 2016, respectively, as a result of an across the board fee increase effective January 2015 that will be used to support additional staff to improve customer service and reduce plan review timeframes. Due to development around the Metro's Silver Line, Tysons and Fort Belvoir, construction activity and building permit fee revenue are forecasted to grow 2.0 percent in FY 2017. Other permits, licenses, and user fees are also expected to experience modest growth throughout the forecast period.

Revenue from Interest on Investments is highly dependent on Federal Reserve actions. The federal funds rate has remained unchanged since the end of 2008, when it was set at 0.0 to 0.25 percent, the lowest in history. Based on statements by the Federal Reserve, the federal funds rate is expected to begin to rise gradually during FY 2016 based on the improvement in U.S. economic conditions. The average annual yield on County investments is anticipated to be 0.65 percent in FY 2016. A modest increase in the yield to 0.85 percent is anticipated in FY 2017.

Included in the FY 2015 estimate for Revenue from the Commonwealth is a decrease of \$2.4 million based on the County's share of a \$30 million statewide reduction in Aid to Localities. The General Assembly eliminated the reduction in FY 2016. The forecast assumes that there is no reduction in FY 2017. All other



## Multi-Year Budget – FY 2016 and FY 2017

state revenue categories in FY 2017 have been held at their FY 2016 level except for an increase in anticipated reimbursements of \$0.4 million associated with increased expenditures resulting from rising caseloads for the Self-Sufficiency program. Revenue from the federal government has been held level in FY 2017. Staff will continue to monitor the impact of state and federal spending on County funding streams.

### Disbursement Assumptions

The disbursement adjustments for FY 2017 reflect a **\$187.09 million increase over FY 2016**. The most significant increases are discussed below. Detailed information on the Actuals and FY 2016 Adopted Budget Plan can be accessed online at:

[http://www.fairfaxcounty.gov/dmb/fy2016/adopted/where\\_it\\_goes.htm](http://www.fairfaxcounty.gov/dmb/fy2016/adopted/where_it_goes.htm)

It is important to note that the assumptions contained below will be revalidated during the FY 2017 and FY 2018 multi-year budget development process and it may be necessary to make changes in order to maintain a balanced budget and address Board priorities.

#### *Fairfax County Public Schools (FCPS)*

**\$72.85 million**

The County transfers to FCPS will be made up of three components in FY 2017. The first and by far the largest is the transfer in support of the operations of Schools, the second is designated for capital infrastructure and the third is for debt service on bonds issued for School construction. The total increase for all three components is projected to be \$72.85 million. As a result, the County commitment for Schools in FY 2017 would increase 3.62 percent and in total would be 52.0 percent of General Fund Disbursements based on the projected level of disbursements for FY 2017. More details on each are provided below.

#### School Operating Fund

Assuming a 3 percent increase in the transfer to the Fairfax County Public Schools for operations results in an increase of approximately \$54.75 million for a total of \$1.88 billion. It is important to note that the 3 percent increase in the transfer for FCPS does not fully fund the FY 2017 requirements that are currently projected by Schools which reflect current revenue estimates and projections for enrollment growth and compensation and benefit requirements. As a result, there is a projected shortfall of approximately \$80 million for FCPS in addition to the projected shortfall of almost \$96 million for the County. The 3 percent increase is based on the County's prioritization of School funding, but in recognition that the current projection for County revenue growth for FY 2017 is only 2.48 percent. The Board of Supervisors made clear in their Budget Guidance that the 3 percent is a preliminary guideline and that the Board will work with the School Board to reevaluate the 3 percent guideline for the FCPS transfer prior to the release of the FY 2017 Advertised Budget Plan. The Board of Supervisors will also continue to advocate in partnership with the School Board for sufficient levels of state funding necessary to fund the County's schools.

#### School Infrastructure Replacement and Upgrade Projects

Consistent with the recommendations of the Infrastructure Financing Committee and the Board action of March 25, 2014, a County transfer of \$13.1 million is included to the School Construction Fund beginning in FY 2017. This increase in the transfer is intended to fund Infrastructure Replacement and Upgrade projects and does not affect consideration of the County transfer to the School Operating Fund making this recommendation cost neutral to the Schools. FCPS has used an average of \$13.1 million in bond funding each year for the past five years to meet Infrastructure Replacement and Upgrades. The Committee recommended that both the County and Schools limit the practice of funding Infrastructure

## Multi-Year Budget – FY 2016 and FY 2017

Replacement and Upgrades through bond or proffer funding. This transfer will fund, through Pay-as-you-go funding, capital replacement and upgrade requirements and will free up general obligation bond funding for large replacement or new capacity requirements.

### School Debt Service

In addition, based on the size of bond sales for School facilities (of \$155 million), an increase of \$5 million is anticipated for FY 2017 for debt service.

### **Employee Compensation (Pay and Benefits)**

**\$39.94 million**

For purposes of the FY 2017 plan a \$39.94 million placeholder for employee pay increases is used. It is based on:

- 1) Market rate increases (MRA) for all employees are assumed at an estimated cost of \$17.32 million which assumes a 1.5 percent MRA. The actual MRA, based on the previously agreed to funding calculation, will be calculated in the Fall of 2015. The MRA increase in funding is applied to employee salaries at the beginning of the fiscal year. The MRA provides a guide to the amount of pay structure adjustment needed to keep County pay rates competitive with the market.
- 2) Funding of \$11.20 million is included for the General County employee pay increases included in the budget which reflects the new performance and longevity program for all eligible public safety employees approved by the Board of Supervisors in Fall 2014. The funding reflects increases effective July 2016 for graduated performance increases, based on where employees are on the pay scale, and the 4 percent longevity increases provided to employees who reach 20 or 25 years of service as of June 30 each year. The performance increases range from 3 percent for employees within 15 percent of the bottom of the pay scale to 1.25 percent for employees within 25 percent of the top of the pay scale. The average increase in FY 2017 is 2.0 percent.
- 3) Funding of \$8.92 million is included for the public safety pay increases included in the budget which reflect merit and longevity increases for all eligible public safety employees. The funding reflects the full-year impact of merit and longevity increases provided to uniformed employees in FY 2016 and the partial-year costs for merit and longevity increases provided to uniformed employees in FY 2017 since all increases are effective on the employee's anniversary date. Merit increases are awarded to public safety employees as they progress through the pay scale. Public safety employees who have reached a combination of length of service (15 and 20 years) and have otherwise reached the top step of their pay scale are eligible for longevity. Merit and longevity increases are each 5 percent for public safety employees. In any given year between 40 and 50 percent of public safety employees are eligible for one or the other.
- 4) A placeholder of \$2.5 million is included in FY 2017 for compensation adjustments that would result from the annual review of 50 percent of all County job classifications. This schedule of review is designed to ensure that all County job classes are reviewed every other year. The process for review uses representation job classes from among job families and compares pay levels with our competitors in the local job market.

## Multi-Year Budget – FY 2016 and FY 2017

### *Fringe Benefits*

**\$14.25 million**

The primary increases for benefits for FY 2017 are for health insurance (\$10.50 million) and retirement (\$3.75 million), for a total of \$14.25 million.

Fairfax County Government offers its employees and retirees several health insurance alternatives, with the intent of offering options that are both comprehensive and cost effective. As the health care environment is in the midst of significant reform, staff is monitoring changes in the health plan market, incorporating required changes in the County’s plans and processes, and examining the overall impact of reform on the County’s benefits package. Upon a thorough examination, staff will be developing a long-term strategy to continue to provide cost-effective and comprehensive health care coverage to employees and retirees within the parameters of the new health care laws. Health insurance cost increases are primarily the result of actual experience in the County self-insured health plans, partially offset by anticipated savings resulting from plan redesign which is currently underway. The estimated increases in FY 2017 total \$10.50 million.

The FY 2017 budget plan includes a net \$3.75 million increase for fiduciary requirements associated with the County’s retirement systems and as a modest investment to strengthen our funding ratios. As a result of strong investment returns in recent years and the changes made both to the retirement systems and the employer funding levels, funding ratios for each of the retirement systems have gradually increased and currently range from 78 percent to 87 percent. In FY 2014, all three systems exceeded the 7.5 percent assumed rate of return. The Employees’ system returned 14.9 percent, the Uniformed system was up 16.1 percent, and the Police Officers system returned 16.2 percent. The FY 2014 investment results, contribution levels, and liability experience affected the funding ratios as demonstrated in the table below. The June 30, 2013 funding ratios in the table below are the corridor funding ratios, which have been adjusted to reflect the unfunded liability already being amortized as a result of benefit changes and ad-hoc retiree COLAs that were adopted since the corridor method was established. Meanwhile, the June 30, 2014 funding ratios in the table below have been calculated to reflect required changes to pension reporting under Governmental Accounting Standards Board (GASB) Statements 67 and 68, and therefore use the market value of assets in the calculation instead of the actuarial value of assets.

	June 30, 2013	June 30, 2014
Employees’	74.2%	78.4%
Uniformed	82.4%	84.6%
Police Officers	84.2%	87.5%

The County is committed to further strengthening the financial position of the systems, and has established a goal to reach a 90 percent funded status for all plans by FY 2025. In order to meet this goal, the County has established the following multi-year strategy:

- In FY 2016, the employer contribution rates are increased to adjust the amortization level of the unfunded liability from 93 percent to 95 percent.
- Increases in the employer contribution rates will continue so that the County will amortize 100 percent of the unfunded liability by FY 2020 at the latest, fully funding the Annual Required Contribution for all systems. The assumption for FY 2017 is an increase from 95 percent to 97 percent. The County will continue to use a conservative 15-year amortization period.

## Multi-Year Budget – FY 2016 and FY 2017

- Until each system reaches 100 percent funded status, employer contributions to that system will not be reduced. Various factors, such as the historical trend of the County's investment returns exceeding the assumed rate of 7.5 percent, could allow employer contribution rates to be reduced from current levels. However, the County is committed to maintaining the rates and redirecting any potential savings into further improvement in the systems' funded positions
- Any additional unfunded liability created as a result of approved benefit enhancements, such as ad-hoc COLAs, will be fully funded. It is the intent that no adjustments to benefit levels will reduce the funded status of any of the systems.

### *Position Requirements*

*\$14.42 million*

In order to reflect anticipated staffing requirements, the FY 2017 plan includes projections of \$14.42 million and 116 additional positions. These positions are identified based on current and planned conditions and service requirements.

The largest single component of these positions is for Public Safety as a result of the Five-Year Public Safety Staffing plan that was developed in FY 2014. A total of 65 positions are included for Public Safety as part of the plan in FY 2017, with additional positions included in the next four years. The details of the original plan are available online at: [www.fairfaxcounty.gov/dmb/fy16-fy20-public-safety-staffing-plan.pdf](http://www.fairfaxcounty.gov/dmb/fy16-fy20-public-safety-staffing-plan.pdf). As part of the FY 2016 budget process and due to constraints in available funding, a number of positions that were originally planned for FY 2016 have been deferred until FY 2017. As a result implementation of the staffing plan is anticipated to take longer than originally envisioned.

As part of the FY 2017 budget development process, all position requirements will be reviewed thoroughly and workload requirements analyzed prior to inclusion in the FY 2017 budget. As new information becomes available additional positions may be identified.

### PUBLIC SAFETY STAFFING PLAN

There were five overarching trends that Fairfax County public safety agencies agreed are factors that impacted staffing and personnel resources now and in the future. The identified trends are urbanization, population/demographics, technology, mandates/standards, and natural and man-made threats:

- Urbanization is a trend that will impact public safety incrementally over the next several decades as areas continue to transition from suburban to higher-density growth patterns. The impacts of urbanization will include longer response times to calls in high rise buildings, increased traffic congestion, and the need to shift to higher capacity responses.
- Clearly, the total population of the County is growing both in terms of residents and those working in the County and impacting service delivery while here. In 2005 there was a total population of approximately 1.6 million, including both residential and employment populations, and it is projected to reach 1.8 million by 2020. In addition to growing overall, the County's senior population is increasing. The County is expected to have a rapidly increasing population of persons age 65 and older, particularly as the Baby Boomer generation ages. As of 2011, the oldest boomers turned 65, but the greater impacts are expected to occur as the boomers reach age 80 beginning in 2026. Currently, approximately 10 percent of Fairfax County's population is age 65 or older. In 2015, more than 12 percent of the county population will be comprised of persons 65 and older and by 2020 this is anticipated to rise to 13.7 percent.

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- Emerging technology is increasingly challenging for public safety. Efforts to investigate criminal activity are becoming more complex and more time consuming. Cell phones have become mobile computers that easily facilitate criminal enterprise and are now used more than traditional computers. The inability to effectively extract computerized/digital evidence continues to hamper the successful prosecution of criminal investigations.
- Federal, state, and local mandates also impact public safety. A significant example is the training mandates for police officers that continue to be a factor taking officers off of the street. Complex case law rulings in recent years have lengthened the time officers spend in court. DWI initiatives have increased the enforcement levels of DWIs which has resulted in lengthier court times and multiple court appearances for officers and attorneys.
- Natural and man-made threats always pose a challenge for public safety agencies and their resources. In the current environment of terrorism, bombings, and mass shootings, it is imperative that minimum staffing levels and appropriate coverage of the entire County is maintained. Natural disasters (floods, derechos, hurricanes, etc.), also pose a challenge to public safety agencies and their resources. Major weather events require large scale public safety responses sometimes for an extended amount of time. Adequately staffing each patrol area is critical to effectively responding to calls for service and maintaining a safe environment for residents and businesses.

As part of the staffing plan review, the specific position and funding requirements are:

### Commonwealth's Attorney

A total of 10/10.0 FTE positions and funding of \$1,164,160 is included for FY 2017. Based on caseload numbers, the Fairfax County Office of the Commonwealth's Attorney handles the greatest workload of any prosecutor's office in the state. In addition, a number of changes have occurred over the years that have dramatically increased the amount of time spent in court and preparing for court. Standards in discovery for criminal cases (which require written responses) continue to expand and the office must now respond in writing to all pretrial motions when previously only oral responses were required. In addition, jury trials now consist of longer periods of jury selection and are bifurcated into two separate phases, a guilt phase and a sentencing phase. This has resulted in jury trials that last for multiple days where they would once be concluded in a day. Longer trials result in attorneys being in court multiple days and thus unavailable to assist in covering the day to day courtroom assignments. Also, given the length of the courtroom dockets, jury trial preparation cannot be completed during business hours, and leads to attorneys working late hours and weekends. As an example of the shortage in staffing, in FY 2014 the ratio of attorneys per citizen for the four largest court systems in the state are 1 per 5,534 in Richmond, 1 per 6,643 in Norfolk, 1 per 12,082 in Virginia Beach, and 1 per 44,744 in Fairfax. As a result, 5 attorney positions are included in FY 2017.

In addition to the 5 attorney positions, 1 management analyst, 2 administrative assistant positions and 1 paralegal position are added to provide needed support for the attorneys in the preparation of cases. Currently attorneys in the office are tasked with completing clerical duties such as copying, filing, faxing, and answering phones in addition to all of their other professional and legal responsibilities. The addition of paralegals, administrative assistants and a management analyst will in turn allow attorneys more time to meet with witnesses, prepare for their trials, respond to motions, and draft appeals. Finally, a network analyst position is necessary. There is no other technology support within the Office of the Commonwealth's Attorney. Budget constraints prevented the office from filling a position in the past and keeping up with ever changing technological advances. Surveillance and video equipment used by

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law enforcement agencies, businesses and citizens continue to change. Video is often delivered to the Office of the Commonwealth's Attorney in many different formats that require specific programs or software. At the same time, judges and juries increasingly expect the use of such technologies in the course of courtroom presentations, hearings and trials. Due to these factors, this office has been unable to keep up with the technologies necessary to view, copy, and convert CDs received as evidence or to employ many of the other technological innovations available to the courtroom practitioner today.

It should be noted that the current total plan for the Commonwealth's Attorney over the next five years, including the 10 positions discussed above, is for 39 positions at a cost of \$4.5 million.

### Police Department

A total of 7/7.0 FTE positions and funding of \$1,153,455 is included for FY 2017. The Fairfax County Police Department is the largest local police agency in the Commonwealth of Virginia. With a population of more than one million residents, Fairfax County is one of the safest communities in the Washington Metropolitan area. In spite of being the most populated community in the region, crime remains at record low levels. In addition, the Fairfax County Police Department continues to maintain the lowest officer to resident ratio of all other police departments in this region and across the nation when compared to departments of similar size and population density. In spite of the success at keeping the crime rate low the department is experiencing deficits in several key areas, and after an extensive analysis of all bureaus a staffing request for critical positions was developed. This analysis took into consideration the five key overarching trends that impact public safety resources as well as internal factors such as a culture of safety and the agency's strategic plans. As a result, 2 explosive ordinance technicians, 2 computer forensics detectives, 2 animal control officers and 1 civilian investigator are included for FY 2017.

Explosive Ordinance Disposal (EOD) technicians respond to suspicious events where explosive or otherwise hazardous packages, munitions, or devices have been located. The EOD technician determines the threat to public safety, recommends appropriate evacuation zones, renders safe the device, transports the device to a disposal location, and then destroys or dismantles the device. They provide security sweeps with explosive detecting dogs at public venues, mass transit sites, and in VIP security details. They serve as liaison with Fire Department HAZMAT, FBI EOD teams, and other EOD teams in the NCR. In 1981, EOD was formed with two full-time EOD technicians; thirty-three years later there are still only two full-time technicians. Technology has also impacted EOD, as their tools and the threats they deal with have advanced dramatically. The use of robots and high resolution X-rays have increased safety, but require more advanced training. Currently, two EOD technicians must respond on every call per protocol. Once the EOD technicians arrive on the scene, the examination of the device takes longer because of the range and complexity of equipment. The typical incident lasts between two and six hours. Adding two additional full-time EOD technicians would provide the County with the resources required to handle two bomb/explosive events simultaneously. The full-time EOD technicians are also EOD canine handlers. The EOD canine capability is critical in protective sweeps at large public events and mass transit sites. EOD canines regularly do sweeps at Metro stations, adding another team would expand the Department's ability to conduct safety sweeps.

While crime has generally dropped to the lowest level in several decades, both in Fairfax County and across the country, one growth area for criminal activity is in the area of computer and Internet-related crime. This trend is reflected in the investigative workloads handled by both the Financial Crime Section and the Computer Forensics Section in the Criminal Investigations Bureau; both have increased dramatically in recent years. The backlog of evidence to be processed by the Computer Forensics Unit is months long. A recent independent analysis of the department's computer related crime statistics

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indicated that the caseload is projected to increase by approximately 6 percent annually for the foreseeable future. Due to the constantly increasing workload demand on the Computer Forensic Section, property cases now have an average seven month wait time for processing, causing many cases to be dropped in court which the addition of 2 detective positions could help to minimize.

Animal Control Officers perform a wide range of animal control duties to include responding to calls for service, investigating animal bite cases, conducting investigations in sensitive cases of alleged animal cruelty, interviewing witnesses and suspects, and securing and serving warrants related to animal and wildlife offenses. These officers work in close cooperation with the Health Department, Zoning Enforcement, and the Commonwealth's Attorney's Office. They rescue injured animals and/or perform field euthanasia of injured and sick animals as necessary. These officers are also tasked with inspecting kennels, boarding stables, pet shops and traveling animal exhibits to ensure compliance with county, state, and federal laws and regulations. Currently, Animal Control is authorized 26 Animal Control Officer (ACO) positions. The ACOs are assigned to four squads covering the day work and evening shifts seven days a week. The minimum staffing of each squad is four ACOs. Based on the Department's patrol staffing model, each squad should be staffed with seven ACOs. This is based on minimum staffing plus three officers, which provides sufficient coverage for officer safety, officers on personal leave, injury leave, and attending training. Both day work squads are currently staffed with seven ACOs, however, each evening shift squad is only staffed with six ACOs. Whenever minimum staffing is not met, overtime is required to fill the minimum staffing positions for the shift. In addition, Animal Control continues to experience increases in workload including active investigations, calls for service and total cases assigned. The addition of the 2 officers will address this gap on staffing.

The Financial Crimes squad consists of 15 full time employees, which include 12 detectives and three civilian fraud investigators. The Financial Crimes detectives investigate fraud and financial cases, including ID theft, embezzlement, credit card theft, and bad check cases. The Financial Crimes squad has the largest caseload in the Major Crimes Division (MCD) with an average of 3,000 cases per year. Due to the high volume of cases and delays in response to victims, the squad has been experiencing the highest number of citizen complaints in MCD. Currently, the civilian employees triage each case for further potential follow-up. The addition of one civilian investigator will add to the capacity of the squad improving response times and customer satisfaction.

It should be noted that the current total plan for the Police Department over the next five years, including the 7 positions discussed above, is for 80 positions at a cost of \$15.3 million.

### Office of the Sheriff

A total of 22/22.0 FTE positions and funding of \$2,579,098 is included for FY 2017. Included in the increase are 8 positions for direct supervision of female inmates in the Adult Detention Center (ADC) which will allow placement of female inmates in multiple areas of the facility. The numbers of females incarcerated in the ADC has increased over the past 4 years. This dedicated female direct supervision post will help accommodate fluctuations with the female inmate population and appropriate placement within the ADC.

Another 4 positions (1 per squad) are to support the hospital post. On average, each confinement shift has 2 inmates admitted to the hospital due to serious medical issues above and beyond the ADC medical staff's capabilities. Each inmate at the hospital requires a minimum of 1 deputy. Maximum custody inmates may require 2 deputies per shift. These statistics have been consistent over the past year. This may be due to a number of reasons such as an aging population. Historically, the hospital post was not staffed on a daily basis because inmates were not admitted to the hospital as frequently several years ago.

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A total of 8 positions are included for the male forensics posts. In 2003, staffing of the male forensics post began as a pilot program based on the requirements associated with inmates with mental health issues. This class of inmates continues to grow and has shown an increase since 2009. The units housing inmates with mental health issues are in close proximity to classrooms and forensics health staff. These inmates require intensive supervision and the enhanced security.

The last group of 2 positions is for Courthouse security (outside of the deputies in courtrooms). Recent budget constraints resulted in the redeployment of 15 of the 20 uniformed Courthouse security staff. Prior to the reduction in staff, the Courthouse Facility Security Section was responsible for and always took a proactive approach towards security for the 52 acre Fairfax County Courthouse complex with the intent to reduce crimes, manage emergencies and thwart any acts of terrorism towards visitors and employees. Although still responsible for addressing issues within the complex, the current primary focus is on situations occurring within the courthouse itself. Visitors entering the courthouse totaled an annual average of 991,831 for FY 2012 - FY 2014. The duties of the five members of the Facility Security staff supplement contracted security within the facility. Based on the volume of visits to the facility an increase in staffing is designed to maintain a high level of efficiency and timely response to events on the judicial complex.

It should be noted that the current total plan for the Office of the Sheriff over the next five years, including the 22 positions discussed above, is for 37 positions at a cost of \$4.2 million.

### Fire and Rescue Department

A total of 24/24.0 FTE positions and funding of \$2,470,629 is included for FY 2017. Of this total, 21 positions are to complete the process of implementing the Fire and Rescue Department's top priority of four-person truck staffing and 3 are for research and development.

Four-person truck staffing will enhance FRD's ability to reach fire, rescue and medical emergency services in a timely manner, increase the ability to complete time critical tasks on-scene as quickly as possible with the right amount of personnel thus reducing property loss and firefighter injury risks or death. Adding a fourth staff person to truck companies will also bring units into compliance with Occupational Safety and Health Administration (OSHA) and NFPA standards. In 2010 FRD committed personnel to participate in NIST residential fireground field experiments. The resulting report presents outcomes of more than 60 fireground experiments designed to quantify the effects of various fire department deployment configurations on the most common type of residential structure fire. Report results quantify the effectiveness of crew size and time to completion of 22 key fireground tasks, and effect on occupant and firefighter safety. Of the 22 tasks measured, results indicate four-person crews operating on a low-hazard structure fire completed laddering and ventilation (for life safety and rescue) 30 percent faster than two-person crews and 25 percent faster than three-person crews. Four-person crews completed the same number of tasks (on average) 5.1 minutes faster (nearly 25 percent) than the 3-person crews FRD presently operates with on ladder trucks. This report starkly illustrates the necessity for FRD to achieve four-person crews in accordance with NFPA 1710. Another compelling reason for responding to fires with this level of staffing is the ability of the first responding unit to immediately begin to address the hazard in compliance with Occupational Health and Safety requirements for firefighting, commonly called the "Two-In Two-Out" requirement. OSHA 29CFR 1910.134(g)(4) requires that at least two personnel enter the Immediately Dangerous to Life of Health (IDLH) atmosphere and remain in visual or voice contact with each other at all times. It also requires that at least two personnel be located outside the IDLH atmosphere. Four person truck company staffing will allow the crew to work in separate teams of two as mandated by OSHA. Trucks are responsible for deploying ladders to upper floors in residential and commercial buildings, for conducting searches above the fire and



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providing immediate means of egress for firefighters. Each truck company carries either a straight aerial ladder 105 feet long or a ladder tower/aerial platform 95 feet long with a maximum extension from 9-10 stories. Independently of each other, each two person team must conduct ventilation and ladder work in addition to assisting the driver with vehicle stabilization for aerial/tower ladder operations while the other team is conducting interior operations. It is also the department's goal to have at least one firefighter/medic on every piece of suppression apparatus to improve the ALS capacity. Achieving this goal will improve overall ALS response times County wide providing the best possible chance of survival and recovery for medical patients. Therefore the fourth crew member added to ladder trucks will be a firefighter certified in advanced life support.

FRD has also identified the need for a Research and Development Section to provide a dedicated staff to keep pace with technological advancements so that Fairfax County remains on the cutting edge of fire suppression, emergency medical services and special operations service delivery. Technology is evolving rapidly in firefighting and emergency medical services. As the science of firefighting and emergency medical services is more widely studied, the evolution of equipment and technology is swiftly advancing. FRD currently has an Innovation and New Ideas Committee responsible for reviewing recommendations for altering equipment or changing fire, rescue, and emergency medical services delivery. While this committee has been helpful in reviewing recommendations, the exponential pace at which technology is advancing has surpassed the ability of an ad hoc committee to keep up with research to evaluate proposals. With emergency medical equipment specifically, improvements to the way emergency services are rendered changes every six to eight months. FRD must keep abreast of advancements and make informed decisions about what technology to purchase, what generation of the technology should be purchased and whether or not the cost is worth the return on investment. The creation of a Research and Development Section will provide dedicated staffing to manage the research, selection, review, and evaluation process of new equipment, tools, technologies, and innovations that will improve service delivery to residents, businesses, employees, and visitors to Fairfax County.

In addition funding of \$1.73 million for 31 positions added in FY 2014 as a result of two Staffing for Adequate Fire and Emergency Response (SAFER) grants is included as the two year period of the grants end. The partial year cost for the positions is funded in FY 2016 as these grants will end during FY 2016. These 31 positions when combined with the new 21 positions proposed for FY 2017 will allow FRD to fully implement the four person truck staffing. The County will continue to apply for similar grants to offset at least the initial cost of these positions.

It should be noted that the current total plan for the Fire and Rescue Department over the next five years, including the 24 positions discussed above is for 154 positions at a cost of \$23.1 million.

### Office of Emergency Management (OEM)

A total of 2/2.0 FTE positions and funding of \$237,680 is included for FY 2017 as a result of notice received that reductions in the Department of Homeland Security Urban Area Security Initiatives (UASI) grant funding are likely. Within OEM, the Emergency Planning position, Training and Exercise Officer and the NIMS Compliance Officer position have been identified as future reductions of the UASI funding for the National Capital Regional (NCR). In addition, the Grants Manager position is currently grant funded through the Emergency Management Performance Grant as well as UASI grant funding. Based on the prospect that grant funding may be reduced or eliminated, all four of these positions are identified in the OEM staffing plan with the first two, the Emergency Planner and the Training and Exercise Officer identified for FY 2017. The loss of these positions equates to a one-third reduction of OEM agency staffing.

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These positions are needed to create and maintain countywide emergency plans, develop and conduct countywide training and exercises that ensure county readiness for all disaster types, and ensure federal grant compliance. Failure to fund these positions will prevent OEM from meeting these strategic goals:

1. OEM will maintain operational readiness to effectively support Fairfax County and its residents.
2. OEM will build unity of effort for countywide readiness through collaborative partnerships.
3. OEM will be a fiscally sound organization that leverages a stable and diverse funding base to achieve its mission.

These positions are critical to maintaining appropriate staffing levels within the Emergency Operations Center during emergency activations; to continue maintaining the level of service to residents during emergencies and to continue to provide coordination of emergency planning and training countywide. Without the requested funding, OEM will be unable to sustain training and exercise levels for countywide readiness initiatives. The County could potentially fail to meet compliance with federal mandates in regards to the National Incident Management System which could result in the loss of federal preparedness assistance (through grants, contracts and other activities) for the entire County.

It should be noted that the current total plan for the Office of Emergency Management over the next five years, including the 2 positions discussed above, is for 10 positions at a cost of 1.1 million.

### Department of Public Safety Communications

While there are no positions included for FY 2017, the current total plan for the Department of Public Safety Communications over the next five years is for 20 positions at a cost of \$1.6 million. All of the increases are based on anticipated increases in call volume requiring increased numbers of call takers.

Other Positions:

### Facilities Management Department

**Capital Renewal** - Additional funding for the Facilities Management Department (FMD) of \$323,221 and 4/4.0 FTE positions associated with capital renewal requirements is included for FY 2017. These four positions include one Engineer III and three Project Managers. The Board of Supervisors approved a 3-year short-term borrowing plan of \$35 million as part of the FY 2011 Adopted Budget Plan for the backlog of renewal projects at the time. Many of these backlogged capital renewal projects required multiple years to complete both design and construction and many are still underway. In addition, current staffing levels, the complexity of some of the projects, and staff requirements in other areas has delayed the completion of renewal projects up to four years. In order to be able to keep on schedule going forward and successfully manage the backlog of work these positions are necessary.

**New Facility** – Additional funding of \$197,524 and 3/3.0 FTE positions to support the Public Safety Headquarters is required in FY 2017.

### Office of Elections

Funding of 2/2.0 FTE positions, including an absentee voting position and a position to support the technology needs of the agency, are included for FY 2017 at a cost of \$181,919. Additionally, \$1.0 million is identified for FY 2017 for increased costs associated with the November 2016 Presidential Election.

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### *Department of Public Works and Environmental Services (DPWES), Office of Capital Facilities*

Funding of 2/2.0 FTE positions is included for FY 2017 at a net cost of \$70,330, after recovery of a portion of the costs from capital projects. The agency has indicated that the positions are needed due to increased projected workload, construction contracts and related professional services within DPWES.

### *Department of Family Services*

**Behavioral Health** - An increase of \$325,410 and 3/3.0 FTE positions is associated with expanding behavioral health services for youth and families as a result of the recommendations presented to the Human Services Committee of the Board of Supervisors on October 8, 2013. These recommendations were the direct result of the guidance included by the Board of Supervisors as part of the FY 2014 Adopted Budget Plan directing staff to identify requirements to address youth behavioral human services requirements in schools and the broader community. An initial funding level of \$200,000 was also included at that time. An Interagency Youth Behavioral Health Services Work Group, with representatives from County human services departments, Fairfax County Public Schools and the Fairfax Partnership for Youth, was convened to identify the array of youth services that are necessary to address the most pressing needs in the community and make a multi-year recommendation. It is estimated that between 400 and 600 youth and their families are in need of interventions and services. In FY 2015 \$1.0 million was provided for a new program unit and for contractual services for mental health and substance abuse treatment as well as intensive in-home and community-based services for families. It should be noted that in addition to the new funding for positions funding of \$402,434 is included for pooled funds for purchase of service.

**School Readiness** – An increase of \$0.70 million and 4/4.0 FTE positions is included for the next phase of School Readiness funding. This funding would provide the third year of funding associated with expanding school readiness activities in support of community programs serving young children. Funding is specifically aimed at creating a network of programs that promote school readiness through the alignment of curricula to the Virginia Foundation Blocks for Early Learning, as well as supporting children living in poverty to reach fall kindergarten benchmarks. Early childhood education programs support the cognitive, social, emotional and physical development of a child. In the fall of 2012, 33.1 percent of kindergartners in Fairfax County Public Schools (FCPS) were eligible for free/reduced meals; 16 percent of kindergartners in FCPS did not meet the reading intervention benchmark and were referred for services; and 6 percent of children under the age of 5 were living below the poverty level. The Department of Family Services (DFS) addresses school readiness through quality community-based programs that are accessible even to those most vulnerable. Additional funding has been included in FY 2017 to expand community-based programs by increasing opportunities for coaching and professional development, increasing the number of slots under the Virginia Preschool Initiative and expanding school readiness teams and the rating and improvement system supporting child care programs in the community. DFS has worked closely with FCPS to develop a mixed-delivery system providing community-based as well as school-based options for school readiness.

**Public Assistance** - An increase of \$2.2 million and 25/25.0 FTE positions is associated with needed resources to address increasing public assistance caseloads in the Self-Sufficiency division. Public assistance caseloads have increased more than 79 percent since FY 2008. Additionally, implementation of the Patient Protection and Affordability Care Act (PPACA) has increased the amount of time each application takes to process. The state application form, which was originally two pages, has increased to 18 pages but may be as long as 27 pages depending on family size. The issue is compounded by an ever increasing backlog of applications that have been received, but staff has not yet been able to process. In accordance with federal and state mandates, the County is required to determine eligibility and deliver

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benefits within a certain timeframe and is not currently meeting these timeframes. This leaves the County vulnerable to both internal and external audit findings. The expenditure increases is partially offset by \$0.40 million in revenue for a net impact to the County of \$1.80 million. Staff resources were redirected within DFS in FY 2014 and added in FY 2015 and FY 2016 and it is anticipated if the volume and complexity of the work continues, additional staff resources will be required in future years.

### General District Court

An increase of \$110,651 and 1/1.0 FTE position is included for FY 2017. The position is a volunteer coordinator/human resource manager to provide needed administrative support for the agency.

### Department of Code Compliance

As workload continues to grow for the relatively new agency, 3/3.0 FTE positions and \$270,069 is included for Department of Code Compliance (DCC) to support an administrative position within DCC's Customer Services Branch, an analyst to perform zoning research projects and an information technology professional to address the agency's growing information technology requirements.

### Fairfax-Falls Church Community Services Board

As a result of a U.S. Department of Justice-initiated investigation of Central Virginia Training Center pursuant to the Civil Rights of Institutionalized Persons Act, a settlement agreement was reached in June 2012 to move individuals with intellectual disabilities from state residential training centers to local CSBs, allowing them to remain in state facilities if they desired.

The Commonwealth decided to close four of five state residential training centers between 2014 and 2020, with Southside Virginia Training Center having closed in May 2014. In July 2014, the Virginia Department of Behavioral Health and Developmental Services (DBHDS) announced a one-year delay in the closing of the Northern Virginia Training Center, from March 2015 until March 2016. Southwestern Virginia Training Center is scheduled to close June 30, 2018 and Central Virginia Training Center on June 30, 2020. Southeastern Virginia Training Center, with a 75 bed capacity, will remain open after 2020.

As of May 2015, 57 residents of Fairfax County and the Cities of Fairfax and Falls Church are in state residential training centers. These individuals may choose to remain in a state facility or be discharged with appropriate community-based and case management services, primarily funded by Medicaid Waiver.

The Commonwealth and the County must address funding needs for services currently provided in training centers and funded by the State but not covered under Medicaid Waiver. Virginia recently announced the availability of the ID Waiver Congregate Residential Services Exceptional Supports Rate (ESR). The ESR reflects a 25 percent increase in the current hourly rate for approved services, including 24-hour nursing and behavioral support, environmental modifications, assistive technology, durable medical equipment, and room and board for individuals in training centers or nursing facilities who are unable to transition to the community and/or individuals already in the community whose maintenance is at risk. While the regulations are not final, the Governor signed Emergency Regulations effective November 1, 2014. The 25 percent, or \$4.34 per hour, ESR is temporary until Virginia implements Medicaid Waiver reform, or until available funding is depleted. The CSB anticipates requesting the increased funding for individuals in directly operated programs who qualify.

The settlement also requires the CSB to provide Enhanced Case Management (ECM) to individuals with Medicaid Waivers, which includes extensive documentation, increased monitoring and face-to-face observation visits in the community once every 30 days, rather than once every 90 days. As a result, the

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average caseload per Support Coordinator has been decreased from 30 to 25 to meet increased workload demands. Of over 850 individuals receiving active targeted case management, CSB determined 327 individuals or 40 percent met the new ECM criteria. While CSB will continue to strategically allocate staff resources to those with the most urgent needs, an additional 5/5.0 to 6/6.0 FTE Support Coordinator positions may be required over the FY 2017 - FY 2018 period to meet federal and state requirements. For purposes of the FY 2017 budget plan, 2/2.0 FTE positions are included, anticipated to be fully offset by revenue, with no additional General Fund support required.

### Conversion of grant positions in support of the Domestic Violence Action Center

Fairfax County was awarded grant funding from the U.S. Department of Justice, Office for Violence Against Women to staff and operate a Fairfax County Domestic Violence Action Center. This was a collaborative effort among several County agencies as well as two nonprofit agencies. Funding currently supports 5/4.5 FTE grant positions in three County agencies (2/1.5 FTE positions in Department of Family Services, 2/2.0 FTE positions in the Commonwealth's Attorney, 1/1.0 FTE position in Juvenile and Domestic Relations District Court). Partial grant funding available in FY 2016 required the conversion of 3/2.5 FTE of the positions. In order to maintain this critical unit in place the remaining 2/2.0 FTE positions and \$300,000 is included in FY 2017. Staff will continue to monitor funding opportunities and pursue all options to preclude the need for General Fund support.

### *All other increases*

**\$45.63 million**

The major categories of additional increases are discussed below:

### Fire and Rescue Self Contained Breathing Apparatus (SCBA)

Funding of \$500,000 is included in FY 2017 to supplement grant funds that have been identified towards the estimated \$9.0 million requirement to purchase replacement SCBA equipment. It is anticipated that the acquisition of the equipment will begin in FY 2016 as the current equipment is well past its technical useful life. SCBA is a breathing device worn by firefighters to provide breathable air in a toxic environment. It has three main components: a high-pressure tank, a pressure regular, and an inhalation connection (mouthpiece and facemask), connected together and mounted to a carrying frame. The current equipment was purchased in 2001, and upgraded in 2007, with an expected five-year technical life. The department delayed purchasing replacement equipment in anticipation of the 2013 edition of the National Fire Protection Association (NFPA) Standard 81 on Open-Circuit SCBA for Emergency Services. The current equipment cannot be retro-fit to achieve compliance with NFPAs new standards and, as a result, needs to be completely replaced. Options for lease purchase will be explored to maximize the available funds.

The department has other equipment, in addition to SCBA, which needs to be replaced on a recurring basis. For example, the department has indicated that personal protective and specialty equipment may need to be purchased in the near future. As a result, staff will be reviewing options for a replacement reserve(s) as part of future budget development to address these requirements.

### Consolidated Community Funding Pool

Funding of \$530,557 represents a 5 percent increase in General Fund resources for the funding pool for the next two-year cycle. The funding pool is a competitive funding process to fund services best provided by community-based agencies and organizations. The allocation of funds is consistent with the following goals:

- Provide support for services that are an integral part of the County's vision and strategic plan for human services;

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- Serve as a catalyst to community-based agencies, both large and small, to provide services and leverage resources;
- Strengthen the community's capacity to provide human services to individuals and families in need through effective and efficient use of resources; and
- Help build public/private partnerships and improve coordination, especially within the human services regions of the County.

### Fire and Rescue Apparatus – Volunteer Companies

Currently, out of the 12 volunteer fire departments in Fairfax County, six have notified the Fire and Rescue Department (FRD) of their inability to replace volunteer-owned large apparatus. FRD has proposed a partnership whereby FRD will use volunteer contributions (when available), one-time year-end balances, and Fire Programs Grant funding (up to \$1 million per year, maximum) to assist with the initial purchase of seven large volunteer units (three engines, one tower and three rescues) that require replacement in the FY 2013 – FY 2018 time period. These seven vehicles represent the known universe of large volunteer units that will require assistance in funding their replacement in this timeframe. While there are no additional FY 2016 General Fund dollars provided to support this proposal, future-year General Fund increases to the Large Apparatus Fund will be required. Per FRD analysis, the addition of these vehicles to the fleet would require an increase of \$775,000 to the annual contribution from County Funds. As a result, an increase of \$775,000 in annual vehicle replacement contributions is included for FY 2017 to ensure the reserve remains adequately funded.

Of the 106 front-line vehicles career FRD staff operates daily for emergency response, 35 are owned by volunteer companies. These vehicles are not additional or extras, they are operated 24-hours a day/7 days a week with career personnel as part of the minimum staffing calculation. Without these vehicles, FRD does not have the apparatus available to provide the current level of emergency response coverage throughout the County.

Because these are front line units, FRD must purchase replacements or daily emergency response coverage will fall below currently established numbers. These thresholds have been established in order to provide the greatest coverage by each vehicle type in order to reduce response times to medical and fire emergency calls. Elimination of vehicles and associated staffing would result in response time delays. Even with current staffing, FRD does not meet several of the National Fire Protection Association's (NFPA) standards for fire protection and emergency medical response.

Replacement by the volunteer organizations is becoming more challenging as a result of a combination of several factors – including the economy's impact on fundraising activities, as well as more stringent federal emissions standards, federal safety regulations and material costs.

### Fire and Rescue Apparatus – County-Owned

An increase of \$1,000,000 is required to support a multi-year process to gradually increase the annual contributions to the Large Apparatus Replacement Fund and Ambulance Replacement Fund. This funding is in addition to the department dedicating additional grant funds, additional baseline funds and one-time contributions in support of this effort. Additional contributions are required due to increasing cost of vehicles, some fleet growth, and a contribution level that has remained flat since FY 2007. Without additional funding, the replacement reserves will be depleted in the next several years. Starting in FY 2014, FRD has increased its baseline contribution to the Large Apparatus Reserve by \$250,000 and has supported some ambulance purchases through the use of Four-for-Life grant funds. FRD, with the

## Multi-Year Budget – FY 2016 and FY 2017

assistance of the Department of Management and Budget, has developed several scenarios with the goal of stabilizing the replacement reserve and ensuring sufficient funding is available in future years. These plans include additional one-time, inflationary and baseline contributions from both FRD and the General Fund. It should be noted that given the current inventory and replacement cycle, the annual contribution should be in the \$5-6 million range for the Large Apparatus Replacement Reserve and approximately \$1 million for the Ambulance Replacement Reserve.

### Electoral Board

Funding of \$1.0 million is identified for FY 2017 for increased costs associated with the November 2016 Presidential Election. Costs increase significantly for presidential elections given the much larger voter turnout. This funding will support additional election officers, staff overtime, part-time staff hours and increased postage for the 2016 Presidential election.

### County Insurance

Funding of \$1.0 million is included for anticipated increases in workers compensation expenses. As a self-insured program the County is responsible for funding actual costs incurred. This adjustment assumes the normal increase in injuries requiring long-term care and surgeries. The actual amount required in FY 2017 will be based on the current array of claims at that time.

### Fairfax-Falls Church Community Services Board Intellectual Disability Services (IDS)

An increase of \$1.5 million will support the June 2016 special education graduates of Fairfax County Public Schools turning 22 years of age who are eligible for day support and employment services who currently do not have a funding source for such services. This funding maintains the program as currently designed and is intended to prevent any Special Education graduates from being without services.

### Fairfax-Falls Church Community Services (CSB) Board Sheltered Employment

Funding of \$1,600,000 is included for day and employment services in FY 2017 associated with increased costs for individuals currently served in Sheltered Employment. A presentation to the Board of Supervisors' Human Services Committee on December 9, 2014 outlined anticipated changes to the Intellectual Disability (ID)/Developmental Disability (DD) Day Support program, including the nationwide movement called "Employment First" which may eliminate Sheltered Employment as a service option for CSB, a significant service redesign effort, and possible cost increases. The CSB contracts with community providers to provide day and employment services to individuals with intellectual disability. Contracted services primarily include habilitation (day), sheltered employment, group-supported employment, and individual supported employment. Sheltered employment provides work in a non-integrated setting for individuals with disabilities who are not ready, are unable, or choose not to enter into competitive employment in an integrated setting. These individuals generally earn less than minimum wage from contracted providers, who receive minimum wage waivers from the Department of Labor. Considerable controversy exists regarding the propriety of sheltered employment and recent movements such as "Employment First", a nationally recognized concept to facilitate the full inclusion of people with the most significant disabilities in the workplace and community, have resulted in sheltered workshops closing and some states passing laws banning sub-minimum wage employment. As of January 2015, two of four Northern Virginia providers offering sheltered employment to 69 individuals eliminated the service. CSB staff are assessing each individual's needs and preferences for alternative services through the person centered planning process, anticipated to be complete in early FY 2016. While the remaining two providers do not have plans to eliminate sheltered employment yet, new requirements in the next few years may preclude their ability to continue this service. In November 2014, the federal government announced delayed implementation of requiring minimum wage on all federal contracts

## Multi-Year Budget – FY 2016 and FY 2017

until June 30, 2015. While this decision supersedes any minimum wage waivers on federal contracts only, it allows more time for agencies/providers to respond to new requirements. The \$1.6 million request represents an estimated cost if all 206 individuals currently in sheltered employment programs at the four Northern Virginia providers were transitioned to the next highest service level (Habilitation – Day). As these changes unfold, the CSB intends to forward its plan to “reboot” or transform ID Day and Employment Services to the Board of Supervisors for consideration during the FY 2017 budget cycle. As a result, this funding is a placeholder until the CSB’s plan is presented to the Board of Supervisors.

### Maintenance, utility and lease costs

Funding of \$1.87 million is included for increased maintenance, utility, and lease costs at existing and new County facilities including the 274,000 square foot public safety headquarters (PSHQ) expected to be operational in Spring 2017. The total funding requirement for the PSHQ is \$0.99 million of this total and includes utilities, contracted custodial services, repair/maintenance and landscaping for 7 months of operation.

### Revenue Stabilization Fund

The calculated increase based on increasing disbursements is \$4.43 million based on the 3 percent policy. As a result of the recent changes to the Board’s policy on reserves as well as any changes in the total disbursement level required adjustments will be factored into the FY 2017 budget process.

### Transit costs

Funding of \$4,740,000 is required for increased County contributions for Metro and CONNECTOR based on preliminary estimates of increased costs in FY 2017 and beyond. State aid and gas tax receipts have been used over the last several years to mitigate the need for increased General Fund support for transit operations costs, as well as offsetting reductions in General Fund support in prior years. It is currently projected that requirements in the future will exceed the growth in these sources. It is anticipated that comparable increases will also be required in future years. The FY 2017 budget proposal will include updated projections for costs and apply all possible sources such as state aid, gas tax, and farebox receipts to offset as much of this increase as possible.

### Contract Rate Adjustments

Based on the assumption that pay increases would be funded in FY 2017 for County employees, an average contract rate adjustment of 2 percent or \$5 million is included for contract rates in the Department of Family Services, Health Department, Office to Prevent and End Homelessness, Department of Neighborhood and Community Services, County Transit Services and Fairfax-Falls Church Community Services Board. Individual contracts are not guaranteed a contract rate increase of 2 percent as a result of this funding, but the negotiated increases that are effective in FY 2017 would be funded from this adjustment.

### Information Technology (IT) Project Support

The County’s strategic IT investments in major technology projects improve access to County services, promote government operational efficiencies and effectiveness, and increase performance and security capabilities. They include automation for County agencies, requirements aligned with countywide strategic importance, enterprise technology infrastructure, and enterprise-level or inter-agency corporate systems. The County’s technological improvement strategy has two key elements. The first element is to provide an adequate infrastructure of basic technology for agencies in making quality operational improvements and efficiencies. The second is to redesign business processes and apply technology to achieve large-scale improvements in service quality and achieve administrative efficiencies. The County’s long-term commitment to providing quality customer service through the effective use of



## Multi-Year Budget – FY 2016 and FY 2017

technology is manifested in service enhancements, expedited response to citizen inquiries, improved operational efficiencies, better information for management decisions and increased performance capabilities. In FY 2017, an increase of \$5.0 million is funded to accommodate necessary information technology projects.

### Capital Construction and Debt Service

A significant increase in capital construction funding is needed in order to meet the County's backlog of requirements. The last several years have reflected increases to start this process. In FY 2017 an increase of \$2.65 million is identified at this time. As capital requirements are refined over the upcoming year this amount will be revisited and the priority projects will be identified for its use.

In addition, a debt service increase of \$13.50 million is included in FY 2017 to reflect the required costs for County bond projects supporting the County's Capital Improvement program (CIP). The estimate for FY 2017 is consistent with the projects outlined in the CIP and will be refined based on the timing of bond sales and cashflow requirements at the time of the sale. The actual debt service requirement will be based on the size and timing of the sale and the interest rate received by the County.

## Next Steps in the Multi-Year Process

### *Balancing the FY 2017 Budget*

While this comprehensive baseline sets the stage for the FY 2017 budget, there will need to be adjustments made to what is funded or what is available. Some of these changes will occur naturally over the next year before the release of the FY 2017 and FY 2018 Multi-Year Budget. Others will require policy decisions to be made. In addition, the following cost avoidance, efficiencies and service reductions and revenue enhancement options are identified to ensure a balanced budget in FY 2017. In addition to addressing changes in requirements or available funding, the following approaches will also provide flexibility for the Board to meet their priorities in the future.

### Cost Avoidance

A number of items outlined above could be deferred beyond FY 2017 if necessary to balance the budget. As an example, the County has been able to shift one-time funding requirements such as for replacement voting machines to quarterly reviews. In addition, some of the position requirements driven by anticipated workload, such as population growth in the Adult Detention Center, may not materialize.

### Efficiencies and Service Reductions

The next items for review in order to balance the FY 2017 budget would be additional reduction options. It should be noted that the County and Schools have undergone a number of years of constrained budget and reduction options are limited. However, staff will review opportunities for reductions as well as budget savings that can be generated based on analysis of recent expenditure trends.

### Revenue Enhancements

The final options for balancing the budget are a number of revenue enhancement options that are possible for consideration for FY 2017. The County periodically reviews all user fees to determine if there are necessary adjustments that should be made to the various rates and fees. This User Fee Study will be undertaken as part of the FY 2017 and FY 2018 Multi-Year Budget. It is important to note that many user fees such as School-Age Child Care fees and Land Development Service fees, which were raised in FY 2016 and FY 2015 respectively, are already reviewed annually. In addition, many of the County's charges have maximums set by the State.

## Multi-Year Budget – FY 2016 and FY 2017

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### *Lines of Business Process*

Running parallel to the FY 2017 budget development process the Board will have the opportunity to comprehensively review the County's Lines of Business (LOBs). The process will cross multiple years with presentations in the Spring of 2016 and discussion by the Board and the community about the priorities of the County in the context of the LOBs inventory.

It is anticipated that this discussion will focus on both providing an understanding of what the County's LOBs are and a reaffirmation of which programs should continue and which are no longer viable in the current fiscal environment. There will be a newly elected Board of Supervisors taking office in January 2016 and the LOBs are a comprehensive look at what the County does which is beneficial to both new and returning Board members. The added focus on metrics that will be incorporated into this LOBs exercise will provide the Board and the community with an evaluation tool as they review what the County does to determine effectiveness, efficiency and outcomes.

### **Conclusion**

As a result of the multi-year budget process, the projected shortfall for FY 2017 is almost \$96 million after accounting for Managed Reserve requirements. In addition, the Fairfax County Public Schools projected shortfall, after taking into account the 3 percent increase projected in the County's Multi-Year Budget is approximately \$80 million.

The FY 2017 projections are based on a comprehensive list of requirements based on information available today. There are clear priorities within the items identified for funding, and there is also the potential for changes as more information is available over the course of the next year. The items that need to be funded in FY 2017 will therefore be considered in the context of Board priorities, and decisions will be made by the County Executive on what specific items to recommend for FY 2017 and which items to exclude or delay until FY 2018 or beyond.

The detailed summary of historical and projected funding follows on the next page:

# Multi-Year Budget – FY 2016 and FY 2017

## FY 2016 Budget Process

### FY 2012 - FY 2017

(in millions)

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Increase/ (Decrease)	% Increase/ (Decrease) Over
	Actual	Actual	Actual	Revised	Adopted	Projected	Over FY 2016	FY 2016
<b>Positions</b>	<b>9,684</b>	<b>9,686</b>	<b>9,731</b>	<b>9,765</b>	<b>9,757</b>	<b>9,873</b>	<b>116</b>	<b>1.19%</b>
<b>Beginning Balance</b>	<b>\$236.24</b>	<b>\$209.44</b>	<b>\$182.81</b>	<b>\$156.39</b>	<b>\$75.92</b>	<b>\$76.70</b>	<b>\$0.79</b>	<b>1.04%</b>
<b>Revenues</b>								
Real Property Taxes	\$2,047.28	\$2,123.41	\$2,216.16	\$2,353.64	\$2,434.22	\$2,511.82	\$77.61	3.19%
Personal Property Taxes	316.92	353.63	360.13	362.63	369.39	376.49	7.10	1.92%
General Other Local Taxes	517.38	530.96	514.82	488.36	495.14	501.77	6.64	1.34%
Permit, Fees & Regulatory Licenses	36.84	38.20	39.35	41.90	45.57	46.37	0.80	1.75%
Fines & Forfeitures	14.08	14.13	14.07	13.35	13.35	13.41	0.07	0.50%
Revenue from Use of Money & Property	18.40	17.51	15.23	15.24	21.00	22.47	1.47	6.98%
Charges for Services	69.63	72.67	71.32	73.42	74.62	75.07	0.45	0.60%
Revenue from the Commonwealth	304.69	301.13	303.67	306.01	309.60	310.00	0.40	0.13%
Revenue from the Federal Government	40.22	31.15	33.50	28.47	29.29	29.29	0.00	0.00%
Recovered Costs/ Other Revenues	14.24	15.30	17.85	20.11	18.33	18.33	0.00	0.00%
<b>Total Revenues</b>	<b>\$3,379.68</b>	<b>\$3,498.10</b>	<b>\$3,586.11</b>	<b>\$3,703.13</b>	<b>\$3,810.51</b>	<b>\$3,905.04</b>	<b>\$94.53</b>	<b>2.48%</b>
<b>Transfers In</b>	<b>\$6.90</b>	<b>\$6.77</b>	<b>\$23.87</b>	<b>\$12.15</b>	<b>\$9.83</b>	<b>\$9.83</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Available</b>	<b>\$3,622.82</b>	<b>\$3,714.31</b>	<b>\$3,792.79</b>	<b>\$3,871.67</b>	<b>\$3,896.25</b>	<b>\$3,991.57</b>	<b>\$95.32</b>	<b>2.45%</b>
<b>Direct Expenditures by Program Area</b>								
Legislative-Executive Functions /								
Central Services	\$98.98	\$97.97	\$99.85	\$110.18	\$105.53	\$109.55	\$4.02	3.81%
Judicial Administration	31.02	33.45	34.39	35.00	35.51	36.63	1.12	3.16%
Public Safety	403.11	416.24	425.93	456.89	453.27	480.92	27.65	6.10%
Public Works	63.88	68.39	69.89	73.09	72.60	75.84	3.25	4.47%
Health and Welfare	293.63	281.52	280.79	302.49	303.99	318.13	14.14	4.65%
Parks and Libraries	47.35	49.45	49.61	53.08	51.11	52.71	1.60	3.13%
Community Development	42.77	42.70	44.23	50.12	49.44	50.68	1.24	2.50%
Non-Departmental	261.55	279.59	287.71	313.40	338.53	361.66	23.13	6.83%
<b>Total Direct Expenditures</b>	<b>\$1,242.28</b>	<b>\$1,269.32</b>	<b>\$1,292.41</b>	<b>\$1,394.26</b>	<b>\$1,409.98</b>	<b>\$1,486.12</b>	<b>\$76.15</b>	<b>5.40%</b>
<b>Transfers Out</b>								
Schools Operating	\$1,610.83	\$1,683.32	\$1,716.99	\$1,768.50	\$1,825.15	\$1,879.91	\$54.75	3.00%
School Construction	0.00	0.00	0.00	0.00	0.00	13.10	13.10	--
Schools Debt Service	159.74	164.76	172.37	177.14	187.16	192.16	5.00	2.67%
<b>Subtotal Schools</b>	<b>\$1,770.57</b>	<b>\$1,848.08</b>	<b>\$1,889.36</b>	<b>\$1,945.64</b>	<b>\$2,012.31</b>	<b>\$2,085.17</b>	<b>\$72.85</b>	<b>3.62%</b>
County Transit	\$34.46	\$36.55	\$34.55	\$34.55	\$34.55	\$35.59	\$1.04	3.01%
Information Technology	16.18	14.28	9.76	11.25	2.70	7.70	5.00	185.19%
Community Services Board	100.50	109.61	110.08	112.19	115.49	121.58	6.09	5.28%
County Debt Service	116.78	116.85	118.80	133.74	127.79	141.29	13.50	10.56%
Metro	11.30	11.30	11.30	11.30	11.30	15.00	3.70	32.75%
OPEB	27.74	28.00	28.00	28.00	26.00	26.00	0.00	0.00%
Capital Paydown	19.63	18.00	27.64	37.68	22.04	24.69	2.65	12.02%
Other Transfers	73.95	79.50	114.50	87.15	57.39	63.50	6.11	10.64%
<b>Subtotal County</b>	<b>\$400.53</b>	<b>\$414.10</b>	<b>\$454.63</b>	<b>\$455.86</b>	<b>\$397.26</b>	<b>\$435.35</b>	<b>\$38.09</b>	<b>9.59%</b>
<b>Total Transfers Out</b>	<b>\$2,171.10</b>	<b>\$2,262.17</b>	<b>\$2,343.98</b>	<b>\$2,401.50</b>	<b>\$2,409.57</b>	<b>\$2,520.52</b>	<b>\$110.94</b>	<b>4.60%</b>
<b>Total Disbursements</b>	<b>\$3,413.38</b>	<b>\$3,531.50</b>	<b>\$3,636.39</b>	<b>\$3,795.75</b>	<b>\$3,819.55</b>	<b>\$4,006.64</b>	<b>\$187.09</b>	<b>4.90%</b>
<b>Total Ending Balance</b>	<b>\$209.44</b>	<b>\$182.81</b>	<b>\$156.39</b>	<b>\$75.92</b>	<b>\$76.70</b>	<b>(\$15.07)</b>	<b>(\$91.77)</b>	<b>(119.65%)</b>
Less:								
Managed Reserve	\$69.34	\$71.88	\$73.98	\$75.92	\$76.70	\$80.44	\$3.74	4.88%
Other Reserves	62.78	17.36	7.70	0.00	0.00	0.00	0.00	--
<b>Total Available</b>	<b>\$77.32</b>	<b>\$93.56</b>	<b>\$74.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$95.52)</b>	<b>(\$95.52)</b>	<b>--</b>

# FY 2016

Adopted Budget Plan



## Strategic Linkages

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## Strategic Linkages

### **Context and Background**

Fairfax County has been working on a number of initiatives over the last ten 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, incorporating Performance Measurement and benchmarking into the budget process, implementing a countywide Workforce Planning initiative, and redesigning the Budget Process among other things. 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.

#### **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.

### **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.


## Strategic Linkages


 **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.

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.



**VISION OF FAIRFAX COUNTY**  
*Our Core Purpose*  
*To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County by:*

**Our Vision Elements**

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

**Our Employee Vision Statement**

- 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 services.
- 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 by providing superior service, valuing our workforce, respecting diversity, communicating openly and consistently, and building community partnerships.

## Strategic Linkages

### **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.

### **Economic Strategic Plan**

Over the past year, Fairfax County has been updating its vision for creating an environment conducive to economic success. The Board of Supervisors' Economic Advisory Commission (EAC) has been working collaboratively with County executive leadership and staff to develop The Strategic Plan to Facilitate the Economic Success of Fairfax County, ("Strategic Plan") an update of the 2011 EAC Strategic Plan. A broad spectrum of stakeholders in the community participated in validating the Strategic Plan goals and strategies, including representatives in business, higher education, transportation, land development, housing, tourism, arts, health, human services, the Fairfax County Economic Development Authority, among others.

Fairfax boasts one of the strongest and largest economies in the region. However, the county needs to continue expanding its economic efforts as the region confronts:

- Fewer federal jobs due to the recession and sequestration;
- Slowing wage growth;
- Differential job recovery rates that has focused on new employment sectors; and
- Higher office vacancy rates.

The resulting EAC Strategic Plan focuses on six policy recommendation goal areas to support economic vibrancy:

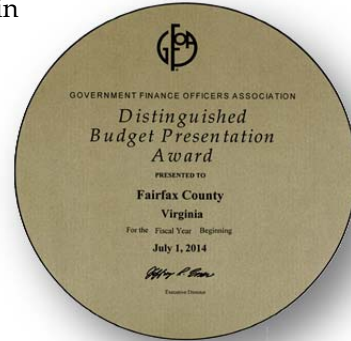
- Further diversifying our economy
- Creating places where people want to be
- Improving the speed, consistency, and predictability of the County's development review process
- Investing in natural and physical infrastructure
- Achieving economic success through education and social equity
- Increasing the agility of county government

Success of the Strategic Plan will require broad participation from numerous county agencies as well as the participation of our private sector partners on item-specific Action Teams. These Action Teams will review actions; propose prioritization; determine metrics; and lead implementation of individual actions. Oversight of the Action Teams will be managed by the Office of the County Executive. Additional resources will be required for implementation of these recommendations and will be identified through the Action Teams.

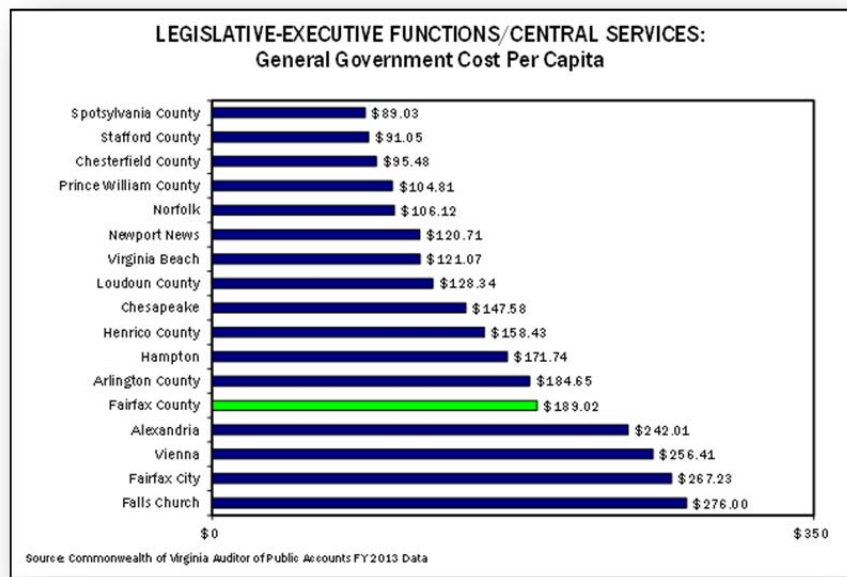
# Strategic Linkages

## 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, about 150 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) has also been included at the beginning of each program area summary in Volume 1 of the FY 2016 Adopted 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.

The FY 2016 Adopted Budget Plan features an "agency dashboard" for every General Fund and General Fund Supported agency. These dashboards identify key drivers for these agency budgets. These dashboards are not replacing agency performance measures, but rather provide an additional snapshot of relevant statistics that pertain directly to why our agencies are funded as they are. The purpose of these drivers is to keep County decision-makers aware of this key data and how they are changing over time.



## Strategic Linkages

Drivers will change over time and these drivers will be built into the annual budget process and into needs discussions with the community. This visual representation of what is driving the County's budget will improve the communications with the public and the Board as it relates to specific budget requests. The County Executive also developed a countywide dashboard to provide a snapshot of data, including commercial and residential real estate data, projected School enrolment data, and increases in employee compensation.

<b>AGENCY DASHBOARD</b>			
Key Data	FY 2012	FY 2013	FY 2014
1. Number of screenings, investigations, and treatment for selected communicable diseases	27,166	28,032	34,550
2. Number of vaccines administered to children	29,324	27,849	30,950
3. Number of primary care visits provided through the Community Health Care Network	54,336	50,287	50,174
4. Number of student visits to school health rooms	765,784	770,744	731,306
5. Number of Environmental Health community-protection activities: inspections, permits, and service requests	36,305	29,640	30,983
6. Number of community members served through outreach and health promotion activities	16,818	16,672	22,764

*Agency Dashboard for the Health Department*

## Strategic Linkages

### **Agency Reductions**

One of the major initiatives undertaken as part of the FY 2016 annual budget process was a comprehensive expenditure reduction effort which realized almost \$19 million in savings. In addition, other cost savings and efficiencies were identified as part of another initiative called *Mission Savings*. This effort resulted in almost \$900,000 in cost savings, plus numerous ideas to realize efficiencies and improve processes. This effective, multi-tiered approach featured internal agency teams, with various staff from across each agency as well as a countywide Internal Services Team which focused on realizing cost savings across all agencies, focusing on leveraging technology and devices, reducing printing costs and usage of paper (as well as reducing our carbon footprint in keeping with responsible environmental stewardship), realizing savings on office supplies, and trimming utility costs by reducing energy consumption. Moreover, the *Mission Savings* initiative reached out to employees for suggestions on cutting costs as well as identifying other suggestions for savings and efficiencies.



### **Employee Compensation**

Of course, the most critical factor in the County's budget is compensation, which accounts for the majority of expenditures in agency budgets, to pay the highly skilled, dedicated thousands of employees who provide service delivery to the County's residents. The FY 2016 Adopted Budget Plan includes \$46.88 million for employee compensation, including funding for employee pay and benefits.

Funding of \$12.39 million is included for a 1.10 percent market rate adjustment (MRA) increase effective July 2015 for all employees. The MRA provides a guide to the amount of pay structure adjustment needed to keep County pay rates competitive with the market. It is based on a calculation approved by the Board of Supervisors. In addition, funding of \$14.31 million is included for the General County employee pay increases included in the budget which reflects the new performance and longevity program for all eligible general County employees approved by the Board of Supervisors in Fall 2014. The funding reflects increases effective July 2015 for graduated performance increases, based on where employees are on the pay scale, and the 4 percent longevity increases provided to employees who reach 20 or 25 years of service each year.

In FY 2016, all employees with 20 years of service as of June 30, 2015 will receive the 4 percent increase due to the implementation of the program. In future years only those employees reaching 20 or 25 years of service each year will be eligible. Employees receiving a longevity award do not receive a performance award. The performance increases range from 3 percent for employees within 15 percent of the bottom of the pay scale to 1.25 percent for employees within 25 percent of the top of the pay scale. The average increase in FY 2016 is 2.5 percent due to the large number of employees receiving the longevity award this year. It is anticipated that in the future years the average increase will be closer to 2 percent for performance and longevity awards.

## Strategic Linkages

Another integral component of the employee compensation plan is funding of \$8.13 million for the public safety pay increases which reflect merit and longevity increases for all eligible public safety employees. The funding reflects the full-year impact of merit and longevity increases provided to uniformed employees in FY 2015 and the partial year costs for merit and longevity increases provided to uniformed employees in FY 2016 since all increases are effective on the employee's anniversary date. Merit increases are awarded to public safety employees as they progress through the pay scale.

The FY 2016 Adopted Budget Plan also includes funding of \$0.16 million to provide salary adjustments for members of the Board of Supervisors, Board of Zoning Appeals and Planning Commission, effective in January 2016.

The FY 2016 budget includes a net \$8.57 million increase for fiduciary requirements associated with the County's retirement systems and as a modest investment to strengthen our funding ratios. A net increase of \$3.32 million for health insurance and other benefits is primarily due to the full-year impact of calendar year 2015 premium increases and costs associated with a projected 10 percent premium increase for all health insurance plans, effective January 1, 2016, and for Social Security (FICA) requirements in FY 2016.

### **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. A very significant number of employees will be eligible for retirement over the next several years. By December 31, 2015, 25 percent of all merit employees will be eligible for retirement. In specific job categories, those numbers are even greater. For example, by December 31, 2015, 58 percent of County non-public safety senior managers will be eligible for retirement and 34 percent of mid-level management will be eligible. In the public safety agencies the numbers are even higher. In the Police Department by the end of calendar 2015, 82 percent of senior managers and 83 percent of mid-level managers will be eligible for retirement. To address this somewhat staggering trend, the County plans to re-tool and strengthen existing succession planning and knowledge transfer efforts—to build the capacity to support a “promote from within” when appropriate philosophy.



## Strategic Linkages

The County will recruit externally when strategically advantageous and will strengthen recruitment effectiveness by encouraging employee referrals and deepening the County Executive's leadership team's engagement with executive level recruitments. Shifting the performance evaluation focus from "the amount of the pay increase" to better communication and employee development will also help the County address the exit of many tenured County employees.

### **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 10040, 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. Constrained funding will impact the number of new IT projects that can be undertaken in the next year. However, the County continues to explore and monitor all areas of County government for information technology enhancements and/or modifications which will streamline operations and support future savings.

A decrease of \$1.04 million is the result of reduced funding requirements for Information Technology projects. In FY 2016, funding of \$6.42 million, which includes a General Fund transfer of \$2.70 million, a transfer from Fund 40030, Cable Communications, of \$3.68 million, and interest income of \$0.04 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 residents and employees and that adequately balance new and continuing initiatives with the need for securing and strengthening the County's technology infrastructure. Funded projects will support initiatives in general County services, public safety, human services and enterprise technology security and infrastructure. Although many initiatives meet more than one of the technology priorities, for simplicity, projects have been grouped into only one priority area.

### **Strategic Planning Links to the Budget**

The annual budget includes links to the comprehensive strategic initiatives described above. To achieve these links, agency budget narratives include discussions of County 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 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.
- ▶ ***Program Area Summaries:*** Summaries by Program Area (such as Public Safety, Health and Welfare, Judicial Administration) 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

## Strategic Linkages

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 2014 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 Student Achievement Goals are 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 30<sup>th</sup> consecutive year. In July 2014, Fairfax County was one of only 29 jurisdictions to receive ICMA's highest recognition for performance measurement, the "Certificate of Excellence." 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.



### **Key County Indicators**

#### **Introduction**

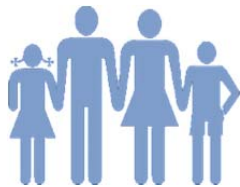
The Key County Indicator presentation communicates the County's progress on each of the Vision Elements through key measures. The Indicators were compiled by a diverse team of Fairfax County senior management and agency staff through a series of meetings and workshops. Indicators were chosen if they 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 also compiles Benchmarking data, providing a high-level picture of how Fairfax County is performing compared to other jurisdictions of its size. Benchmarking data is presented within the 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 Healthy Economies
- ✓ Connecting People and Places
- ✓ Creating a Culture of Engagement
- ✓ Exercising Corporate Stewardship

The following presentation lists the Key County Indicators for each of the Vision Elements, provides actual data from FY 2012, FY 2013, and FY 2014, and it includes a discussion of how the Indicators relate to their respective Vision Elements. In addition, the Corporate Stewardship Vision Element includes FY 2015 and FY 2016 estimates in order to present data related to the current budget. For some indicators, FY 2013 is the most recent year in which data are available, and FY 2014 Actuals will be included in the following year's budget document. All of the indicator data are for Fairfax County only, listed by Fiscal Year, unless otherwise noted in the text.

## Strategic Linkages



**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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Ratio of Violent Group A Offenses to 100,000 County Population (Calendar Year) <sup>1</sup>	41.48	51.46	48.29
Clearance rate of Violent Group A Offenses (Calendar Year) <sup>1</sup>	31.42%	37.16%	31.42%
Percent of time Advanced Life Support (ALS) transport units on scene within 9 minutes	85.0%	86.7%	89.1%
Fire suppression response rate for engine company within 5 minutes, 20 seconds	56.0%	52.4%	53.0%
Percent of low birth weight babies (under 5 lbs 8 oz)	6.9%	7.2%	NA <sup>2</sup>
Immunizations: completion rates for 2 year olds	71%	61%	61%
Virginia Department of Education (VDOE) On-Time Graduation Rate	91.3%	92.0%	92.9%
Children in foster care per 1,000 in total youth population	1.33	1.01	NA <sup>3</sup>
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	93%	94%	94%
Percent of restaurants operating safely	97.5%	98.9%	NA <sup>4</sup>

<sup>1</sup> Prior year actuals have been revised as Violent Group A Offenses now include all Forcible Sex Offenses, Robberies, Homicides and Assaults that were assigned to Criminal Investigations Bureau Detectives based on the Police Department's change to Incident Based Reporting (IBR). Previously, Violent Group A Offenses included Forcible Rapes, Robberies, Homicides and Aggravated Assaults and were calculated by the number of victims (Forcible Rapes, Homicides and Aggravated Assaults) and the number of reported offenses (Robbery).

<sup>2</sup> Prior year actuals on the percent of low birth weight babies are provided by the Virginia Department of Health, and FY 2013 is the most recent data available in time for budget publication.

<sup>3</sup> Prior year actuals on Children in foster care per 1,000 in total youth population are provided by the American Community Survey (ACS) of the United States Census Bureau, and FY 2013 is the most recent data available in time for budget publication.

<sup>4</sup> The Fairfax County Health Department (FCHD) has adopted the Results-Based Accountability (RBA) approach to measure impact across the system, foster joint accountability, and collectively strengthen programs and services. As a part of this effort, for FY 2015 the FCHD revised this performance measure to better reflect desired client and community health outcomes; therefore, data is no longer being collected for this measure. The new performance measure will capture the "percent of food service establishments found to be in compliance, at the completion of the inspection cycle, with control measures that reduce the occurrence of foodborne illness."

Fairfax County is one of the nation's safest jurisdictions in which to live and work. In CY 2014, the Fairfax County ratio of 42.89 "Violent" Group A Offenses per 100,000 residents continued to reflect one of the lowest violent crime rates of any large jurisdiction in the United States. It is important to note that "Violent" Group A Offenses now includes all Forcible Sex Offenses, Robberies, Homicides and Assaults that were assigned to Criminal Investigations Bureau Detectives. In the past, "Violent" Group A offenses included Forcible Rapes, Robberies, Homicides and Aggravated Assaults and were calculated by the number of victims (Forcible Rapes, Homicides and Aggravated Assaults) and the number of reported offenses (Robbery). This change was required based on the Police Department's shift from Uniform Crime Reporting (UCR) to Incident-Based Reporting (IBR).

## Strategic Linkages

The County also showed a relatively consistent case **clearance rate of "Violent" Group A Offenses**. The annual Fairfax County case clearance rate of 31.42 percent remained high when compared to similar jurisdictions across the nation.

The Fairfax County Fire and Rescue Department Advanced Life Support (ALS) and fire unit measures are standards set by the National Fire Protection Association (NFPA). The **five minute and 20 seconds fire suppression response standard** of the NFPA was met 53.0 percent of the time in FY 2014. **Advanced Life Support transport units arrived on the scene within 9 minutes** 89.1 percent of the time in FY 2014.



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. The County's FY 2013 incidence rate of 7.2 percent of low birth weight babies compares favorably against the state average of 8.0 percent. The FY 2014 immunization completion rate of 61 percent for two-year olds was consistent with FY 2013. The Health Department will strive to achieve a completion rate of 70 percent in FY 2015. It is important to note that by the time of school entry, many children are adequately immunized, although they may have lacked these immunizations at the age of two. Fairfax County also funds numerous programs to help children stay in school and provides recreational activities in after-school programs. These services contributed to the County's FY 2014 **Virginia Department of Education (VDOE) On-Time Graduation rate** of 92.9 percent. In FY 2013, the **ratio of children in foster care per 1,000** in the total population of children 0–18 years old was 1.47. 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 Fairfax County Health Department is committed to protecting the health of County residents by ensuring restaurants operate safely.

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 94 percent combined satisfaction rating for two support programs: Adult Day Health Care (ADHC) and Congregate Meals programs. ADHC satisfaction was 98 percent in FY 2014. Department of Family Services staff solicited input from Congregate Meal clients, including the growing ethnic client population, and continued to work with food vendors to revise food options accordingly. Client satisfaction remained at 90 percent in FY 2014.

Fairfax County is committed to protecting the health of its residents, and in FY 2013, 98.9 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. In future years, the Fairfax County Health Department

## Strategic Linkages

(FCHD) will utilize the Results-Based Accountability (RBA) approach to measure impact across the system, foster joint accountability, and collectively strengthen programs and services. As a part of this effort, for FY 2015 the FCHD revised this performance measure to better reflect desired client and community health outcomes; therefore, data is no longer being collected for this measure. The new performance measure will capture the “percent of food service establishments found to be in compliance, at the completion of the inspection cycle, with control measures that reduce the occurrence of foodborne illness.” Studies have shown that high risk establishments, (those with complex food preparation; cooking, cooling and reheating) which are approximately 50 percent of Fairfax County restaurants, should be inspected at a greater frequency than low risk establishments (limited menu/handling) to reduce the incidence of food borne risk factors. The Food and Drug Administration (FDA) recommends that high risk establishments be inspected three times a year, moderate risk twice a year and low risk once a year. Therefore, the Food Safety Program transitioned to a risk-based inspection process in FY 2009.



**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.

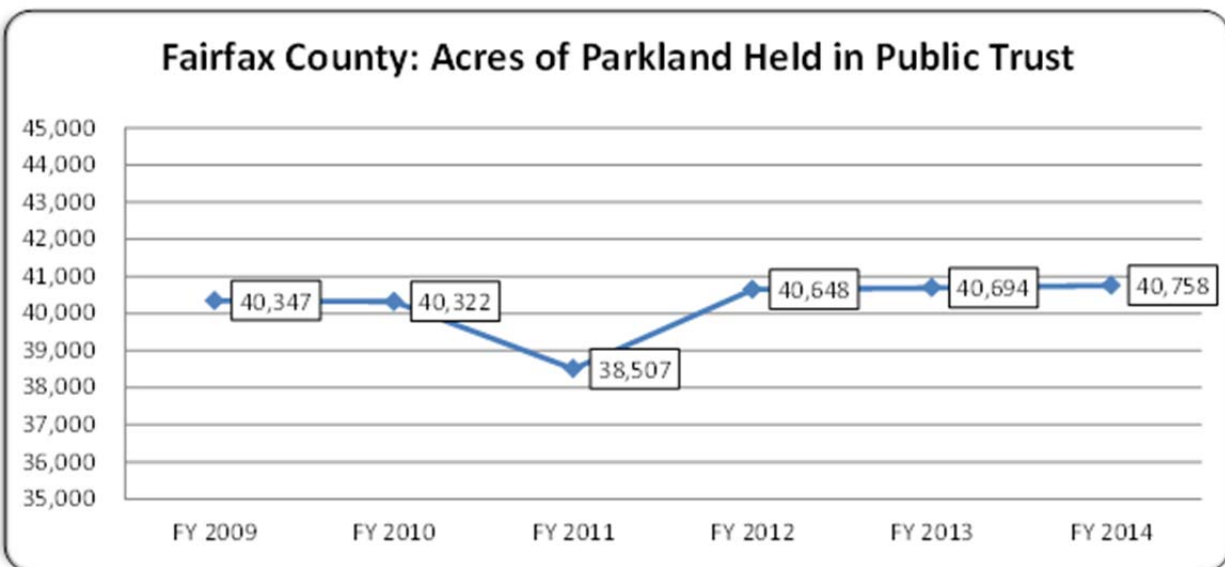
Key County Indicators	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Acres of parkland held in public trust	40,648	40,694	40,759
Miles of trails and sidewalks maintained by the County	649	656	656
Annual number of visitations to libraries, park facilities and recreation and community centers	11,418,849	11,214,421	11,001,119
Value of construction authorized on existing residential units	\$115,979,269	\$118,603,613	\$114,540,853
Annual percent of new dwelling units within business or transit centers as measured by zoning approvals	75.0%	96.0%	87.0%
Percent of people in the labor force who both live and work in Fairfax County	51.5%	54.2%	54.8%
Number of affordable rental senior housing units	3,119	3,119	3,119

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 amount of **acres of parkland held in public trust** is a preservation of open space that enhances the County’s appeal as an attractive place to live. This indicator measures parkland in the County held by the Fairfax County Park Authority, the Northern Regional Park Authority, state and federal governments, and other localities. In FY 2014, there was an upward adjustment in acres due to revised calculations related to Fairfax County, Fairfax City, Bureau of Land Management, and NOVA Conservation Land Trust. This adjustment brought the FY 2014 total acreage to 40,759. 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 2014, DPWES maintained 656 miles of trails and sidewalks. In addition to miles maintained by the



## Strategic Linkages

County, approximately 1,668 miles are maintained by the Virginia Department of Transportation (VDOT) and approximately 323 miles are contained within County parks. In addition, approximately 1,085 miles of walkway are maintained by private homeowners associations. The number of walkways in the County contributes to the sense of community and connection to places. The County will continue to improve pedestrian access and develop walkways through the use of funding support from a variety of sources, including bond funding and the commercial and industrial real estate tax for transportation.



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. In the fall of 2004, the voters approved a Public Library Bond Referendum totaling \$52.5 million for library projects. Funding provided for the new Burke Centre and Oakton libraries and the renovation of four of the oldest libraries, including Richard Byrd, Martha Washington, Thomas Jefferson and Dolley Madison libraries. These new libraries and the library renovations are now complete. Based on the favorable construction market and savings in the renovation projects, design work for the renovation and expansion of the Woodrow Wilson Library began in February 2011. Renovations are expected to be complete in the fall of 2014. In addition, on November 6, 2012, the voters approved a bond referendum in the amount of \$25 million to renovate the next four priority library facilities. These libraries include Pohick, Tysons Pimmit, Reston and John Marshall. The renovations will provide for upgrades to all of the building systems, including roof and HVAC replacement, which have outlived their useful life and will be designed to accommodate current operations and energy efficiency. In addition, the renovations will provide a more efficient use of the available space, meet customers' technological



The County maintains 656 miles of trails and sidewalks in addition to the nearly 1,668 miles of trails and sidewalks maintained by the Virginia Department of Transportation within Fairfax County's boundaries.

## Strategic Linkages

demands and better serve students and young children. The quiet study areas and group study rooms will be improved, the space to accommodate a higher number of public computers will be increased, and wireless access will be enhanced. In FY 2014, the number of visits to all libraries, parks and recreation facilities decreased to 11,001,119.

Resident investment in their own residences reflects the perception of their neighborhood as a “livable community.” In FY 2011 and FY 2012, data reflected a decline in the homeowner-reported **value of construction authorized on existing residential units**. FY 2013 data showed that the value of construction increased. This trend signaled an end to the declining value of construction and that the housing market was beginning to strengthen. While this was good news, the data in FY 2014 shows that the housing market is volatile. The value of construction decreased 3.4 percent compared to FY 2013 data. When the economy improves, home values start to rise and consumer confidence increases, homeowners start to increase their spending on their home. It is projected that the total value of issued construction permits will rise as the economy and housing market strengthen.

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 2014, approximately 87 percent of the new proffered residential units were located within business or transit centers. This large proportion is attributed to the approval of 2,698 new residential units in Tysons Corner and 1,016 new residential units in other business and transit centers during FY 2014. Thus far in FY 2015, 97.7 percent or 3,844 of the new residential units approved through the zoning process in the County are located within business or transit centers. It should be noted that less than half of the newly approved units located within business or transit centers (approximately 44 percent or 1,700 units) were approved to be located in Tysons Corner. It is expected that the number of new residential units located in business or transit centers other than Tysons Corner will continue to increase during FY 2015.

The **percentage of employed people who both live and work in Fairfax County** is currently above 54 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 2014, there was an inventory of 3,119 affordable senior housing units, including both publicly and privately owned rental apartment complexes.

## Strategic Linkages



**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.

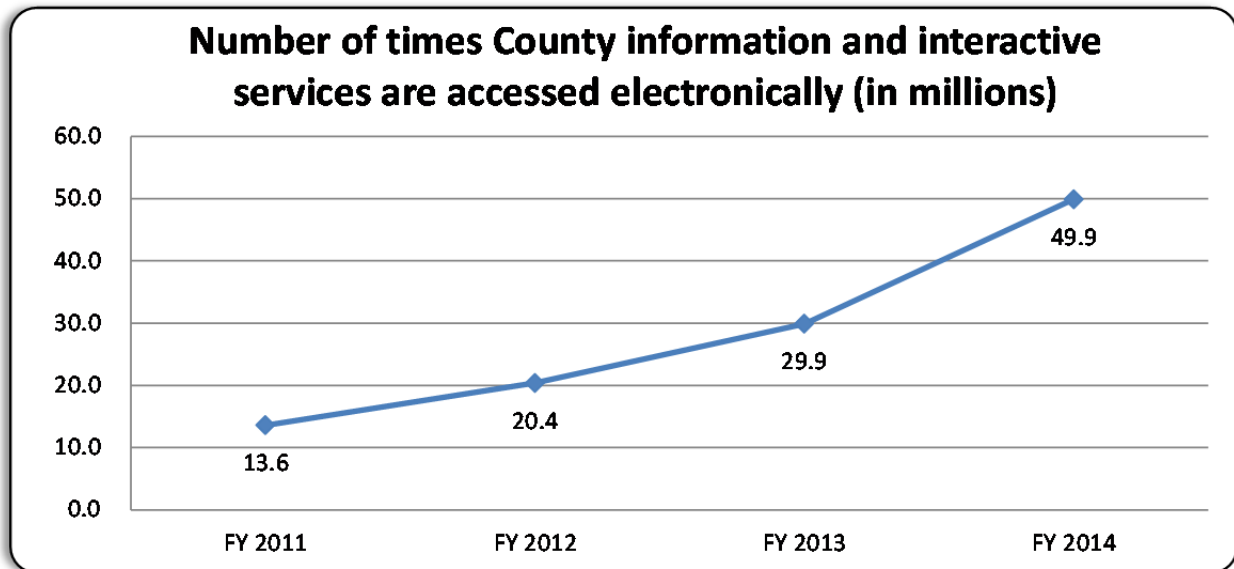
Key County Indicators	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Number of times County information and interactive services are accessed electronically (millions)	20.4	29.9	49.9
Library materials circulation per capita	11.8	11.5	11.3
Percent of library circulation represented by materials in languages other than English	1.4%	1.4%	1.4%
Percent change in transit passengers	3.00%	(3.01%)	(1.19%)

Fairfax County also has a robust and nationally-known social media program that encourages interaction with and sharing of County information so residents can serve as information ambassadors to friends, neighbors and co-workers who may not otherwise have access (this is especially important during emergencies). By using tools like Facebook, Twitter, YouTube and an emergency blog, Fairfax County delivers a high quality experience for residents on those platforms with relevant, timely and actionable information. The County also interacts directly with residents and reaches people in ways that were not possible a few short years ago. These efforts are paying dividends both for the exchange of information and improving awareness of County resources. For example, recent surveys of County Facebook page fans and County Twitter followers showed that 82 percent of respondents on Facebook and 79 percent of respondents on Twitter said Fairfax County’s use of those tools has helped them learn more about their local government, programs and services. Evidence of the County’s success in providing useful and convenient access to information and services can also be found in the FY 2014 measure of nearly 50 million total interactions with key County online platforms (website visits, number of website searches, emergency blog views, Facebook daily total reach, Twitter impressions, YouTube video views, and SlideShare presentation views). These numbers will continue to grow as residents increasingly consume, create and interact with official County information.

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. The utilization of Fairfax County libraries is demonstrated by the **library materials circulation per capita**, which was 11.3 in FY 2014. This high circulation rate indicates the availability of an extensive selection of materials and a desire for library resources among Fairfax County residents. In addition, interest in library resources can be seen in the number of unique visitors to the Library’s website, which totaled 4,764,081 in FY 2014. For additional information on benchmarks, please refer to the Parks and Libraries Program Area Summary in Volume 1.

## Strategic Linkages

As previously mentioned, Fairfax County is becoming an increasingly diverse community in terms of culture and language. As of 2009, 35.0 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 2014, 1.4 percent of library circulation was represented by materials in languages other than English. With a circulation of nearly 13 million items by Fairfax County Public Library (FCPL) in FY 2014, the 1.4 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. The County operates the FAIRFAX CONNECTOR bus service; provides FASTRAN services to seniors; and contributes funding to Metro and the Virginia Railway Express (VRE). The **percent change in transit passengers** measures the impact of County efforts as well as efforts of Metro and the VRE. The County experienced a slight decrease of 1.19 percent in Fairfax County transit passengers in FY 2014, down from 49.8 million in FY 2013 to 49.3 million in FY 2014. This decrease was, in large part, attributable to a 2.35 percent decrease in annual Metrorail trips originating in Fairfax County, from 28.6 million in FY 2013 to 27.9 million in FY 2014. Ridership was impacted by both the economic downturn and the government shutdown in October 2013, resulting in slightly fewer passengers.

In FY 2016, the County will continue its support of Metro Operations and Construction, CONNECTOR bus service, and the VRE subsidy. Additional General Fund support is required for the projected Metro jurisdictional subsidy and for critical CONNECTOR services. For more information, please see Fund 30000, Metro Operations and Construction, and Fund 40000, County Transit Systems, in Volume 2.

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 continues to broaden its effort to improve roadways, enhance pedestrian mobility, and support mass transit through funding available from the 2007 Transportation Bond Referendum and from the commercial and industrial real estate tax for transportation. This tax was first adopted by the Board of Supervisors in FY 2009, pursuant to the General Assembly's passage of the Transportation Funding and Reform Act of 2007 (HB 3202). Commercial and Industrial (C&I) real estate tax revenue is posted to Fund 40010, County and Regional Transportation Projects, and then a portion is

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transferred to the County Transit Systems budget. In FY 2016, this amount totals \$28.5 million. This amount, will be used to provide continued support for West Ox Division rush hour and midday service, enables the continuation of increased frequencies on overcrowded priority bus routes (Routes 171, 401/402 and 950), and continues support for previous years' service expansions at all three operating divisions. Beginning in FY 2014, the County benefits from approximately \$125 million annually in regional revenues dedicated to transportation as a result of the State Transportation funding plan approved during the 2013 Session by the General Assembly (HB 2313). On January 28, 2014, the Board approved a list of nearly 230 priority local roadway and transit projects that will require various amounts of staff management, oversight, and review over the foreseeable future. Fund 40010, County and Regional Transportation Projects, provides funding and support for the implementation of projects and services funded with the State Transportation funding plan (HB 2313).



**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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Total employment (Total All Industries, All Establishment Sizes, equaling the total number of jobs in Fairfax County)	597,533	595,638	588,397
Growth rate	2.1%	-0.3%	-1.2%
Unemployment rate (not seasonally adjusted)	4.5%	4.4%	4.1%
Commercial/Industrial percent of total Real Estate Assessment Base	19.64%	20.77%	19.96%
Percent change in Gross County Product (adjusted for inflation)	2.5%	-2.0%	0.7%
Percent of persons living below the federal poverty line (Calendar Year)	6.8%	5.8%	5.8%
Percent of homeowners that pay 30.0 percent or more of household income on housing (Calendar Year)	29.0%	27.4%	26.2%
Percent of renters that pay 30.0 percent or more of household income on rent (Calendar Year)	45.7%	46.8%	44.1%
Direct (excludes sublet space) office space vacancy rate (Calendar Year)	14.4%	14.4%	16.3%

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.

For years, Fairfax County has benefited from its proximity to the federal government. During the recession, the region was an anomaly in that it shed fewer jobs than most other areas in the country as the federal government increased spending and hiring to prop the economy. During the last couple of years, however, the local economy has been underperforming, as the ripple effects from sequestration cuts proved more long-lasting than initially expected. The cornerstone sectors – the federal government and professional services – are losing jobs.

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**Total employment** illustrates the magnitude of Fairfax County's jobs base. For a second consecutive year, the total number of jobs in the County declined. In June 2014, employment was 1.2 percent below the June 2013 level. 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. The County's unemployment rate was 4.1 percent in 2014, a decline from the 4.4 percent experienced in 2013.

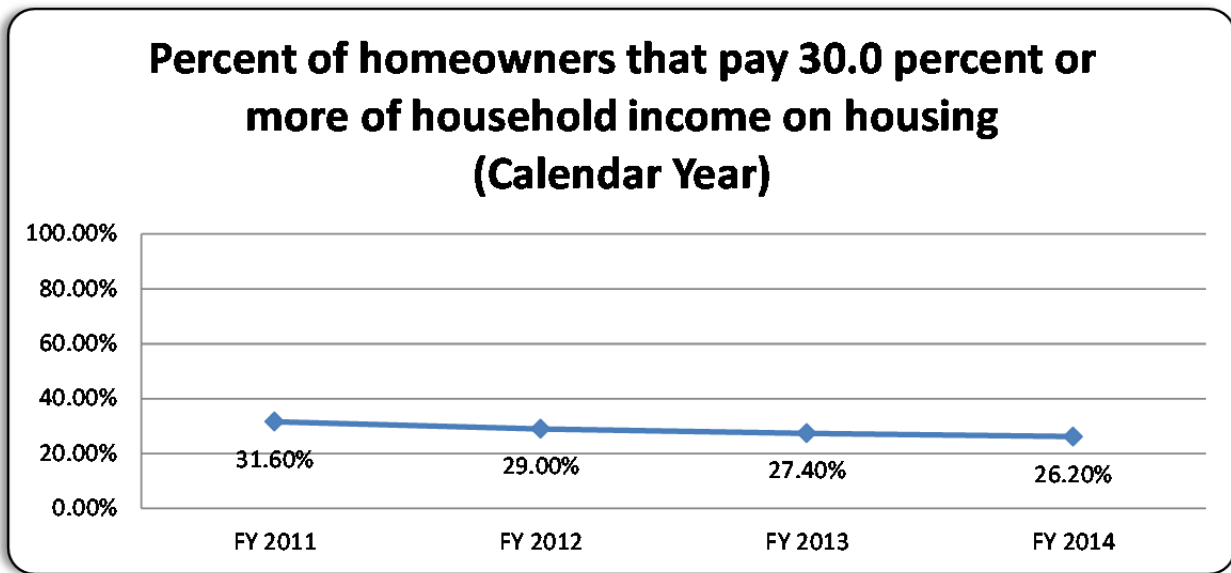
The **Commercial/Industrial percent of total Real Estate Assessment Base** is a benchmark identified by the Board of Supervisors, which places priority on a diversified revenue base. The target is 25 percent of the assessment base. From FY 2001 to FY 2007, the Commercial/Industrial percentage declined 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. This imbalance increased the burden on the residential component to finance government services. Starting in FY 2008, when the housing market began to slow down, the Commercial/Industrial percentage increased for three consecutive years, reaching 22.67 percent in FY 2010 as a result of declining residential values. When nonresidential values declined a record 18.29 percent, the Commercial/Industrial percentage declined 2.97 percentage points to 19.70 percent in FY 2011 and another 0.06 percentage points in FY 2012. It rose to 20.77 percent in FY 2013. Since then, the Commercial/Industrial percentage has declined for three consecutive years and stands at 18.68 percent in FY 2016 as a result of the increase experienced in the residential portion of the Real Estate Tax base and the decline in the nonresidential portion.

**Gross County Product (GCP)** is an overall measure of the County's economic performance. The percentage change in the GCP indicates whether the economy is expanding or contracting. Based on estimates from IHS, Gross County Product (GCP), adjusted for inflation, increased at a rate of just 0.7 percent in 2014 after decreasing 2.0 percent in 2013.

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., \$23,550 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 5.8 percent poverty rate in FY 2014 is better than most, yet it still translates to over 65,500 persons living below the federal poverty level. *(Note: Census data are reported based upon the calendar year (CY) rather than the fiscal year and are typically available on a one-year delay. FY 2014 data represent CY 2013 data.)*

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**, 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 FY 2014, 26.2 percent of homeowners paid 30 percent or more of their household income on housing, while a substantially greater number of renters, 44.1 percent, paid 30 percent or more of their household income on rent. *(Note: Census data are reported based upon the calendar year rather than the fiscal year and are typically available on a one-year delay. FY 2014 data represent CY 2014 data.)*

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Finally, the **direct (excludes sublet space) office space vacancy rate** reflects yet another aspect of the health of the business community. The stalled local labor market impacted the commercial real estate market. In the last couple of years, the direct vacancy rate has remained elevated in historical terms, and as of year-end 2014 was 16.3 percent, the highest level since 1991. The increase in the vacancy rate is attributed to federal budget issues. As government contractors cut back employment, they reduced their real estate footprints and delayed expansions. Total office leasing activity during 2014 was 9.8 million square feet, down from the three-year high of 12.3 million square feet in 2013. The majority of the leasing activity in 2014 involved renewals and consolidations.

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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Unhealthy Air Days recorded on Virginia Department of Environmental Quality (DEQ) monitors located in Fairfax County based on the EPA Air Quality Index (Calendar Year)	12	1	4
Overall Level of Stream Quality as a weighted index of overall watershed/ stream conditions on a scale of 5 (Excellent) to 1 (Very Poor)	2.3	2.8	2.6
Percent of Tree Coverage in County	50%	50%	50%
Number of homes that could be powered as a result of County alternative power initiatives	69,352	44,342	45,884
Solid Waste Recycled as a percentage of the waste generated within the County (Calendar Year)	51%	48%	48%

The Environmental Stewardship Vision Element demonstrates the County's continued commitment to the environment. Rapid growth and development since the 1980's 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 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 an 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. In addition, in FY 2006 and FY 2007, the County was presented with a National Association of Counties Achievement Award (NACo) for its efforts to improve air quality and for its Environmental Improvement Program (EIP). In FY 2009, the County was presented with a NACo Best in Category Achievement Award in Environmental Protection and Energy for its Tree Conservation Ordinance. In FY 2013, the County was presented with a NACo Best in Category Achievement Award for its stream restoration project at the Government Center and pond retrofits on county property.

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 underlying 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 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.

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



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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 121 vehicles). DVS has also undertaken a Diesel Exhaust Retrofit project, in which it retrofitted 1,012 school buses and 113 heavy duty trucks with exhaust after-treatments that reduce particulate emissions.

Fairfax County continues to promote green building initiatives in both public and private facilities and has been recognized nationally for environmental construction initiatives. The U.S. Green Building Council’s Leadership in Energy and Environmental Design (LEED) rating system includes several tiers. The goal for County projects greater than 10,000 square feet is silver certification. Currently, Fairfax County has achieved nine gold certifications (Virginia Department of Transportation Administration Building (construction managed by the County), Crosspointe Fire Station, Great Falls Fire Station, JoAnne Jorgenson Health Laboratory, Gartlan Center for Community Mental Health Facility, I-66 Transfer Station Operations Center, Martha Washington Library, Dolley Madison Library and Richard Byrd Library); five silver certifications (Burke Center Library, Oakton Library, Wolftrap Fire Station, Shelter Care II and Thomas Jefferson Library); and one certified building (Fairfax Center Fire Station). Fairfax County also received Green Globe certifications from the Green Building Initiative’s environmental assessment and rating system for two commercial buildings which include Foundations (formerly known as Girls Probation House) and Hanley Family Shelter. Other initiatives include, the utilization of teleworking (Fairfax County has more than 1,000 employees telework an average of one day a month) and the Green Purchasing Program for recycled office supplies including paper and remanufactured printer cartridges. The Facilities Management Department continues to implement energy savings strategies in County facilities which include the installation of energy management control systems, heating, ventilating, air conditioning and efficient lighting controls, resulting in significant energy savings. DPWES is also undertaking a Water Reuse Project to use reclaimed water from the plant for irrigation purposes.

The Fairfax County Department of Information Technology received the “Green 15” award for its PC power management initiative that automatically shuts down over 14,000 County computers after working hours, resulting in electricity savings for the County. 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 ambient air quality standard for ozone levels, Fairfax County is committed to minimizing **unhealthy air days** as measured and defined by all criteria pollutants. Fairfax County has implemented air quality improvement strategies that include the purchasing of wind energy credits, reducing County vehicle emissions through the purchase of hybrid vehicles, diesel retrofits and the use of ultra-low sulfur fuel, not allowing refueling of County vehicles except emergency vehicles on Code Red Days, encouraging County residents to use the FAIRFAX CONNECTOR bus rides on Code Red Days, teleworking, not allowing mowing of grass at County properties on Code Red Days, use of low Volatile Organic Compound (VOC) paints, promoting County building energy efficiency programs, tree canopy and planting activities, green building actions, community outreach and maintaining standards and procedures that promote healthy air. In addition to supporting the regional efforts to improve the air quality, in 2007 Fairfax County joined other counties across the country to create the cool counties climate stabilization initiative with the goal of reducing emissions that contribute to global warming by 80 percent by the year 2050.

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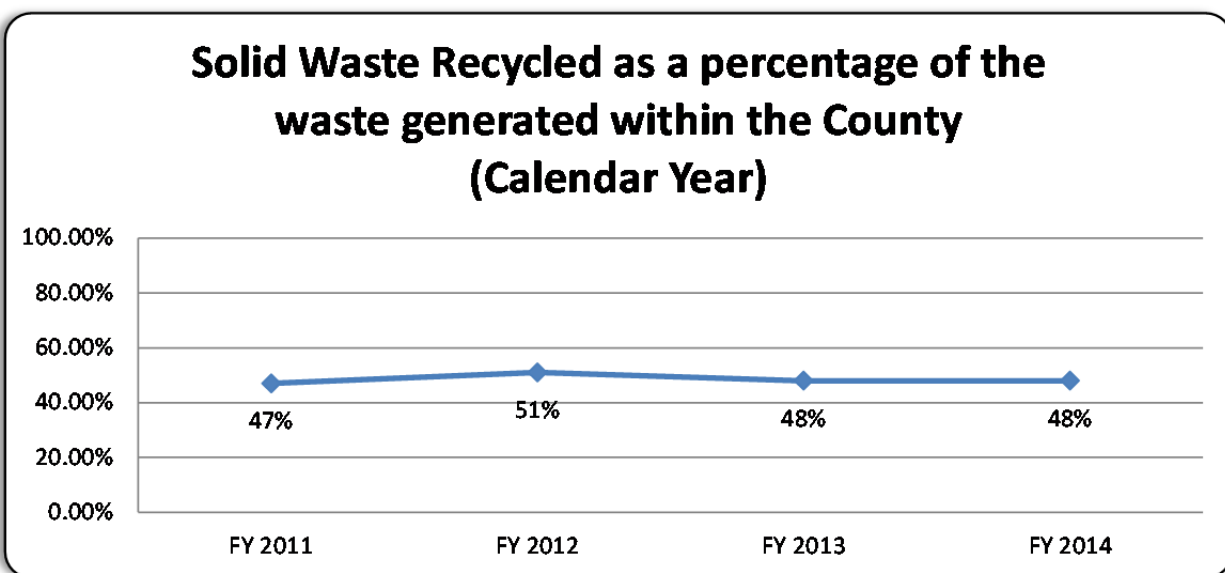
Air quality monitoring in the County is conducted by the Virginia Department of Environmental Quality (DEQ). Air quality in the County has improved significantly since 1990. The County is in attainment for all criteria pollutants except for ground level ozone. In July, 2012, the Environmental Protection Agency (EPA) changed the area designation from moderate non-attainment to marginal non-attainment for the new eight-hour ozone National Ambient Air Quality Standards (NAAQS) (0.075 ppm) indicating significant improvements are being made. The number of unhealthy air days in 2013 was 1, which went up to 4 days in 2014 as reported by Metropolitan Washington Council of Governments (MWCOG). On November 25, 2014 the EPA proposed to revise the current primary and secondary 8-hour ground level ozone standards of 75 parts per billion (ppb) to a range between 65 ppb and 70 ppb. The EPA is currently seeking public comments on the proposed new ground level ozone standard and also seeking public comment on a lower standard of 60 ppb. According to the EPA the proposed updates will improve public health protection, particularly for children, the elderly, and people of all ages who have lung diseases such as asthma. The updates also will improve protection for trees, plants and ecosystems. The EPA is also proposing to update the Air Quality Index (AQI) for ozone. The Air Quality Index for the criteria pollutants assigns colors to levels of health concern, code orange indicating unhealthy for sensitive groups; code red – unhealthy for everyone; purple - very unhealthy; and maroon - hazardous. The County uses the same color indicator on unhealthy air days. The County continues to work with Metropolitan Washington Council of Governments (MWCOG) and the Clean Air Partners, a volunteer, non-profit organization chartered by the MWCOG, and the Baltimore Metropolitan Council (BMC) to examine the adequacy of current air pollution control measures and practices, education and notification processes, and codes and regulations to make further progress.

**Stream quality** in Fairfax County may affect residents' recreational use of streams and other water bodies as well as the quality of our drinking water. Monitoring the health of our waterways and preparing watershed management plans provide a head start for the County in satisfying the federal and state regulatory requirements as dictated by the County's MS4 permit and Total Maximum Daily Loads (TMDLs) already established for several streams. A Chesapeake Bay TMDL was also established in December 2010 with the goal of restoring the Chesapeake Bay and eventually removing it from the national list of impaired bodies of water. Between 2005 and 2011, Fairfax County developed 13 watershed management plans for the County's 30 watersheds in order to restore the health of local streams, meet regulatory requirements and help satisfy restoration goals for water quality and living resources for the Chesapeake Bay. All 13 plans have been adopted by the Board of Supervisors. These plans provide a systematic project framework for establishing restoration goals, implementation strategies, and prioritization of the most cost-effective projects that will help restore and protect our streams and watersheds countywide. Hard copies of the plans may be found in their respective Board of Supervisor's office and local libraries. Additional information on watershed management planning may be found at [www.fairfaxcounty.gov/DPWES/watersheds/](http://www.fairfaxcounty.gov/DPWES/watersheds/). Since 2006, significant resources have been expended towards the watershed improvement program which implements water quality improvement projects such as retrofits to existing stormwater management facilities, new stormwater management facilities, low impact development (LID) practices and stream restorations. Fairfax County has taken significant steps toward meeting the goal of improving stream conditions countywide and contributing to the restoration of the Chesapeake Bay. Since 2004, a stratified random sampling procedure has been used to assess and report the ecological conditions in the County's streams.

A stream quality indicator (SQI) was developed from the annual benthic macroinvertebrate monitoring data to establish overall watershed/stream conditions countywide. The SQI 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 SQI continued to fluctuate over the last eleven years between 2.0 at its low and 2.9 at its highest level as the County strives to meet the goal of a future average

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stream quality index value of 3 or greater (Fair to Good stream quality). Fluctuations in the SQI score is to be expected as sites are selected randomly and could result in more good or bad sites being selected year to year. Variability in annual weather patterns (i.e. drought or snowfall) may also affect these fluctuations. Fairfax County continues to work collaboratively with other area jurisdictions toward the common goal of a cleaner Chesapeake Bay. In 2013, Fairfax County received a National Association of Counties (NACo) Best in Category award for the Government Center stream restoration project. The County also produced a television public service announcement about the environmental harm cigarette butts may cause that won a 3<sup>rd</sup> place award in 2013 from the National Association of Telecommunications Officers and Advisors (NAOTA). In addition, a video produced by the County entitled, "Stormy the Raindrop's Watershed Journey," was awarded a 2013 first place Hometown Award from the Alliance for Community Media. In 2014, NACo granted Fairfax County a 2014 Achievement Award for its program titled "Fairfax County 5<sup>th</sup> Grade Field Guide Development Project," in the category of Environmental Protection and Energy. These are a few examples of the recognition the County has received for its dedicated effort towards the environment.



Fairfax County's urban forest is critical to enhancing the livability and sustainability of our community. Tree canopy (**Tree Coverage**) improves air quality, water quality, stormwater management, carbon sequestration, energy conservation and human health and well-being. Management of the trees within urban forests to maximize the multitude of benefits they provide to residents is an essential step in successfully reaching the commitments and goals of the Board of Supervisor's Environmental Agenda, the Tree Action Plan, the Cool Counties Climate Stabilization Initiative, and other County public health, livability and sustainability initiatives and programs. Tree coverage in the County is expressed as the percent of the County's land mass covered by the canopies of trees. Recent analysis conducted by the University of Vermont's Geospatial Laboratory utilizing state-of-the-art urban tree canopy detection techniques and high resolution satellite imagery has estimated that the County has a tree canopy level of approximately 50 percent which is significantly higher than previous estimates of 40 to 45 percent. The County has exceeded its 30-year canopy goal of 45 percent. This analysis and satellite imagery now is proposed to be updated every two years.

Tree canopy coverage was analyzed for all 30 major watersheds found within Fairfax County. This analysis and additional studies on the structure, function and value of the County's urban forest is being used to guide urban forest management decisions in the County. The benefits of the urban forest are also

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being used to incorporate urban forest management into regulatory requirements and processes such as Total Maximum Daily Load (TMDL) water quality planning and the Municipal Separate Storm Sewer System permit process.

Alternative power initiatives highlight County efforts to contribute to pollution prevention through the use of cleaner, more efficient energy sources. These initiatives are expressed through the actions of the Fairfax County Solid Waste Management Program (SWMP) by its ability to generate alternative forms of energy. 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 Energy/Resource Recovery Facility (E/RRF) generated from County waste and from methane recovery at the County's two closed landfills. The average energy usage for Virginia residents is 1,117 kilowatt-hours (kWh) per month in based on the latest data from the U.S. Energy Information Administration, part of the U.S. Department of Energy. Although landfill gas extraction and energy production was reduced in FY 2014, power generation from the E/RRF increased such that the number of homes powered by alternative energy sources managed by the County's solid waste program improved slightly to 45,884 in 2014.

Solid waste management is a key environmental responsibility of Fairfax County. Fairfax County manages trash and recycling according to the solid waste hierarchy that prefers reduction, reuse and recycling before incineration or landfilling. The County's Solid Waste Management Program (SWMP) has responsibility for providing a system for municipal solid waste generated as documented in the 20-Year Solid Waste Management Plan approved by the Board of Supervisors in May 2004. This plan, mandated by state law and administered by the Virginia Department of Environmental Quality (DEQ), documents the County's integrated management system and provides long-range planning for waste disposal and recycling for the next 20 years. Fairfax County's waste is disposed of in a state-of-the-art Waste-to-Energy (WTE) facility that combusts about 3,000 tons of waste per day generated in the County. Power generated through the combustion of waste is sold to Dominion Virginia. Revenue is generated by the sale of electricity to the power company and for each ton of waste delivered to either of the County's two solid waste disposal complexes located in Fairfax and Lorton. Revenue generated is used to support the County's solid waste management program that receives no funding from the Fairfax County General Fund.

Fairfax County's integrated Solid Waste Management Program is responsible for setting parameters for the collection, transport, recycling and/or disposal of waste generated in the county. This is accomplished through the County's solid waste ordinance, Chapter 109.1, which regulates all aspects of the management of municipal solid waste. The County's solid waste program provides opportunities for both residents and businesses to properly manage waste that they generate. The SWMP operates facilities for residents to properly dispose of hazardous waste generated within in residential properties such as fluorescent lamps, rechargeable batteries, obsolete electronic equipment, car batteries and a variety of other hazardous substances commonly used in home environments. Residents can recycle motor oil, antifreeze, and used cooking oil at the County's two solid waste management complexes. There are eight unmanned recycling drop-off centers throughout the County where residents or businesses can deliver their recyclables (at no charge) for processing and eventual sale. Fairfax County continues to administer and enforce requirements to recycle paper and cardboard from all residential and non-residential properties, including multi-family residential properties. The County's recycling rate is calculated on a calendar year basis according to state regulations and is due to the Virginia Department of Environmental Quality on April 30 of each calendar year. The annual countywide estimated recycling rate of 48 percent (for calendar year 2014) exceeds the state-mandated requirement of 25 percent.

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**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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Volunteerism for Public Health and Community Improvement (Medical Reserve Corps and Volunteer Fairfax) <sup>1</sup>	22,735	29,742	13,449
Volunteer hours leveraged by the Consolidated Community Funding Pool	488,600	464,380	479,813
Residents completing educational programs about local government (includes Citizens Police Academy and Fairfax County Youth Leadership Program)	95	114	121
Percent of registered voters who voted in general and special elections	32.3%	80.5%	46.8%
Percent of Park Authority, Fairfax County Public Schools, and Community and Recreation Services athletic fields adopted by community groups	29.1%	29.0%	28.0%

<sup>1</sup> FY 2014 indicators decrease as a result of a revised classification methodology for determining the number of volunteers in the Medical Reserve Corps and a reduction in the Volunteer Fairfax individuals primarily associated with a participation spike for the Presidential Inauguration activities in FY 2013. A discussion of the Medical Reserve Corps revision is provided below.

**Volunteerism** for Public Health and Community Improvement is strongly evident in two local programs: the **Medical Reserve Corps (MRC) and Volunteer Fairfax**. Fairfax County benefits greatly from citizens who are knowledgeable about and actively involved in community programs and initiatives. Nationally, the Medical Reserve Corps (MRC) consists of more than 200,000 volunteers organized into 1,009 individual units, whose purpose is to build strong, healthy, and prepared communities. At the local level, over 500 active medical and non-medical volunteers serve in the Fairfax MRC. Volunteers participate in trainings, exercises and response activities to augment local resources that serve Fairfax residents prior to, during, and after a public health emergency. To be classified as an “active” MRC volunteer, individuals must complete three mandatory trainings (total time commitment is about 10 hours) – MRC orientation, introduction to the National Incident Management System (NIMS), and introduction to the Incident Command System (ICS) in their first year with the program. In addition, they must participate in at least one activity in subsequent years to maintain “active” status.

During FY 2014, Fairfax MRC volunteers participated in 24 trainings and exercises, as well as several real-world emergencies and planned events. Over 100 volunteers dedicated more than 975 hours in support of the tuberculosis investigation at Robert E. Lee High School and the May 2014 measles investigation. Nearly 500 volunteers participated in local, regional and statewide exercises and trainings related to the National Incident Management Systems (NIMS), the Incident Command System (ICS), radiological response, emergency communication, and various outreach events throughout the County. These volunteers donated 2,846 hours of service to the County while participating in these activities. Additionally, 94 new volunteers were recruited and began meeting their mandatory training requirements in FY 2014

Throughout FY 2014, the Fairfax MRC continued to focus on getting a better picture of its volunteer resources. In this final phase of the reclassification effort, over 2,500 volunteers who were no longer active in the program were reclassified to “Inactive” status.

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Current and future efforts are focused on enhancing volunteer skills and capabilities by increasing the number of volunteers that have completed their required training, increasing volunteer engagement in emergency preparedness and response-related as well as routine public health activities, and recruiting diverse volunteers that better represent the population of the County. The Fairfax MRC will continue to engage volunteers with meaningful training and exercise opportunities to better prepare them to support the Fairfax County Health Department in responding to natural and man-made disasters and emergencies.

**Volunteer Fairfax**, a private, nonprofit corporation (created in 1975) to promote volunteerism through a network of over 900 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. Through various programs and services, Volunteer Fairfax has referred or connected 12,941 individuals in FY 2014 which equates to 46,701 hours volunteers contributed to Fairfax County with a value of \$1.15 million.

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 the community. Numbers fluctuate from year to year since new and revamped programs are funded every two years.

In addition to its many volunteer opportunities, Fairfax County has designed several programs to educate citizens about local government. The **Citizens Police Academy** is an educational outreach program designed to provide a unique “glimpse behind the badge” as participants learn about police department resources, programs, and the men and women who comprise an organization nationally recognized as a leader in the law enforcement community. Participants learn about the breadth of resources involved in preventing and solving crime and the daily challenges faced by Fairfax County police officers. The Fairfax County Police Department hosts four programs under the CPA concept. Academies for adults are held twice a year and are ten weeks in duration. Classes meet one night a week for 3.5 hours and are a combination of lecture, tour, and hands-on activities. Shorter community-based academies may also be offered at the request of station commanders. In 2014 the FCPD launched two new programs for high school students. The Teen Police Academy is a week-long program hosted each summer for rising high school seniors enrolled in criminal justice classes and provides an opportunity for participants to learn more about the Fairfax County Police Department and explore careers in law enforcement. Future Women Leaders in Law Enforcement is a week-long program hosted each summer for high school girls in grades 10-12 who are interested in exploring careers for women in law enforcement. The Fairfax County Citizens Police Academy was selected “best in the nation” in 2009 by the National Citizens Police Academy Association (NCPAA). In FY 2014, 96 residents completed a CPA course.

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 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 8<sup>th</sup>

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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 reflect a community that is well informed, engaged, and involved with their local government to address community needs and opportunities. The percent of Fairfax County residents voting in recent elections has exceeded national and state averages. The County turnout for the 2013 Gubernatorial Election (FY 2014) was 46.8 percent compared to a statewide average of 43 percent. The County's 46.8 percent turnout represents 331,429 citizens who voted at the polls on Election Day and 29,406 voters who applied for absentee ballots. In addition, more than 2,400 civic minded citizens and over 350 high school students volunteered at County polling places to conduct the 2013 Gubernatorial Election.

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 – 28.0 percent in FY 2014 – 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 and improve their quality. Analysis indicates that organizations in Fairfax County annually provide over \$4 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. New incentives have recently been put into place to encourage groups to maintain and increase adoptions despite the current economic climate. The Department of Neighborhood and Community Services, Fairfax County Park Authority (FCPA), 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.

## Strategic Linkages



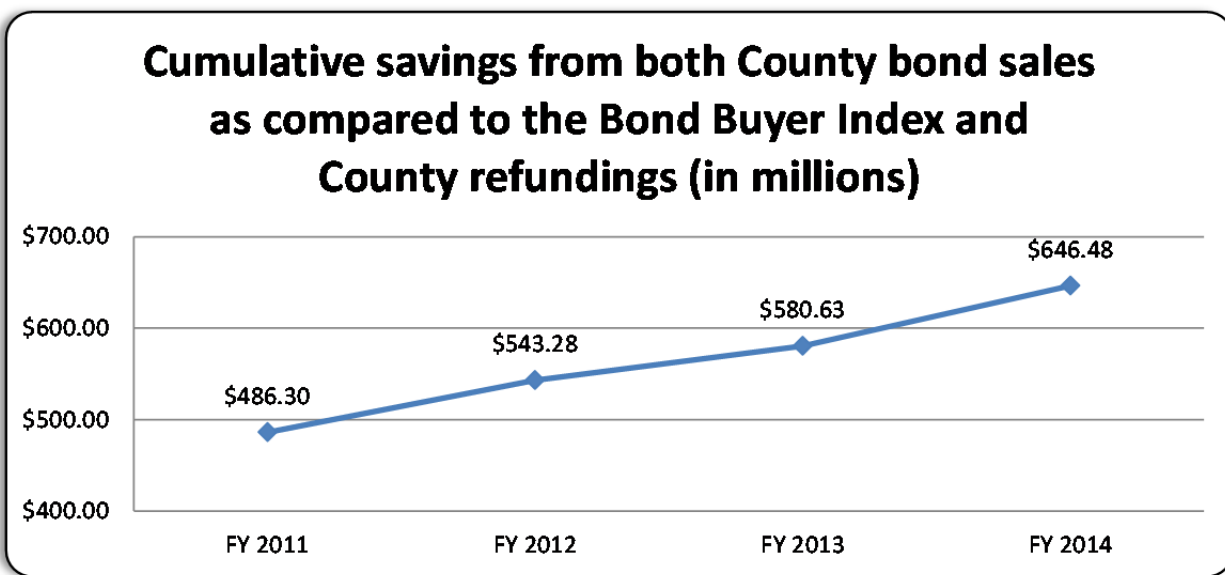
**Exercising Corporate Stewardship:** Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.

Key County Indicators	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate
Average tax collection rate for Real Estate Taxes, Personal Property Taxes and Business, Professional, and Occupational License Taxes	99.35%	99.72%	99.33%	99.45%	99.45%
County direct expenditures per capita	\$1,126	\$1,143	\$1,160	\$1,246	\$1,255
Percent of household income spent on residential Real Estate Tax	4.45%	4.35%	4.47%	4.71%	4.74%
County (merit regular) positions per 1,000 citizens	11.13	11.06	11.05	11.04	10.98
Number of consecutive years receipt of highest possible bond rating from major rating agencies (Aaa/AAA/AAA)	34	35	36	37	38
Cumulative savings from both County bond sales as compared to the Bond Buyer Index and County refundings (in millions)	\$543.28	\$580.63	\$646.48	\$702.51	\$702.51
Number of consecutive years receipt of unqualified audit	31	32	33	34	35

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 since 1975, AAA from Standard and Poor's Corporation since 1978 and AAA from Fitch Investors Services since 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 \$702.51 million since 1978. This savings was achieved as a result of the strength of County credit 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.



## Strategic Linkages



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) 2014 Certificate of Excellence for the County’s use of performance data from 15 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 29 jurisdictions that earned this prestigious certificate out of 160 jurisdictions participating in ICMA’s Center for Performance Measurement.

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 10.98 in FY 2016. The ratio has declined since FY 2012 due to position eliminations as part of budget reductions to address shortfalls. The long-term decline in the positions to citizen ratio indicates a number of efficiencies and approaches - 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.

## Strategic Linkages

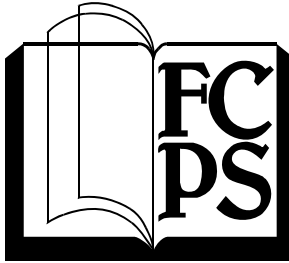
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**County direct expenditures per capita** of \$1,255 in FY 2016 represent a slight increase from FY 2015. Budget shortfalls in recent years have prevented significant growth. Recent budgets have accommodated operating adjustments for new facilities, critical infrastructure requirements, population growth and workload increases with modest expenditure increases. More 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 2016 Adopted 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** increased from FY 2012 to FY 2016, primarily reflecting an increase in Real Estate Taxes per "typical" household due to growth in the mean assessed value of residential properties within the County and an increase in the Real Estate Tax rate. It should be noted that Fairfax County continues to rely heavily on the Real Estate Tax at least in part due to the lack of tax diversification options for counties in Virginia. In FY 2016, real property taxes total **63.9** percent of total General Fund revenues.

# Strategic Linkages

## Fairfax County Public Schools (FCPS) Strategic Governance



### FCPS Overview

- **FY 2015, FCPS' total approved membership is 186,785; nation's 10<sup>th</sup> largest school district.**
- **196 schools and centers.**
- **Full-day kindergarten at all elementary schools.**
- **Needs-based staffing at all schools.**
- **Nearly ninety-three percent of FCPS graduates plan to continue to post-secondary education.**
- **Thomas Jefferson High School of Science and Technology was ranked by *U.S. News and World Report* as the number four gold medal school and number one for the best STEM school in the nation.**

The School Board's 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 created comprehensive departmental operational expectations that provide a guiding framework for both 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

**FCPS students scored an average of 1668 on the SAT, exceeding both the state and national average for 2013-2014 school year:**

<b>FCPS</b>	<b>1668</b>
<b>VA</b>	<b>1520</b>
<b>Nation</b>	<b>1471</b>

### Mission

Fairfax County Public Schools, a world-class school system, inspires and empowers students to meet high academic standards, lead ethical lives, and be responsible and innovative global citizens.

### Student Achievement Goals

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

### FCPS is Efficient

- **FCPS ranks 6<sup>th</sup> when compared to other local districts in average cost per pupil (FY 2015 WABE Guide).**

Fairfax County Public Schools' beliefs, vision, mission, and student achievement goals are discussed in more detail at:  
<http://www.fcps.edu/schlbd/bmv.shtml>

School system performance is 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 2016

Adopted Budget Plan



## **General Fund Statement**

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## FY 2016 ADOPTED FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	<b>\$182,807,766</b>	<b>\$81,677,126</b>	<b>\$156,391,257</b>	<b>\$83,301,192</b>	<b>\$75,915,037</b>	<b>(\$80,476,220)</b>	<b>(51.46%)</b>
<b>Revenue</b>							
Real Property Taxes	\$2,216,159,309	\$2,353,636,574	\$2,353,636,574	\$2,434,215,819	\$2,434,215,819	\$80,579,245	3.42%
Personal Property Taxes <sup>1</sup>	360,131,630	362,992,495	362,626,591	369,389,423	369,389,423	6,762,832	1.86%
General Other Local Taxes	514,822,178	497,075,274	488,355,945	495,137,332	495,137,332	6,781,387	1.39%
Permit, Fees & Regulatory Licenses	39,351,756	39,438,395	41,902,168	45,572,818	45,572,818	3,670,650	8.76%
Fines & Forfeitures	14,073,583	14,235,071	13,348,086	13,348,086	13,348,086	0	0.00%
Revenue from Use of Money & Property	15,234,796	14,221,937	15,238,034	21,003,774	21,003,774	5,765,740	37.84%
Charges for Services	71,318,911	77,379,473	73,422,479	74,549,380	74,616,185	1,193,706	1.63%
Revenue from the Commonwealth <sup>1</sup>	303,665,068	306,785,768	306,010,099	306,867,316	309,599,935	3,589,836	1.17%
Revenue from the Federal Government	33,497,927	27,473,750	28,474,799	28,961,963	29,289,909	815,110	2.86%
Recovered Costs/Other Revenue	17,852,508	15,324,755	20,112,361	18,334,374	18,334,374	(1,777,987)	(8.84%)
<b>Total Revenue</b>	<b>\$3,586,107,666</b>	<b>\$3,708,563,492</b>	<b>\$3,703,127,136</b>	<b>\$3,807,380,285</b>	<b>\$3,810,507,655</b>	<b>\$107,380,519</b>	<b>2.90%</b>
<b>Transfers In</b>							
Fund 20000 Consolidated Debt Service	\$8,000,000	\$0	\$0	\$0	\$0	\$0	-
Fund 40000 County Transit Systems	4,000,000	0	0	0	0	0	-
Fund 40030 Cable Communications	4,145,665	3,148,516	3,148,516	3,532,217	3,532,217	383,701	12.19%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	4,000,000	0	0	(4,000,000)	(100.00%)
Fund 40080 Integrated Pest Management	138,000	138,000	138,000	141,000	141,000	3,000	2.17%
Fund 40100 Stormwater Services	1,000,000	1,000,000	1,000,000	1,125,000	1,125,000	125,000	12.50%
Fund 40140 Refuse Collection and Recycling Operations	535,000	535,000	535,000	548,000	548,000	13,000	2.43%
Fund 40150 Refuse Disposal	535,000	535,000	535,000	577,000	577,000	42,000	7.85%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	42,000	42,000	49,000	49,000	7,000	16.67%
Fund 40170 I-95 Refuse Disposal	175,000	175,000	175,000	186,000	186,000	11,000	6.29%
Fund 60010 Department of Vehicle Services	1,224,931	0	0	0	0	0	-
Fund 60030 Technology Infrastructure Services	1,500,000	0	0	0	0	0	-
Fund 69010 Sewer Operation and Maintenance	1,800,000	1,800,000	1,800,000	2,850,000	2,850,000	1,050,000	58.33%
Fund 80000 Park Revenue	775,000	775,000	775,000	820,000	820,000	45,000	5.81%
<b>Total Transfers In</b>	<b>\$23,870,596</b>	<b>\$8,148,516</b>	<b>\$12,148,516</b>	<b>\$9,828,217</b>	<b>\$9,828,217</b>	<b>(\$2,320,299)</b>	<b>(19.10%)</b>
<b>Total Available</b>	<b>\$3,792,786,028</b>	<b>\$3,798,389,134</b>	<b>\$3,871,666,909</b>	<b>\$3,900,509,694</b>	<b>\$3,896,250,909</b>	<b>\$24,584,000</b>	<b>0.63%</b>
<b>Direct Expenditures</b>							
Personnel Services	\$712,590,507	\$752,065,675	\$743,309,462	\$770,077,841	\$773,546,456	\$30,236,994	4.07%
Operating Expenses	332,690,270	343,701,293	380,794,797	340,966,957	342,454,643	(38,340,154)	(10.07%)
Recovered Costs	(41,297,375)	(44,526,628)	(43,932,454)	(44,489,319)	(44,489,319)	(556,865)	1.27%
Capital Equipment	1,615,894	135,017	2,404,908	126,017	126,017	(2,278,891)	(94.76%)
Fringe Benefits	286,808,294	314,009,976	311,678,767	338,061,388	338,338,526	26,659,759	8.55%
<b>Total Direct Expenditures</b>	<b>\$1,292,407,590</b>	<b>\$1,365,385,333</b>	<b>\$1,394,255,480</b>	<b>\$1,404,742,884</b>	<b>\$1,409,976,323</b>	<b>\$15,720,843</b>	<b>1.13%</b>

## FY 2016 ADOPTED FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Transfers Out</b>							
Fund S10000 School Operating	\$1,716,988,731	\$1,768,498,393	\$1,768,498,393	\$1,825,153,345	\$1,825,153,345	\$56,654,952	3.20%
Fund 10010 Revenue Stabilization	2,769,177	1,031,348	10,345,428	354,755	536,848	(9,808,580)	(94.81%)
Fund 10020 Community Funding Pool	9,867,755	10,611,143	10,611,143	10,611,143	10,611,143	0	0.00%
Fund 10030 Contributory Fund	14,370,975	14,720,884	15,020,884	12,844,637	12,894,637	(2,126,247)	(14.16%)
Fund 10040 Information Technology	9,763,280	3,743,760	11,251,260	2,700,000	2,700,000	(8,551,260)	(76.00%)
Fund 20000 County Debt Service	118,797,992	133,742,157	133,742,157	127,793,296	127,793,296	(5,948,861)	(4.45%)
Fund 20001 School Debt Service	172,367,649	177,141,176	177,141,176	187,157,477	187,157,477	10,016,301	5.65%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	22,136,497	18,183,981	26,082,606	19,041,768	19,041,768	(7,040,838)	(26.99%)
Fund 30020 Infrastructure Replacement and Upgrades	5,000,000	2,700,000	5,550,000	2,700,000	2,700,000	(2,850,000)	(51.35%)
Fund 30050 Transportation Improvements	200,000	0	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	5,750,000	0	0	(5,750,000)	(100.00%)
Fund 40000 County Transit Systems	34,547,739	34,547,739	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	110,081,034	113,316,215	112,186,215	114,894,398	115,488,498	3,302,283	2.94%
Fund 40090 E-911	17,279,271	0	0	0	0	0	-
Fund 40330 Elderly Housing Programs	1,864,271	1,869,683	1,869,683	1,894,615	1,896,649	26,966	1.44%
Fund 50000 Federal/State Grants	5,459,853	5,208,464	5,208,464	5,408,464	5,408,464	200,000	3.84%
Fund 60000 County Insurance	58,693,414	23,240,005	40,267,550	23,275,181	23,278,826	(16,988,724)	(42.19%)
Fund 60020 Document Services Division	2,407,383	2,398,233	2,398,233	2,278,233	2,278,233	(120,000)	(5.00%)
Fund 60040 Health Benefits	1,600,000	0	1,000,000	0	0	(1,000,000)	(100.00%)
Fund 73030 OPEB Trust	28,000,000	28,000,000	28,000,000	26,000,000	26,000,000	(2,000,000)	(7.14%)
Fund 83000 Alcohol Safety Action Program	193,864	427,165	427,165	482,222	486,678	59,513	13.93%
<b>Total Transfers Out</b>	<b>\$2,343,987,181</b>	<b>\$2,350,978,642</b>	<b>\$2,401,496,392</b>	<b>\$2,408,735,569</b>	<b>\$2,409,571,897</b>	<b>\$8,075,505</b>	<b>0.34%</b>
<b>Total Disbursements</b>	<b>\$3,636,394,771</b>	<b>\$3,716,363,975</b>	<b>\$3,795,751,872</b>	<b>\$3,813,478,453</b>	<b>\$3,819,548,220</b>	<b>\$23,796,348</b>	<b>0.63%</b>
<b>Total Ending Balance</b>	<b>\$156,391,257</b>	<b>\$82,025,159</b>	<b>\$75,915,037</b>	<b>\$87,031,241</b>	<b>\$76,702,689</b>	<b>\$787,652</b>	<b>1.04%</b>
Less:							
Managed Reserve	\$73,979,246	\$74,327,279	\$75,915,037	\$76,269,569	\$76,702,689	\$787,652	1.04%
Reserve for State/Federal Reductions and Federal Sequestration Cuts <sup>2</sup>	7,697,880	7,697,880		7,697,880		0	-
<b>Total Available</b>	<b>\$74,714,131</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,063,792</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> 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.

<sup>2</sup> As part the *FY 2012 Carryover Review*, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed *FY 2013 Carryover Review*, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of the *FY 2015 Third Quarter Review*, this one-time funding was transferred to Fund 10010, Revenue Stabilization.

## FY 2016 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Legislative-Executive Functions / Central Services</b>							
01 Board of Supervisors	\$4,662,121	\$5,276,204	\$5,276,164	\$5,473,516	\$5,588,122	\$311,958	5.91%
02 Office of the County Executive	5,880,094	6,679,037	6,612,407	6,532,812	6,548,294	(64,113)	(0.97%)
04 Department of Cable and Consumer Services	875,121	972,263	972,263	954,489	956,395	(15,868)	(1.63%)
06 Department of Finance	7,640,312	8,378,627	8,862,102	8,258,782	8,268,986	(593,116)	(6.69%)
11 Department of Human Resources	6,827,764	7,324,354	7,370,572	7,290,822	7,306,424	(64,148)	(0.87%)
12 Department of Purchasing and Supply Management	4,442,882	4,619,780	4,662,659	4,635,234	4,643,774	(18,885)	(0.41%)
13 Office of Public Affairs	1,230,260	1,292,658	1,345,316	1,222,514	1,226,162	(119,154)	(8.86%)
15 Office of Elections	3,537,776	3,966,101	4,102,939	4,024,528	4,032,359	(70,580)	(1.72%)
17 Office of the County Attorney	6,312,069	6,504,728	7,830,592	6,697,201	6,714,266	(1,116,326)	(14.26%)
20 Department of Management and Budget	4,285,555	4,555,631	4,550,794	4,527,987	4,539,311	(11,483)	(0.25%)
37 Office of the Financial and Program Auditor	238,267	357,874	357,874	367,116	367,963	10,089	2.82%
41 Civil Service Commission	389,818	415,978	414,231	428,179	429,088	14,857	3.59%
57 Department of Tax Administration	22,816,026	23,032,017	23,186,640	23,574,667	23,619,724	433,084	1.87%
70 Department of Information Technology	30,710,117	31,484,233	34,633,845	31,209,411	31,288,662	(3,345,183)	(9.66%)
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$99,848,182</b>	<b>\$104,859,485</b>	<b>\$110,178,398</b>	<b>\$105,197,258</b>	<b>\$105,529,530</b>	<b>(\$4,648,868)</b>	<b>(4.22%)</b>
<b>Judicial Administration</b>							
80 Circuit Court and Records	\$10,526,463	\$10,655,801	\$10,609,229	\$10,815,166	\$10,837,645	\$228,416	2.15%
82 Office of the Commonwealth's Attorney	2,750,206	3,529,700	3,517,092	3,709,395	3,718,255	201,163	5.72%
85 General District Court	2,087,470	2,236,531	2,332,938	2,215,905	2,370,845	37,907	1.62%
91 Office of the Sheriff	19,029,729	18,211,539	18,545,321	18,546,786	18,583,128	37,807	0.20%
<b>Total Judicial Administration</b>	<b>\$34,393,868</b>	<b>\$34,633,571</b>	<b>\$35,004,580</b>	<b>\$35,287,252</b>	<b>\$35,509,873</b>	<b>\$505,293</b>	<b>1.44%</b>
<b>Public Safety</b>							
04 Department of Cable and Consumer Services	\$744,126	\$676,427	\$676,427	\$696,754	\$698,177	\$21,750	3.22%
31 Land Development Services	9,800,020	9,603,503	9,749,996	10,083,470	10,104,746	354,750	3.64%
81 Juvenile and Domestic Relations District Court	20,636,623	21,540,589	22,405,204	22,539,773	22,589,661	184,457	0.82%
90 Police Department	171,795,597	179,489,751	183,441,981	180,414,827	180,792,263	(2,649,718)	(1.44%)
91 Office of the Sheriff	42,467,058	45,522,583	46,228,319	46,094,067	46,196,681	(31,638)	(0.07%)
92 Fire and Rescue Department	174,824,888	182,788,975	187,813,378	186,484,221	186,829,813	(983,565)	(0.52%)
93 Office of Emergency Management	1,627,581	1,851,442	2,483,684	1,833,374	1,836,708	(646,976)	(26.05%)
97 Department of Code Compliance	4,033,569	4,086,871	4,090,635	4,096,117	4,225,341	134,706	3.29%
<b>Total Public Safety</b>	<b>\$425,929,462</b>	<b>\$445,560,141</b>	<b>\$456,889,624</b>	<b>\$452,242,603</b>	<b>\$453,273,390</b>	<b>(\$3,616,234)</b>	<b>(0.79%)</b>
<b>Public Works</b>							
08 Facilities Management Department	\$51,881,513	\$54,213,238	\$55,034,280	\$54,540,867	\$54,523,321	(\$510,959)	(0.93%)
25 Business Planning and Support	755,411	975,287	980,765	1,201,602	1,205,527	224,762	22.92%
26 Office of Capital Facilities	12,843,761	13,195,451	13,438,105	13,446,059	13,475,164	37,059	0.28%
87 Unclassified Administrative Expenses	4,404,904	3,481,562	3,633,711	3,391,562	3,391,562	(242,149)	(6.66%)
<b>Total Public Works</b>	<b>\$69,885,589</b>	<b>\$71,865,538</b>	<b>\$73,086,861</b>	<b>\$72,580,090</b>	<b>\$72,595,574</b>	<b>(\$491,287)</b>	<b>(0.67%)</b>

## FY 2016 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Health and Welfare</b>							
67 Department of Family Services	\$179,906,973	\$189,757,064	\$192,251,470	\$192,899,603	\$195,671,254	\$3,419,784	1.78%
68 Department of Administration for Human Services	11,772,166	12,618,395	12,557,603	12,966,807	12,995,921	438,318	3.49%
71 Health Department	51,779,265	53,259,254	56,161,685	54,687,476	55,083,029	(1,078,656)	(1.92%)
73 Office to Prevent and End Homelessness	11,359,749	12,290,884	13,021,868	12,139,474	12,141,549	(880,319)	(6.76%)
79 Department of Neighborhood and Community Services	25,973,254	27,856,108	28,499,876	28,132,859	28,096,455	(403,421)	(1.42%)
<b>Total Health and Welfare</b>	<b>\$280,791,407</b>	<b>\$295,781,705</b>	<b>\$302,492,502</b>	<b>\$300,826,219</b>	<b>\$303,988,208</b>	<b>\$1,495,706</b>	<b>0.49%</b>
<b>Parks and Libraries</b>							
51 Fairfax County Park Authority	\$23,036,747	\$23,524,286	\$23,543,070	\$23,432,007	\$23,440,278	(\$102,792)	(0.44%)
52 Fairfax County Public Library	26,577,259	27,828,497	29,541,158	27,612,745	27,669,124	(1,872,034)	(6.34%)
<b>Total Parks and Libraries</b>	<b>\$49,614,006</b>	<b>\$51,352,783</b>	<b>\$53,084,228</b>	<b>\$51,044,752</b>	<b>\$51,109,402</b>	<b>(\$1,974,826)</b>	<b>(3.72%)</b>
<b>Community Development</b>							
16 Economic Development Authority	\$7,288,075	\$7,335,923	\$7,335,923	\$7,454,237	\$7,463,150	\$127,227	1.73%
31 Land Development Services	11,840,625	13,133,536	14,409,476	14,911,622	14,909,179	499,703	3.47%
35 Department of Planning and Zoning	10,000,096	10,387,092	11,003,586	10,636,046	10,670,696	(332,890)	(3.03%)
36 Planning Commission	701,298	690,133	690,133	704,669	754,387	64,254	9.31%
38 Department of Housing and Community Development	5,561,417	6,407,012	6,370,771	6,243,518	6,255,389	(115,382)	(1.81%)
39 Office of Human Rights and Equity Programs	1,326,420	1,538,270	1,516,179	1,531,090	1,534,778	18,599	1.23%
40 Department of Transportation	7,513,844	7,642,318	8,794,942	7,834,290	7,856,391	(938,551)	(10.67%)
<b>Total Community Development</b>	<b>\$44,231,775</b>	<b>\$47,134,284</b>	<b>\$50,121,010</b>	<b>\$49,315,472</b>	<b>\$49,443,970</b>	<b>(\$677,040)</b>	<b>(1.35%)</b>
<b>Nondepartmental</b>							
87 Unclassified Administrative Expenses	\$86,923	(\$1,200,000)	\$9,894	(\$1,200,000)	(\$1,200,000)	(\$1,209,894)	(12228.56%)
89 Employee Benefits	287,626,378	315,397,826	313,388,383	339,449,238	339,726,376	26,337,993	8.40%
<b>Total Nondepartmental</b>	<b>\$287,713,301</b>	<b>\$314,197,826</b>	<b>\$313,398,277</b>	<b>\$338,249,238</b>	<b>\$338,526,376</b>	<b>\$25,128,099</b>	<b>8.02%</b>
<b>Total General Fund Direct Expenditures</b>	<b>\$1,292,407,590</b>	<b>\$1,365,385,333</b>	<b>\$1,394,255,480</b>	<b>\$1,404,742,884</b>	<b>\$1,409,976,323</b>	<b>\$15,720,843</b>	<b>1.13%</b>





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# FY 2016

Adopted Budget Plan



## **General Fund Revenue Overview**

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# General Fund Revenue Overview

## SUMMARY OF GENERAL FUND REVENUE AND TRANSFERS IN

Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Change from the FY 2016 Advertised Budget Plan	
						Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$2,216,159,309	\$2,353,636,574	\$2,353,636,574	\$2,434,215,819	\$2,434,215,819	\$0	0.0%
Personal Property Taxes - Current and Delinquent <sup>1</sup>	571,445,574	574,306,439	573,940,535	580,703,367	580,703,367	0	0.0%
Other Local Taxes	514,822,178	497,075,274	488,355,945	495,137,332	495,137,332	0	0.0%
Permits, Fees and Regulatory Licenses	39,351,756	39,438,395	41,902,168	45,572,818	45,572,818	0	0.0%
Fines and Forfeitures	14,073,583	14,235,071	13,348,086	13,348,086	13,348,086	0	0.0%
Revenue from Use of Money/Property	15,234,796	14,221,937	15,238,034	21,003,774	21,003,774	0	0.0%
Charges for Services	71,318,911	77,379,473	73,422,479	74,549,380	74,616,185	66,805	0.1%
Revenue from the Commonwealth and Federal Governments <sup>1</sup>	125,849,051	122,945,574	123,170,954	124,515,335	127,575,900	3,060,565	2.5%
Recovered Costs / Other Revenue	17,852,508	15,324,755	20,112,361	18,334,374	18,334,374	0	0.0%
<b>Total Revenue</b>	<b>\$3,586,107,666</b>	<b>\$3,708,563,492</b>	<b>\$3,703,127,136</b>	<b>\$3,807,380,285</b>	<b>\$3,810,507,655</b>	<b>\$3,127,370</b>	<b>0.1%</b>
Transfers In	23,870,596	8,148,516	12,148,516	9,828,217	9,828,217	0	0.0%
<b>Total Receipts</b>	<b>\$3,609,978,262</b>	<b>\$3,716,712,008</b>	<b>\$3,715,275,652</b>	<b>\$3,817,208,502</b>	<b>\$3,820,335,872</b>	<b>\$3,127,370</b>	<b>0.1%</b>

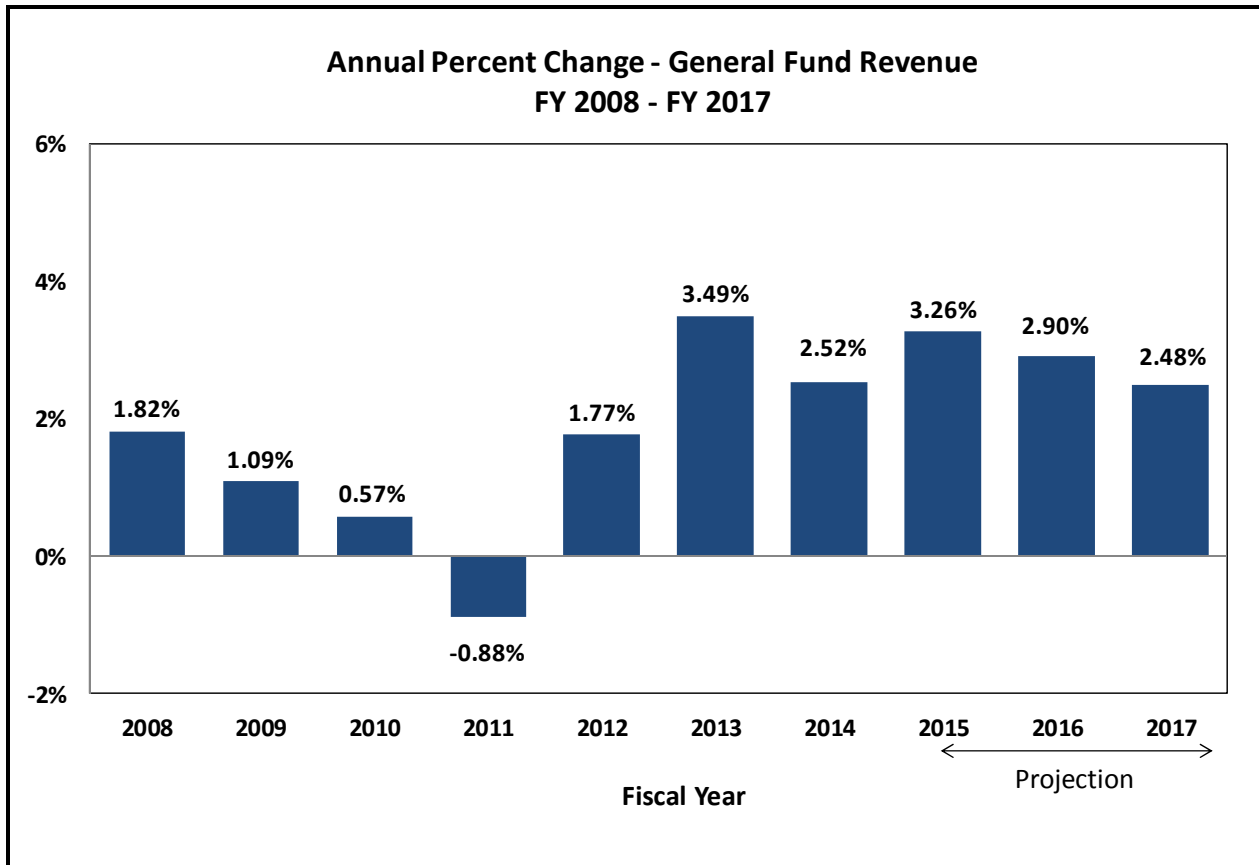
<sup>1</sup> The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

As reflected in the preceding table, FY 2016 General Fund revenues are projected to be \$3,810,507,655, an increase of \$3,127,370, or 0.1 percent, over the FY 2016 Advertised Budget Plan. The increase is primarily due to additional revenue from the Commonwealth.

Incorporating Transfers In, FY 2016 General Fund receipts are anticipated to be \$3,820,335,872. The Transfers In to the General Fund total \$9.8 million and reflect \$3.5 million from Fund 40030, Cable Communications, \$2.9 million from Fund 69010, Sewer Operation and Maintenance, \$1.1 million from Fund 40100, Stormwater Services, and \$2.3 million from various other funds for indirect support provided by the County's General Fund agencies.

The following chart shows General Fund revenue growth since FY 2008. While General Fund revenue growth averaged 7.2 percent per year from FY 2000 to FY 2007, it decelerated significantly to 1.8 percent in FY 2008 as the housing market experienced an abrupt turnaround. Since the Great Recession, revenues have risen at a much more modest rate, averaging annual increases of 1.5 percent in the period from FY 2009 to FY 2014.

## General Fund Revenue Overview



General Fund revenue in FY 2015 is projected to increase 3.26 percent primarily due to an increase in current Real Estate Taxes resulting from a 5.77 percent increase in total assessed real property. FY 2016 revenue is expected to increase 2.90 percent as a result of a 3.46 percent rise in real estate assessments and projected growth in other revenue categories. General Fund revenue growth of 2.48 percent is projected in FY 2017.

### *Economic Indicators*

The U.S. economy contracted at a rate of 0.7 percent during the first quarter of 2015 after growing 2.2 percent in the fourth quarter of 2014. The slowdown likely reflected temporary factors, such as harsh winter weather. Consumer spending, which makes up more than two-thirds of economic activity, grew 1.8 percent in the first quarter, compared with an increase of 4.4 percent in the fourth quarter. In addition, exports declined 7.6 percent as the strong dollar made U.S. goods more expensive for foreign buyers. Government spending declined 1.1 percent. The U.S. economy is estimated to have grown 2.4 percent in 2014 and most economists anticipate that it will expand approximately 3.0 percent in calendar year 2015.

Nationwide, job growth was robust throughout 2014. On average, 260,000 jobs per month were added during 2014, compared to an average monthly gain of 199,000 in 2013. The unemployment rate in April 2015 was 5.4 percent, the lowest level since April 2008.

## General Fund Revenue Overview

Gains in home prices nationwide slowed during 2014. According to the S&P/Case-Shiller home price index, home prices were up 4.5 percent for the 12 months ending December 2014, the slowest rate since October 2012. Home prices in the Washington Metropolitan area posted a 1.5 percent gain during the same period. The pace of home price appreciation is expected to remain constrained during 2015 due to low inventory levels and tight lending standards.

For years, Fairfax County benefited from its proximity to the federal government. During the recession, the region was an anomaly in that it shed fewer jobs than most other areas in the country as the federal government increased spending and hiring to prop up the economy. During the last couple of years, however, the local economy has been underperforming, as the ripple effects from sequestration cuts proved more long-lasting than initially expected. The cornerstone sectors – the federal government and professional services – are losing jobs. Based on revised figures, federal employment in Northern Virginia decreased 3,700 jobs from December 2012 through December 2014. During the same period, the Professional and Business Services sector lost 9,600 jobs. In 2014, the number of jobs in Northern Virginia stagnated, rising at a revised rate of just 0.1 percent. Prior to the recession, job growth averaged 2.4 percent from 2004 through 2007. This equates to just 1,100 jobs created in 2014, a dramatic decline from the 9,200 jobs created in 2013 and the average of 25,850 jobs created in 2011 and 2012. However, during the first quarter of 2015, the labor market has shown significant improvement, rising an average of 14,830 new jobs per month.

Based on preliminary estimates from IHS, Gross County Product (GCP), adjusted for inflation, increased at a rate of just 0.7 percent in 2014 after decreasing 2.0 percent in 2013. The County's unemployment rate is 3.9 percent as of March 2015, a decline from the 4.3 percent experienced in March 2014.

### *Local Housing Market*

The weak labor market in Northern Virginia has been a weight on the local housing market. Based on information from the Metropolitan Regional Information System (MRIS), the average sales price of homes sold in Fairfax County rose a modest 1.3 percent from \$531,567 in 2013 to \$538,280 in 2014. The average 2014 home selling price has still not reached its previous peak value of \$543,271 achieved in 2005. MRIS also reported that 13,549 homes sold in the County in 2014, down 10.1 percent from 2013. Homes that sold during 2014 were on the market for an average of 45 days, 8 days longer than the 2013 level of 37 days.

### *Local Nonresidential Market*

The stalled labor market also impacted the commercial real estate market. As government contractors cut back employment, they reduced their real estate footprints and delayed expansions. Total office leasing activity during 2014 was 9.8 million square feet, down from the three-year high of 12.3 million square feet in 2013. The majority of the leasing activity in 2014 involved renewals and consolidations. In 2014, office development continued around Metro stations on the Silver Line corridor and near Fort Belvoir. New office deliveries exceeded 1.5 million square feet in eight buildings during 2014. The increased space and lower leasing activity resulted in an increase in the office vacancy rate. According to the Fairfax County Economic Development Authority, the direct office vacancy rate rose from 14.4 percent in 2013 to 16.3 percent as of year-end 2014. This is the highest office vacancy rate since 1991 when the rate was 16.8 percent. Including sublet space, the overall office vacancy rate as of year-end 2014 was 17.7 percent, a one-percentage point increase over the 16.7 percent recorded as of year-end 2013. Office vacancy rates are anticipated to remain high in 2015 due to sluggish economic conditions and new office deliveries.

## General Fund Revenue Overview

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As of year-end 2014, nine buildings with an additional 2.5 million square feet were under construction in the County. Over half of this new office space is speculative development. The interest in speculative development reflects confidence in the Fairfax County office market; however, as vacancy rates are still elevated in historical terms, there could be concern that this space will not be easily leased. Speculative development has been focused along Metro's Silver Line in Tysons and Reston, as well as in the southeastern portion of the County around the National Geospatial-Intelligence Agency.

### *Revenue*

In FY 2016, current and delinquent Real Estate Tax revenue comprises 63.9 percent of total County General Fund revenues. FY 2016 Real Estate property values were established as of January 1, 2015 and reflect market activity through calendar year 2014. The Real Estate Tax base is projected to increase 3.46 percent in FY 2016, and is made up of a 2.40 percent increase in total equalization (reassessment of existing residential and nonresidential properties), and an increase of 1.06 percent for new construction.

The FY 2015 and FY 2016 General Fund revenue estimates discussed in this section are based on a review of Fairfax County economic indicators, actual FY 2014 receipts, and FY 2015 year-to-date collection trends. Forecasts of economic activity in the County are provided by IHS and a variety of national economic forecasts are considered. Based on analysis of projected trends, revenue categories are expected to experience moderate growth through FY 2016.

# General Fund Revenue Overview

## MAJOR REVENUE SOURCES

The following major revenue categories discussed in this section comprise 98.3 percent of total FY 2016 General Fund revenue. Unless otherwise indicated, comparative data are presented relative to the FY 2016 Advertised 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 titled “Financial, Statistical and Summary Tables.”

Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016		Change from the FY 2016 Advertised Budget Plan	
				Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase / (Decrease)	Percent Change
Real Estate Tax - Current	\$2,208,682,432	\$2,344,675,559	\$2,344,675,559	\$2,425,254,804	\$2,425,254,804	\$0	0.0%
Personal Property Tax							
Current <sup>1</sup>	557,187,061	564,045,847	562,290,195	568,371,027	568,371,027	0	0.0%
Paid Locally	345,873,117	352,731,903	350,976,251	357,057,083	357,057,083	0	0.0%
Reimbursed by Commonwealth	211,313,944	211,313,944	211,313,944	211,313,944	211,313,944	0	0.0%
Business, Professional and Occupational License Tax-Current	151,965,995	155,152,381	146,818,108	146,818,108	146,818,108	0	0.0%
Local Sales Tax	165,459,545	167,358,651	171,089,575	175,815,535	175,815,535	0	0.0%
Recordation/Deed of Conveyance Taxes	25,105,000	28,465,957	24,615,632	24,861,788	24,861,788	0	0.0%
Gas & Electric Utility Taxes	46,044,609	45,330,492	46,044,609	46,044,609	46,044,609	0	0.0%
Communications Sales Tax	45,831,948	22,856,052	22,856,052	21,882,460	21,882,460	0	0.0%
Vehicle License Fee - Current	26,058,340	26,310,153	26,310,153	26,441,703	26,441,703	0	0.0%
Transient Occupancy Tax	18,329,279	18,386,794	18,854,145	19,325,499	19,325,499	0	0.0%
Cigarette Tax	7,831,221	7,912,220	7,403,592	7,181,484	7,181,484	0	0.0%
Permits, Fees and Regulatory Licenses	39,351,756	39,438,395	41,902,168	45,572,818	45,572,818	0	0.0%
Investment Interest	10,805,326	9,909,316	10,610,199	15,761,539	15,761,539	0	0.0%
Charges for Services	71,318,911	77,379,473	73,422,479	74,549,380	74,616,185	66,805	0.1%
Recovered Costs / Other Revenue	17,852,508	15,324,755	20,112,361	18,334,374	18,334,374	0	0.0%
Revenue from the Commonwealth and Federal Governments <sup>1</sup>	125,849,051	122,945,574	123,170,954	124,515,335	127,575,900	3,060,565	2.5%
<b>Total Major Revenue Sources</b>	<b>\$3,517,672,983</b>	<b>\$3,645,491,619</b>	<b>\$3,640,175,781</b>	<b>\$3,740,730,463</b>	<b>\$3,743,857,833</b>	<b>3,127,370</b>	<b>0.1%</b>

<sup>1</sup> 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.

# General Fund Revenue Overview

## REAL ESTATE TAX-CURRENT

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$2,208,682,432	\$2,344,675,559	\$2,344,675,559	\$2,425,254,804	\$2,425,254,804	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Current Real Estate Taxes is \$2,425,254,804 and represents no change from the FY 2016 Advertised Budget Plan and an increase of \$80,579,245, or 3.4 percent, over the *FY 2015 Revised Budget Plan*. The increase is the result of the rise of the Real Estate tax base of 3.46 percent and no change in the Real Estate tax rate of \$1.09 per \$100 of assessed value.

The FY 2016 value of assessed real property represents an increase of 3.46 percent, as compared to the FY 2015 Real Estate Land Book, and is comprised of an increase in equalization of 2.40 percent and an increase of 1.06 percent associated with new construction. The FY 2016 figures reflected in this document are based on final assessments for Tax Year 2015 (FY 2016), which were established as of January 1, 2015. In addition to the revenue shown in the table above, the projected value of one-half penny on the Real Estate Tax rate (\$11.3 million) is allocated to The Penny for Affordable Housing Fund. Throughout FY 2016, 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 99.65 percent.

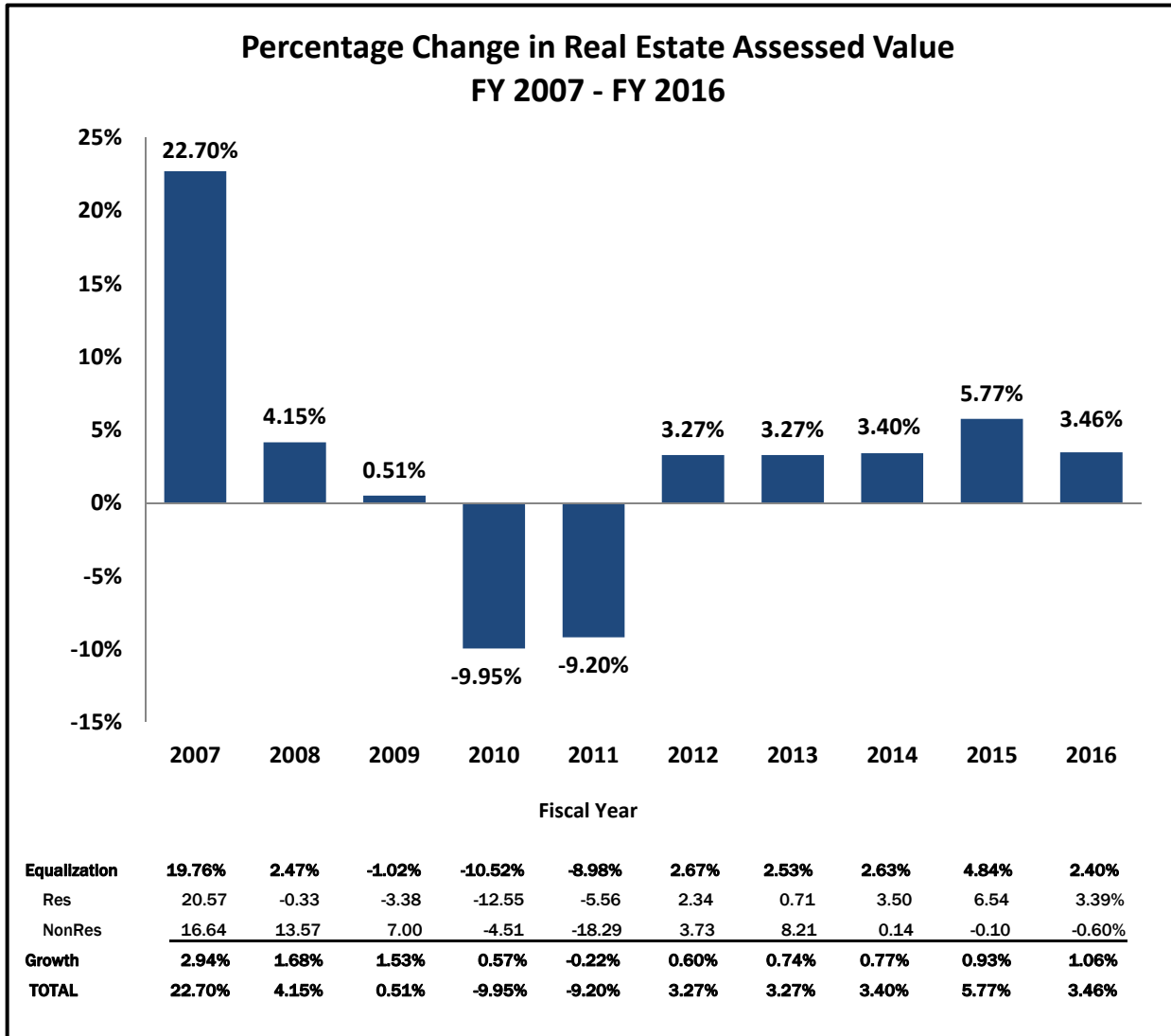
The FY 2016 **Main Assessment Book Value** is \$226,608,986,400 and represents an increase of \$7,587,712,950, or 3.46 percent, over the FY 2015 main assessment book value of \$219,021,273,450. FY 2016 marks the fifth consecutive year in which the main assessment book value increased, after the significant decreases experienced in FY 2010 and FY 2011. However, compared to the peak value experienced in FY 2009, FY 2016 assessments are down \$3.1 billion, or 1.3 percent.

From FY 2005 through FY 2007, the assessment base experienced double digit advances. Deceleration began in FY 2008, when the assessment base rose just 4.15 percent, and continued in FY 2009 with a modest increase of 0.51 percent. Following the financial crisis and a general decline in economic conditions, the FY 2010 assessment base declined 9.95 percent, which was the largest drop on record. The assessment base decreased for a second consecutive year in FY 2011, declining 9.20 percent. Since then, the assessment base increased 3.27 percent in both FY 2012 and FY 2013, 3.40 percent in FY 2014, 5.77 percent in FY 2015 and 3.46 percent in FY 2016.



# General Fund Revenue Overview

The following chart shows changes in the County’s assessed value base from FY 2007 to FY 2016.



The overall change in the assessment base is comprised of **equalization** and **normal growth**. For reporting purposes, individual properties are identified as being in either the equalization category or the growth category, but not both. Equalization properties are those whose values change due to market fluctuations. Growth is a category of properties whose value changes are also influenced by new construction, remodeling or rezonings. Once growth factors are identified, *the entire property value* is shown in the growth category, even though the property is also influenced by equalization. The FY 2016 assessment base reflects a total equalization increase of 2.40 percent and an increase of 1.06 percent associated with the growth component. As a result of changes in equalization and growth, the residential portion of the total assessment base increased from 75.32 percent in FY 2015 to 75.64 percent in FY 2016. The following table reflects changes in the Real Estate Tax assessment base from FY 2010 through FY 2016.

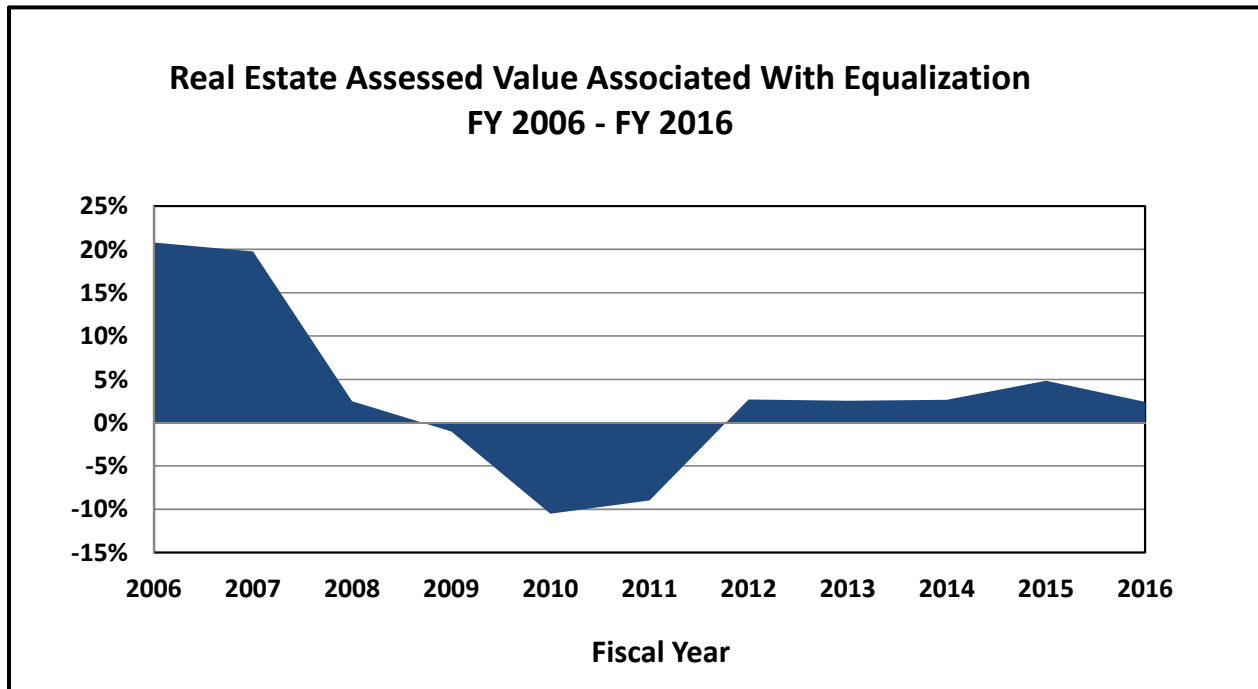
# General Fund Revenue Overview

## Main Real Estate Assessment Book Value and Changes

(in millions)

Assessed Base Change Due To:	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>Equalization</b>	<b>(\$24,171.5)</b>	<b>(\$18,570.1)</b>	<b>\$5,015.3</b>	<b>\$4,904.1</b>	<b>\$5,259.4</b>	<b>\$10,026.1</b>	<b>\$5,269.7</b>
<b>% Change</b>	(10.52%)	(8.98%)	2.67%	2.53%	2.63%	4.84%	2.40%
<b>Residential</b>	(12.55%)	(5.56%)	2.34%	0.71%	3.50%	6.54%	3.39%
<b>Nonresidential</b>	(4.51%)	(18.29%)	3.73%	8.21%	0.14%	(0.10%)	(0.60%)
<b>Normal Growth</b>	<b>\$1,309.6</b>	<b>(\$457.9)</b>	<b>\$1,123.5</b>	<b>\$1,440.4</b>	<b>\$1,550.4</b>	<b>\$1,922.0</b>	<b>\$2,318.0</b>
<b>% Change</b>	0.57%	(0.22%)	0.60%	0.74%	0.77%	0.93%	1.06%
<b>Residential</b>	0.51%	0.12%	0.37%	0.26%	0.42%	0.51%	0.51%
<b>Nonresidential</b>	0.74%	(1.16%)	1.31%	2.26%	1.79%	2.13%	2.74%
<b>Total Change</b>	<b>(\$22,861.9)</b>	<b>(\$19,028.0)</b>	<b>\$6,138.8</b>	<b>\$6,344.5</b>	<b>\$6,809.8</b>	<b>\$11,948.1</b>	<b>\$7,587.7</b>
<b>% Change</b>	(9.95%)	(9.20%)	3.27%	3.27%	3.40%	5.77%	3.46%
<b>Total Book</b>	<b>\$206,808.0</b>	<b>\$187,780.1</b>	<b>\$193,918.9</b>	<b>\$200,263.3</b>	<b>\$207,073.1</b>	<b>\$219,021.3</b>	<b>\$226,609.0</b>

**Equalization**, or reassessment of existing residential and nonresidential property, represents an increase in value of \$5,269,713,760, or 2.40 percent, in FY 2016. While residential property values rose, nonresidential decreased slightly in FY 2016. Existing residential property values have increased in each of the last five years, indicating a stable residential housing market. Even though the number of homes sold decreased in calendar year 2014, the average price of homes sold rose. Overall, residential equalization reflects a 3.39 percent increase in FY 2016, compared to a 6.54 percent increase in FY 2015. Changes in the assessment base as a result of equalization are shown in the following graph.



## General Fund Revenue Overview

**Residential equalization** rose at double digit rates from FY 2002 through FY 2007 due to high demand but a limited supply of housing. Strong job growth, the easy availability of credit and profit-led speculation contributed to price appreciation in the local housing market. In FY 2008, FY 2009, FY 2010, and FY 2011, overall residential equalization declined 0.33 percent, 3.38 percent, 12.55 percent, and 5.56 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. After falling four consecutive years, the value of residential properties in the County increased in the last five years: 2.34 percent in FY 2012, a slight 0.71 percent in FY 2013, 3.50 percent in FY 2014, 6.54 percent in FY 2015, and 3.39 percent in FY 2016. The total value of residential properties including new construction in FY 2016 is \$171.4 billion, \$5.1 billion below the peak for residential values experienced in FY 2008. In terms of revenue, this difference is the equivalent to a loss of \$55.6 million at the Real Estate tax rate of \$1.09 per \$100 of assessed value.

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 increased 3.27 percent in FY 2016. The value of single family homes has the most impact on the total residential base because they represent nearly 72 percent of the total. The value of condominium properties increased 4.48 percent in FY 2016, while that of townhouse properties rose 3.81 percent. Changes in residential equalization by housing type since FY 2011 are shown in the following table. 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.

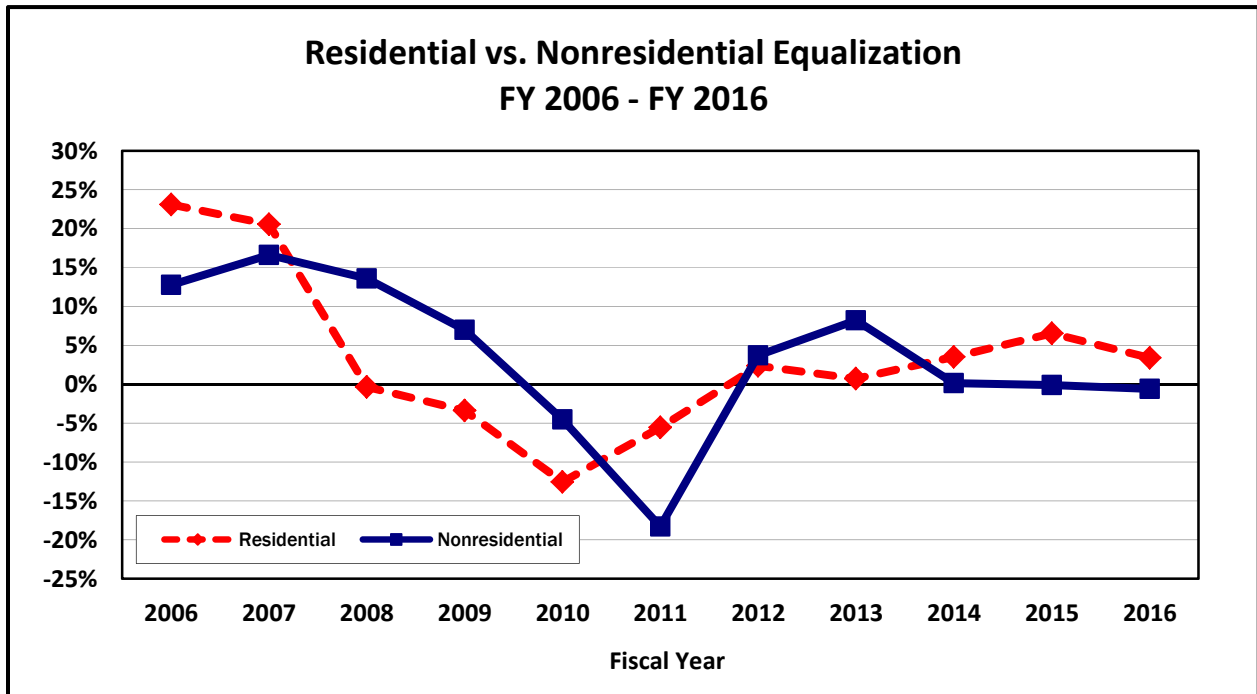
**Residential Equalization Changes**

Housing Type/ (Percent of Base)	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Single Family (71.6%)	(5.50%)	2.10%	0.70%	3.13%	5.82%	3.27%
Townhouse/Duplex (19.4%)	(4.44%)	3.73%	1.20%	4.50%	8.39%	3.81%
Condominiums (8.3%)	(10.45%)	2.53%	(0.06%)	5.42%	10.51%	4.48%
Vacant Land (0.5%)	(6.68%)	(3.50%)	(1.66%)	2.89%	3.38%	3.03%
Other (0.2%) <sup>1</sup>	(3.60%)	2.69%	2.56%	4.74%	3.42%	2.56%
<b>Total Residential Equalization (100%)</b>	<b>(5.56%)</b>	<b>2.34%</b>	<b>0.71%</b>	<b>3.50%</b>	<b>6.54%</b>	<b>3.39%</b>

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

As a result of the increase in residential equalization, the mean assessed value of all residential property in the County is \$517,101. This is an increase of \$16,955 over the FY 2015 value of \$500,146. At the Real Estate tax rate of \$1.09 per \$100 of assessed value, the typical residential annual tax bill will rise, on average, \$184.81 in FY 2016 to \$5,636.40.

## General Fund Revenue Overview



After experiencing a record decline of 18.29 percent in FY 2011, **nonresidential equalization** rebounded 3.73 percent in FY 2012, and a strong 8.21 percent in FY 2013. In FY 2014, nonresidential values stayed essentially level with FY 2013, increasing only 0.14 percent. In FY 2015 and FY 2016, nonresidential values decreased a slight 0.10 percent and another 0.60 percent, respectively. The total value of nonresidential properties including new construction in FY 2016 is \$55.2 billion, \$2.6 billion below the peak for nonresidential values experienced in FY 2009. In terms of revenue, this difference is the equivalent to a loss of \$28.0 million at the Real Estate tax rate of \$1.09 per \$100 of assessed value.

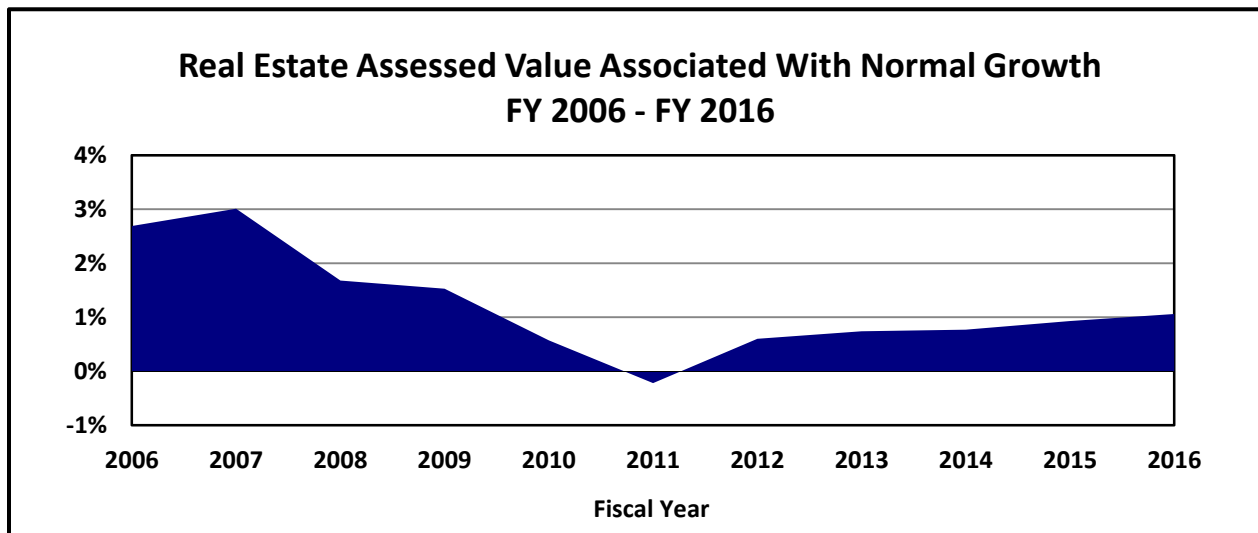
The main cause for the FY 2016 decrease in nonresidential values is the decline in the values of Office Elevator properties. The County’s commercial office market remained sluggish during 2014, primarily due to the federal budget issues that have been weighing down the local market. The direct office vacancy was 16.3 percent at the end of 2014, the highest level since 1991. The amount of empty office space in the County exceeded 20 million square feet. Office Elevator properties (mid- and high-rises), the largest component of the nonresidential tax base at 34.3 percent, experienced a 4.67 percent decline in FY 2016. Apartment values, which represent 24.9 percent of the total nonresidential base, rose 1.20 percent in FY 2016. Nonresidential equalization changes by category since FY 2011 are presented in the following table.

# General Fund Revenue Overview

## Nonresidential Equalization Changes

Category (Percent of Base)	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Apartments (24.9%)	(12.69%)	14.54%	12.60%	4.90%	3.59%	1.20%
Office Condominiums (4.2%)	(7.57%)	(1.53%)	(0.31%)	(0.66%)	(0.07%)	0.58%
Industrial (7.0%)	(23.48%)	(0.31%)	6.75%	0.69%	1.77%	5.83%
Retail (13.8%)	(16.07%)	1.90%	7.16%	1.18%	1.52%	2.46%
Office Elevator (34.3%)	(24.31%)	1.88%	11.34%	(2.41%)	(2.93%)	(4.67%)
Office - Low Rise (3.4%)	(23.86%)	0.49%	7.18%	(1.72%)	(2.41%)	(5.00%)
Vacant Land (3.1%)	(26.53%)	(2.07%)	2.01%	(0.74%)	(1.19%)	(4.62%)
Hotels (3.4%)	(34.03%)	11.35%	3.87%	(3.94%)	(4.82%)	0.26%
Other (5.9%)	(12.84%)	2.37%	3.27%	1.17%	2.37%	5.26%
<b>Nonresidential Equalization (100%)</b>	<b>(18.29%)</b>	<b>3.73%</b>	<b>8.21%</b>	<b>0.14%</b>	<b>(0.10%)</b>	<b>(0.60%)</b>

The **Growth** component increased the FY 2016 assessment base by \$2,317,999,190, or 1.06 percent, over the FY 2015 assessment book value. New construction increased the residential property base by 0.51 percent and nonresidential properties by 2.74 percent.



In addition to the final equalization and normal growth adjustments in the Main Assessment Book, the following projected adjustments were made to the FY 2016 Real Estate Tax revenue estimate:

**Additional Assessments** expected to be included in the new Real Estate base total \$282.9 million, or a levy increase of \$3.1 million, and include both prorated assessments and additional supplemental assessments. Prorated assessments are supplemental assessments that include assessments which are made during the year for new construction that is completed subsequent to finalizing the original assessment book.

**Exonerations, Certificates and Tax Abatements** are anticipated to reduce the Real Estate assessment base by \$627.1 million in FY 2016, resulting in a reduction in levy of \$6.8 million.

## General Fund Revenue Overview

**Mosaic District Community Development Authority (CDA)** was created to assist commercial investment in the Merrifield area of the County. The Mosaic CDA is funded with tax increment financing which reduces the taxable value of property in the district. The reduction is based on the current assessed property value in the CDA compared to the property value in 2007 when the district was created. In FY 2016, the CDA reduces the assessment base by \$415.6 million and the tax levy by \$4.5 million. For more information, see Fund 70040 in Volume 2 of the budget.

**Tax Relief** for the Elderly and Disabled is projected to reduce the Real Estate assessment base in FY 2016 by \$2,406.3 million. The reduction in tax levy due to the Tax Relief program is approximately \$26.2 million at the tax rate of \$1.09 per \$100 of assessed value. In FY 2016, 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 2016 is \$340,000 for all ranges of tax relief. Veterans, who have a 100 percent permanent and total disability related to military service, or their surviving spouse, are eligible for full Real Estate Tax relief regardless of income or assets. The table below shows FY 2016 income and asset thresholds for the Tax Relief Program for the Elderly and Disabled.

<b>FY 2016</b>			
<b>Real Estate Tax Relief for the Elderly and Disabled</b>			
	<b>Income Limit</b>	<b>Asset Limit</b>	<b>Percent Relief</b>
Elderly and Disabled	Up to \$52,000	\$340,000	100%
	Over \$52,000 to \$62,000		50%
	Over \$62,000 to \$72,000		25%
100% Disabled Veterans or Surviving Spouse	No Limit	No Limit	100%

**The FY 2016 local assessment base** of \$223,442,911,234 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of \$2,435,527,732 is calculated using the Real Estate Tax rate of \$1.09 per \$100 of assessed value. Based on an expected local collection rate of 99.65 percent, revenue from local assessments is estimated to be \$2,427,003,385. In FY 2016, 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 \$22.6 million in revenue.

# General Fund Revenue Overview

## FY 2016 Estimated Real Estate Assessments and Tax Levy

	Assessed Value	FY 2016 Tax Levy at \$1.09/\$100 of Assessed Value
FY 2015 Real Estate Book	\$219,021,273,450	\$2,387,331,881
FY 2016 Equalization	5,269,713,760	57,439,880
FY 2016 Growth	2,317,999,190	25,266,191
<b>TOTAL FY 2016 REAL ESTATE BOOK</b>	<b>\$226,608,986,400</b>	<b>\$2,470,037,952</b>
Exonerations	(\$545,861,425)	(\$5,949,890)
Certificates	(7,709,070)	(84,029)
Tax Abatements	(73,549,883)	(801,694)
Subtotal Exonerations	(\$627,120,378)	(\$6,835,613)
Supplemental Assessments	\$282,893,584	\$3,083,540
Mosaic District TIF	(415,593,110)	(4,529,965)
Tax Relief	(2,406,255,262)	(26,228,182)
<b>Local Assessments</b>	<b>\$223,442,911,234</b>	<b>\$2,435,527,732</b>
Public Service Corporation	\$876,276,929	\$9,551,419
<b>TOTAL</b>	<b>\$224,319,188,163</b>	<b>\$2,445,079,151</b>

Added to the local assessment base is an estimated \$876,276,929 in assessed value for Public Service Corporations (PSC) property. Using the Real Estate tax rate of \$1.09 per \$100 of assessed value, the tax levy on PSC property is \$9,551,419. The collection rate on PSC property is expected to be 100.0 percent.

The total assessment base, including Public Service Corporations, is \$224,319,188,163, with a total tax levy of \$2,445,079,151 at the Real Estate Tax rate of \$1.09 per \$100 of assessed value. Estimated FY 2016 revenue from the Real Estate Tax, including receipts from Public Service Corporations, totals \$2,436,554,804. Of this amount, the approximate value of one-half cent on the Real Estate Tax rate, \$11,300,000, has been directed to Fund 30300, The Penny for Affordable Housing Fund.

Total General Fund revenue from the Real Estate Tax is \$2,425,254,804, which reflects an overall collection rate of 99.65 percent. The total collection rates experienced in this category since FY 2001 are shown in the following table:

# General Fund Revenue Overview

## Real Estate Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
2001	99.53%	2009	99.66%
2002	99.65%	2010	99.71%
2003	99.67%	2011	99.67%
2004	99.61%	2012	99.69%
2005	99.62%	2013	99.71%
2006	99.62%	2014	99.74%
2007	99.64%	2015 (estimated)	99.65%
2008	99.66%	2016 (estimated) <sup>1</sup>	99.65%

<sup>1</sup> In FY 2016, every 0.1 percentage point change in the collection rate yields a revenue change of \$2,435,528.

The Commercial/Industrial percentage of the County's FY 2016 Real Estate Tax base is 18.67 percent, a decrease of 0.34 percentage points from the FY 2015 level of 19.01 percent. Commercial/Industrial property values as a percentage of the Real Estate Tax base have decreased as a result of the increase experienced in the residential portion of the Real Estate Tax base and the decline in the nonresidential portion. The Commercial/Industrial percentage is based on Virginia land use codes and includes all nonresidential property except multi-family rental apartments, which make up 5.69 percent of the County's Real Estate Tax base in FY 2016. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

### Commercial/Industrial Percentages

Fiscal Year	Percentage	Fiscal Year	Percentage
2001	25.37%	2009	21.06%
2002	24.84%	2010	22.67%
2003	21.97%	2011	19.70%
2004	19.14%	2012	19.64%
2005	18.20%	2013	20.77%
2006	17.36%	2014	19.96%
2007	17.22%	2015	19.01%
2008	19.23%	2016	18.67%



# General Fund Revenue Overview

## PERSONAL PROPERTY TAX-CURRENT

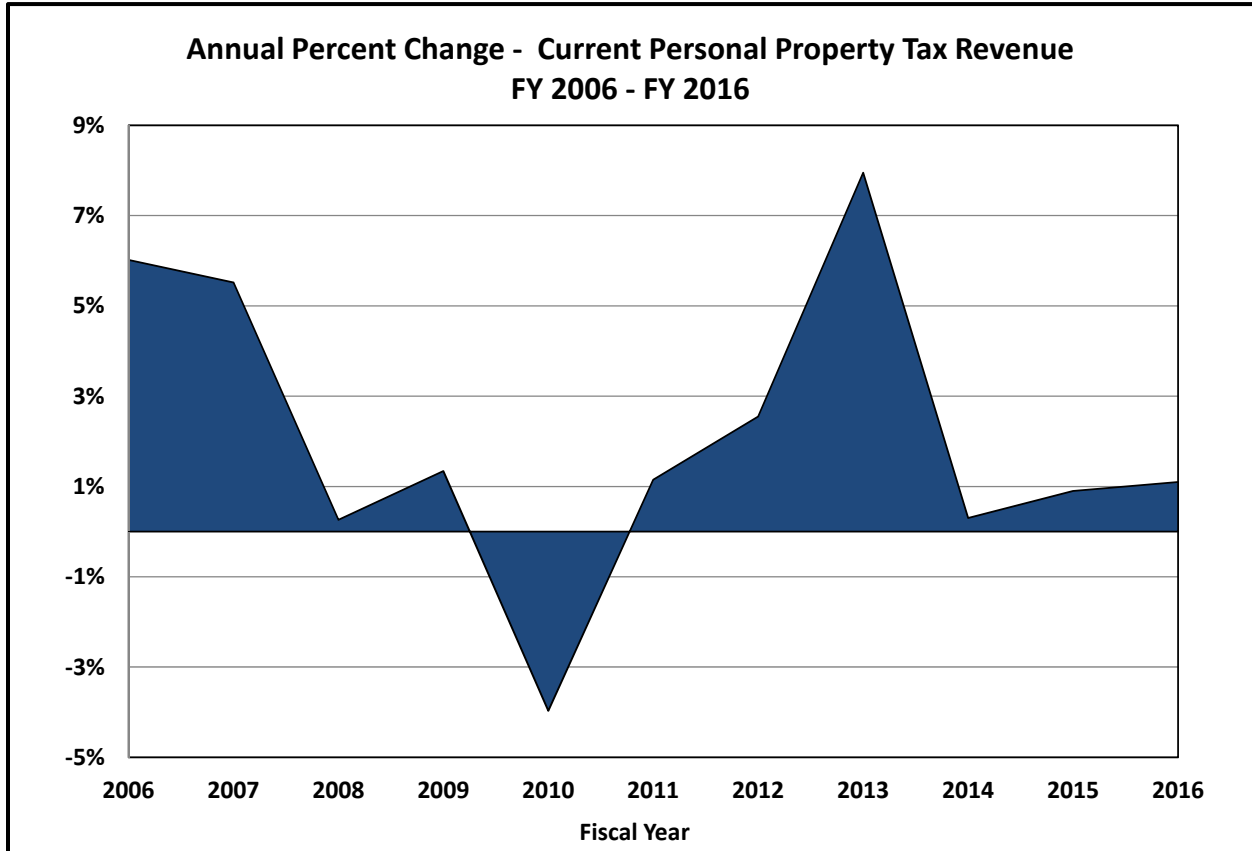
	FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
<b>Paid Locally</b>	\$345,873,117	\$352,731,903	\$350,976,251	\$357,057,083	\$357,057,083	\$0	0.0%
<b>Reimbursed by State</b>	211,313,944	211,313,944	211,313,944	211,313,944	211,313,944	0	0.0%
<b>Total</b>	\$557,187,061	\$564,045,847	\$562,290,195	\$568,371,027	\$568,371,027	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Personal Property Tax revenue of \$568,371,027 represents no change from the FY 2016 Advertised Budget Plan and an increase of \$6,080,832, or 1.1 percent, over the *FY 2015 Revised Budget Plan*. The increase is due to an increase in the vehicle levy based on an analysis of vehicles currently in the County valued with information from the National Automobile Dealers Association, as well as an increase in the Business Personal Property levy.

The Personal Property Tax on vehicles represents over 73 percent of the total assessment base in FY 2016. The vehicle component is comprised of two parts, that which is paid 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 Commonwealth's lower than anticipated General Fund revenue growth, the reimbursement rate remained at 70 percent in FY 2003 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 2004 collections. Each year County staff must determine the reimbursement percentage based on the County's fixed reimbursement from the state 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, 67.0 percent, and 68.5 percent in FY 2007, FY 2008 and FY 2009, respectively. The reimbursement percentage was set at 70.0 percent in both FY 2010 and FY 2011, and at 68.0 percent in FY 2012. Due to a continued increase in vehicle volume and average levy, the reimbursement percentage was lowered to 63.0 percent in FY 2013 where it remained in FY 2014. In FY 2015, the reimbursement percentage was lowered again to 62.0 percent. Based on an estimate of the number and value of vehicles that will be eligible for tax relief in FY 2016, the reimbursement percentage remains at 62.0 percent.

# General Fund Revenue Overview

Annual percentage changes in total Personal Property Tax revenues are shown in the following graph.



Personal Property tax receipts grew 6.0 percent and 5.5 percent in FY 2006 and FY 2007, respectively. As the economy began to slow, Personal Property Tax receipts rose modestly in FY 2008 and FY 2009 at rates of 0.3 percent and 1.3 percent, respectively. In FY 2010, receipts decreased 4.0 percent mainly as a result of a significant decline of 10.8 percent in average vehicle levy reflecting the downturn in the economy in calendar year 2009. FY 2011 Personal Property Tax receipts increased 1.1 percent due to an increase in the average vehicle levy, partially offset with a decrease in business volume and average business levy. FY 2012 Personal Property Tax receipts increased 2.6 percent due to an increase in both the average vehicle and business levies. FY 2013 receipts increased a solid 7.9 percent mainly as a result of a rise of 7.1 percent in total vehicle levy. A reduction in the supply of new vehicles increased prices of both new and used automobiles. The decrease in supply was a result of a decline in U.S. auto production due to the slowdown in the economy and the earthquake and tsunami in Japan, which not only impacted Japanese automakers but also U.S. automakers that rely on parts from Japan. This situation caused the value of many used vehicles to depreciate less than what traditionally has been experienced and resulted in some vehicles actually appreciating over the year. This was not unique to Fairfax County, but was experienced nationwide. Total FY 2014 Personal Property Tax revenue increased a slight 0.3 percent as the depreciation of vehicles returned to more normal levels. In FY 2015, receipts are expected to increase 0.9 percent and a similar 1.1 percent increase is anticipated in FY 2016 Personal Property Tax revenue. The vehicle component, which comprises over 73 percent of total Personal Property levy, is expected to increase 1.2 percent based on an analysis of vehicles in the County valued with information from the National Automobile Dealers Associations (NADA). Total vehicle volume is forecast to increase 0.3 percent in FY 2016.

## General Fund Revenue Overview

Changes in vehicle volume and average vehicle levy since FY 2006 are shown in the following table.

### Fairfax County Personal Property Vehicles

<b>Fiscal Year</b>	<b>% Change in Vehicle Volume</b>	<b>Average Vehicle Levy</b>	<b>% Change in Average Levy</b>
FY 2006	(0.9%)	\$411	11.4%
FY 2007	(0.6%)	\$431	4.9%
FY 2008	(0.1%)	\$424	(1.6%)
FY 2009	0.8%	\$434	2.4%
FY 2010	0.1%	\$387	(10.8%)
FY 2011	0.9%	\$397	2.6%
FY 2012	0.7%	\$411	3.5%
FY 2013	0.7%	\$437	6.3%
FY 2014	0.9%	\$445	1.8%
FY 2015 (est.)	(0.1%)	\$452	1.6%
FY 2016 (est.)	0.3%	\$456	0.9%

Business Personal Property is primarily composed of assessments on furniture, fixtures and computer equipment. Business levy is impacted by the number of new businesses and whether existing businesses are expanding or contracting. As government contractors cut back employment due to lower federal procurement spending, they delayed business expansions. Business levy rose a modest 0.8 percent in FY 2014, and is expected to grow 0.9 percent in FY 2015. Similar growth of 1.0 percent is anticipated in FY 2016.

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) reviews the depreciation rate schedule for computer hardware due to the speed with which computer values change. The current schedule depreciates computer equipment 50 percent, one year after acquisition. In subsequent years, the percent of the original purchase price taxed is 35 percent, 20 percent, and 10 percent, in year two, three and four, respectively. After five or more years, computer equipment is valued at 2 percent of its original acquisition price.

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 tax rate of \$1.09 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 2016 Estimated Personal Property Assessments and Tax Levy

Category	FY 2016 Assessed Value	Tax Rate (per \$100)	FY 2016 Tax Levy	Percent of Total Levy
<b>Vehicles</b>				
Privately Owned	\$9,787,058,517	4.57	\$365,927,396	63.6%
Business Owned	530,283,234	4.57	18,792,215	3.3%
Leased	1,128,495,590	4.57	38,412,441	6.7%
Subtotal	\$11,445,837,341		\$423,132,052	73.6%
<b>Business Personal Property</b>				
Furniture and Fixtures	\$1,888,784,165	4.57	\$84,378,166	14.7%
Computer Equipment	707,312,207	4.57	32,322,053	5.6%
Machinery and Tools	40,690,811	4.57	1,757,707	0.3%
Research and Development	457,378	4.57	20,902	0.0%
Subtotal	\$2,637,244,561		\$118,478,828	20.6%
<b>Public Service Corporations</b>				
Equalized	\$2,567,554,373	\$1.09	\$27,986,343	4.9%
Vehicles	8,760,086	4.57	400,336	0.1%
Subtotal	\$2,576,314,459		\$28,386,679	5.0%
<b>Other</b>				
Mobile Homes	\$16,872,499	\$1.09	\$183,910	0.0%
Other (Trailers, Misc.)	17,081,500	4.57	705,838	0.1%
Subtotal	\$33,953,999		\$889,748	0.1%
Penalty for Late Filing			\$4,191,278	0.7%
<b>TOTAL</b>	<b>\$16,693,350,360</b>		<b>\$575,078,586</b>	<b>100.0%</b>

FY 2016 Personal Property Tax assessments including Public Service Corporations are \$16,693,350,360, with a total tax levy of \$575,078,586. Personal Property Tax revenue collections are projected to be \$568,371,027, of which \$211.3 million will be reimbursed from the state. The collection rate associated with the taxpayer's share is estimated to be 98.0 percent. Total collection rates experienced in this category since FY 2001 are shown in the following table:

### Personal Property Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
2001	97.1%	2009	97.9%
2002	96.3%	2010	97.8%
2003	96.8%	2011	97.9%
2004	96.9%	2012	98.2%
2005	97.9%	2013	98.4%
2006	98.1%	2014	97.4%
2007	98.3%	2015 (estimated)	98.0%
2008	98.0%	2016 (estimated) <sup>1</sup>	98.0%

<sup>1</sup> Each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately \$0.3 million, and each penny on the tax rate yields a revenue change of \$1.2 million.

# General Fund Revenue Overview

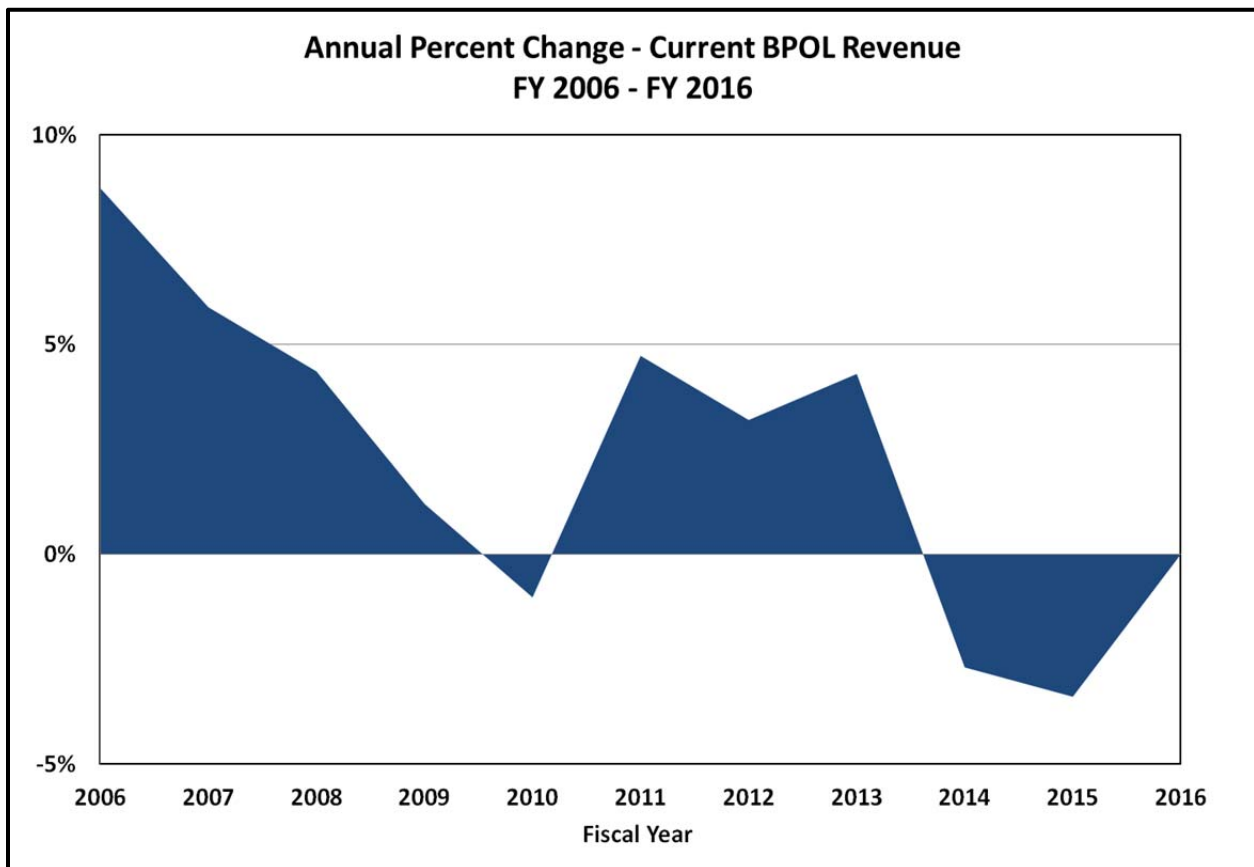
## FY 2015 Personal Property Tax Revenue

The FY 2015 Personal Property Tax estimate was decreased \$1.8 million during the fall 2014 revenue review as a result of higher than projected exonerations.

### BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$151,965,995	\$155,152,381	\$146,818,108	\$146,818,108	\$146,818,108	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Business, Professional, and Occupational License Taxes (BPOL) of \$146,818,108 reflects no change from the FY 2016 Advertised Budget Plan estimate.



As shown in the chart above, BPOL receipts experienced healthy growth of 8.7 percent in FY 2006. This strong growth reflected increases in federal government procurement spending, as well as the robust housing market. Growth in BPOL receipts moderated to 5.9 percent and 4.4 percent in FY 2007 and FY 2008, respectively. In FY 2009, BPOL receipts were up just 1.2 percent over FY 2008. This modest rate of growth reflected the downturn in the local economy late in 2008. In FY 2010, BPOL receipts, which were based on the gross receipts of businesses in calendar year 2009, fell 1.0 percent. Growth of 4.7 percent in FY 2011 BPOL receipts reflected the improvement in local economic conditions. Receipts increased a moderate 3.2 percent in FY 2012, and 4.3 percent in FY 2013, but decreased 2.7 percent in FY 2014 likely due to lower federal government procurement spending. The combined Consultant and Business Service Occupations categories, which together represent almost 44 percent of total BPOL receipts, decreased 7.1 percent in FY 2014. The Retail category, which represents 19 percent of total BPOL

## General Fund Revenue Overview

receipts, rose 1.7 percent in FY 2014. Professional and Specialized Occupations, which include physicians and attorneys, represent over 11 percent of total BPOL and decreased 1.6 percent in FY 2014.

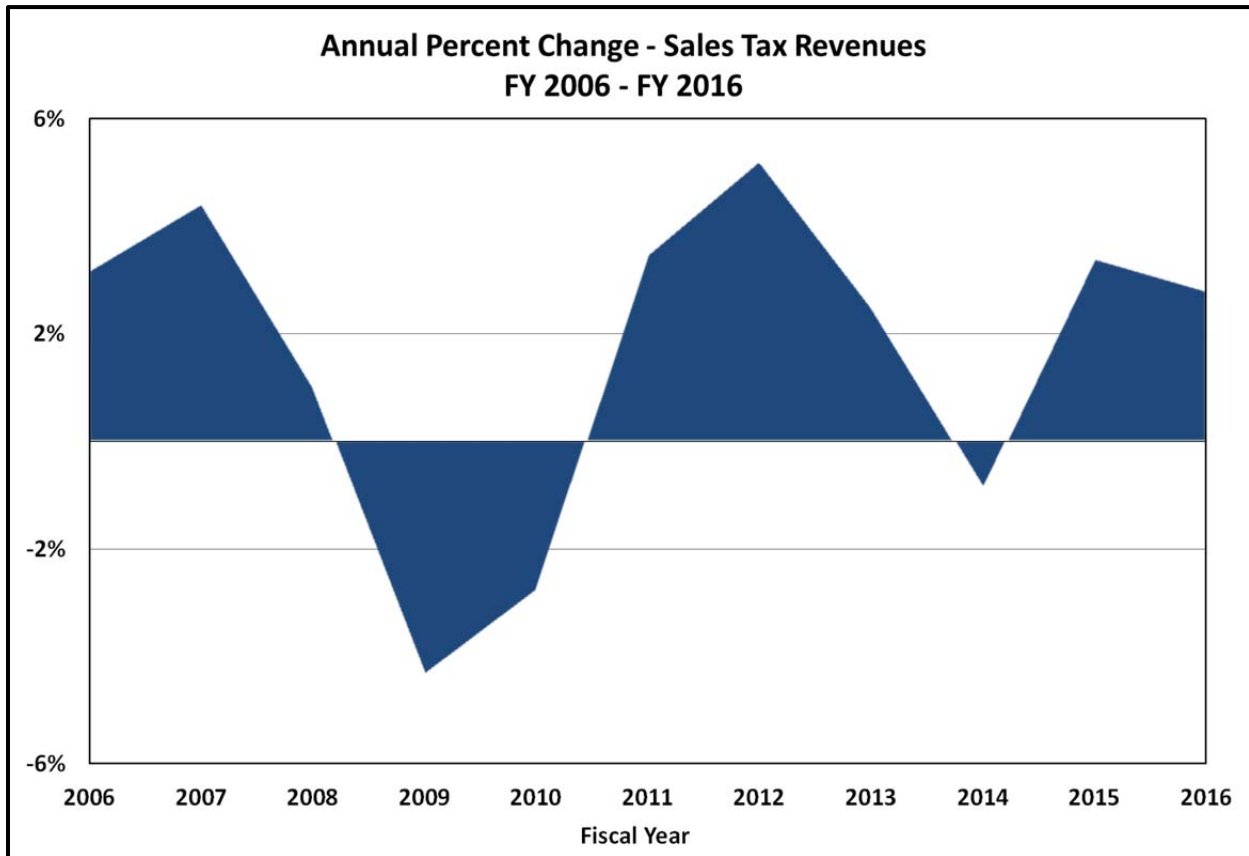
Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, there is limited actual data available at this time. Based on actual FY 2014 receipts and an econometric model using calendar year Sales Tax receipts and employment as predictors, the FY 2015 BPOL estimate was lowered \$8.3 million during the fall 2014 revenue review and reflects a decrease of 3.4 percent from the level received in FY 2014. No growth in BPOL receipts is projected in FY 2016. This estimate does not reflect potential BPOL revenue losses based on a Supreme Court ruling in early January 2015 concerning a business taxpayer in Arlington, Virginia and the methodology to determine the tax basis. As a result of this ruling, over the next several years, the County will likely utilize all the litigation reserve that the Board of Supervisors prudently established in FY 2014 for this purpose. As the review of the impact of this case is still ongoing, it is anticipated that staff will need to return to the Board with options to address potential future BPOL losses.

### LOCAL SALES TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$165,459,545	\$167,358,651	\$171,089,575	\$175,815,535	\$175,815,535	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Sales Tax receipts of \$175,815,535 reflects no change from the FY 2016 Advertised Budget Plan and an increase of \$4,725,960, or 2.8 percent, over the *FY 2015 Revised Budget Plan*. The following chart illustrates that the level of Sales Tax receipts has varied with economic conditions. In FY 2006 and FY 2007, Sales Tax receipts experienced moderate growth, increasing 3.2 percent and 4.4 percent, respectively. The national recession began in December 2007 and FY 2008 Sales Tax revenue rose just 1.0 percent, followed by a decline of 4.4 percent in FY 2009. This was the first decline since FY 2002 and only the third decrease in over 30 years. Although the national recession was reported to have reached its trough in December 2009, job losses continued and Sales Tax collections fell 2.8 percent in FY 2010. Sales Tax receipts rose 3.5 percent in FY 2011, the first increase since FY 2008. Growth continued in FY 2012 with Sales taxes rising 5.2 percent, the strongest rate of growth since FY 2005. In FY 2013, Sales Tax receipts continued to grow but at a more modest rate of 2.5 percent. Total FY 2014 Sales Tax receipts were down 0.9 percent, the first decline in four years. The decline was primarily due to the severe winter weather, as well as federal sequestration and refunds for prior year's receipts totaling \$2.0 million. During the fall 2014 revenue review, the FY 2015 estimate was increased \$3.7 million, reflecting growth of 3.4 percent over the FY 2014 level. While Sales Tax collections were up 6.9 percent through March 2015, the rate was considered to be artificially high due to significant refunds during the previous year. In addition, Sales Tax receipts received in February 2015 for December 2014 retail sales – a critical holiday spending month – were up just 0.9 percent. Because of this modest increase, no adjustment was made to the FY 2015 Sales Tax estimate as part of the *FY 2015 Third Quarter Review*. Sales Tax receipts in FY 2016 are projected to rise 2.8 percent over the FY 2015 estimate based on the anticipation that consumer spending will increase moderately throughout FY 2016.

## General Fund Revenue Overview



### RECORDATION/DEED OF CONVEYANCE TAXES

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$25,105,000	\$28,465,957	\$24,615,632	\$24,861,788	\$24,861,788	\$0	0.0%

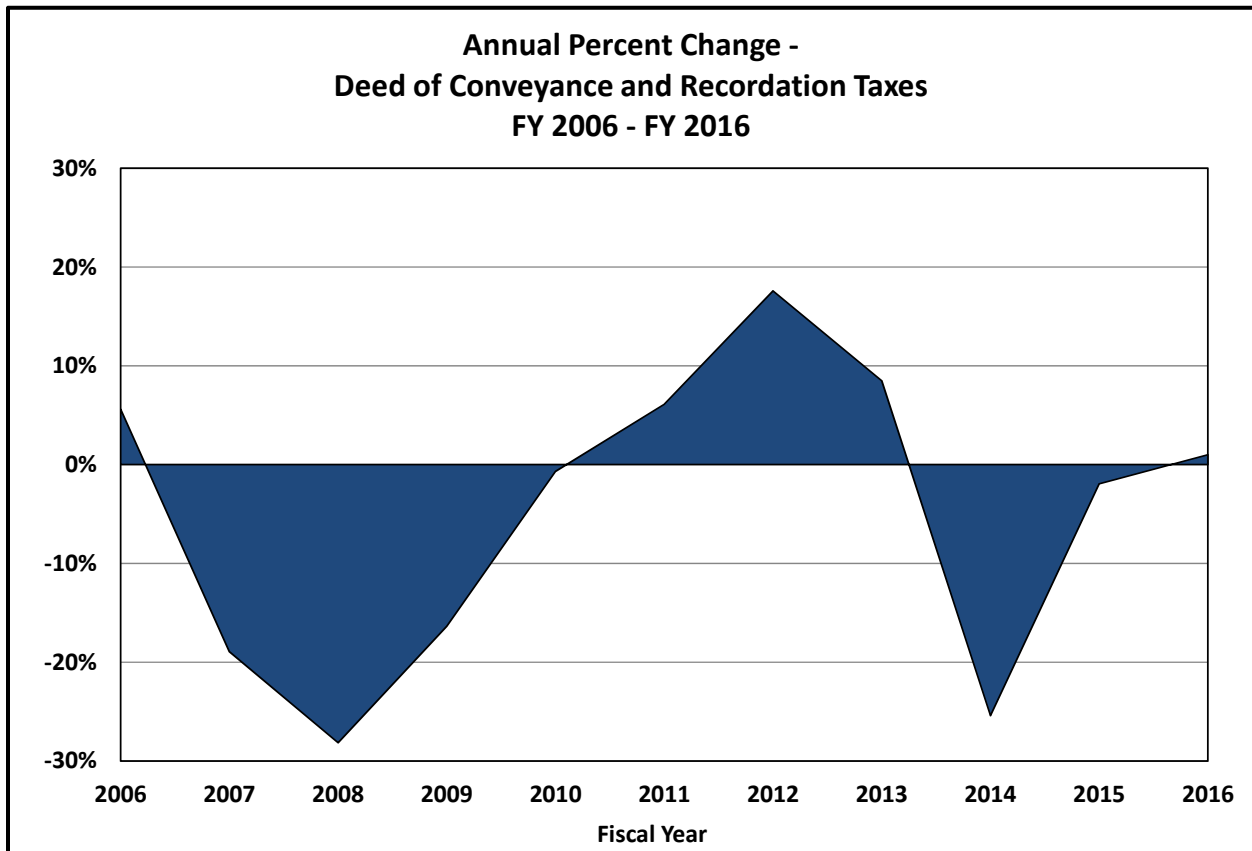
The FY 2016 Adopted Budget Plan estimate for Recordation and Deed of Conveyance Taxes of \$24,861,788 represents no change from the FY 2016 Advertised Budget Plan and an increase of \$246,156, or 1.0 percent, over the FY 2015 Revised Budget Plan estimate. The FY 2016 estimate is comprised of \$19,490,385 in Recordation Tax revenues and \$5,371,403 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.

Fairfax County's Deed of Conveyance Tax is assessed at a rate of \$0.05 per \$100. Local Recordation Taxes are set at one-third the State's Tax rate. From September 2004 through FY 2012, the State Recordation Tax was \$0.25 per \$100 of value. The rate was lowered on mortgage refinancing transactions to \$0.18 per \$100 of value effective July 1, 2012; however, all refinancing transactions are now taxable, whereas previously refinancing with the same lender was exempt from the tax. The State Recordation Tax rate on home purchases was not reduced and remained at \$0.25 per \$100. Therefore, as of FY 2013, the County's

## General Fund Revenue Overview

Recordation Tax rate on home purchases is \$0.0833 per \$100 of value, while the tax rate on mortgage refinancing is \$0.06 per \$100 of value.

During the housing slump, revenue from these categories decreased a combined 18.9 percent in FY 2007, 28.1 percent in FY 2008, 16.4 percent in FY 2009, and a slight 0.7 percent in FY 2010. Primarily due to increased mortgage refinancing activity as a result of historically low mortgage interest rates, revenues increased 6.1 percent in FY 2011, 17.6 percent in FY 2012, and 8.5 percent in FY 2013. FY 2014 receipts declined a combined 25.4 percent due to a decline in mortgage refinancing as a result of higher interest rates, as well as a decline in the number of home sales. Based on actual FY 2014 receipts and year-to-date collection trends, the FY 2015 estimate for Recordation and Deed of Conveyance Taxes was decreased \$3.9 million, reflecting a decrease of 1.9 percent from the FY 2014 level. The FY 2016 estimate for Recordation and Deed of Conveyance Taxes reflects a 1.0 percent growth. Mortgage refinancing and home sales are expected to stabilize, while home values are anticipated to increase.





# General Fund Revenue Overview

## CONSUMER UTILITY TAXES - GAS AND ELECTRIC

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$46,044,609	\$45,330,492	\$46,044,609	\$46,044,609	\$46,044,609	\$0	0.0%

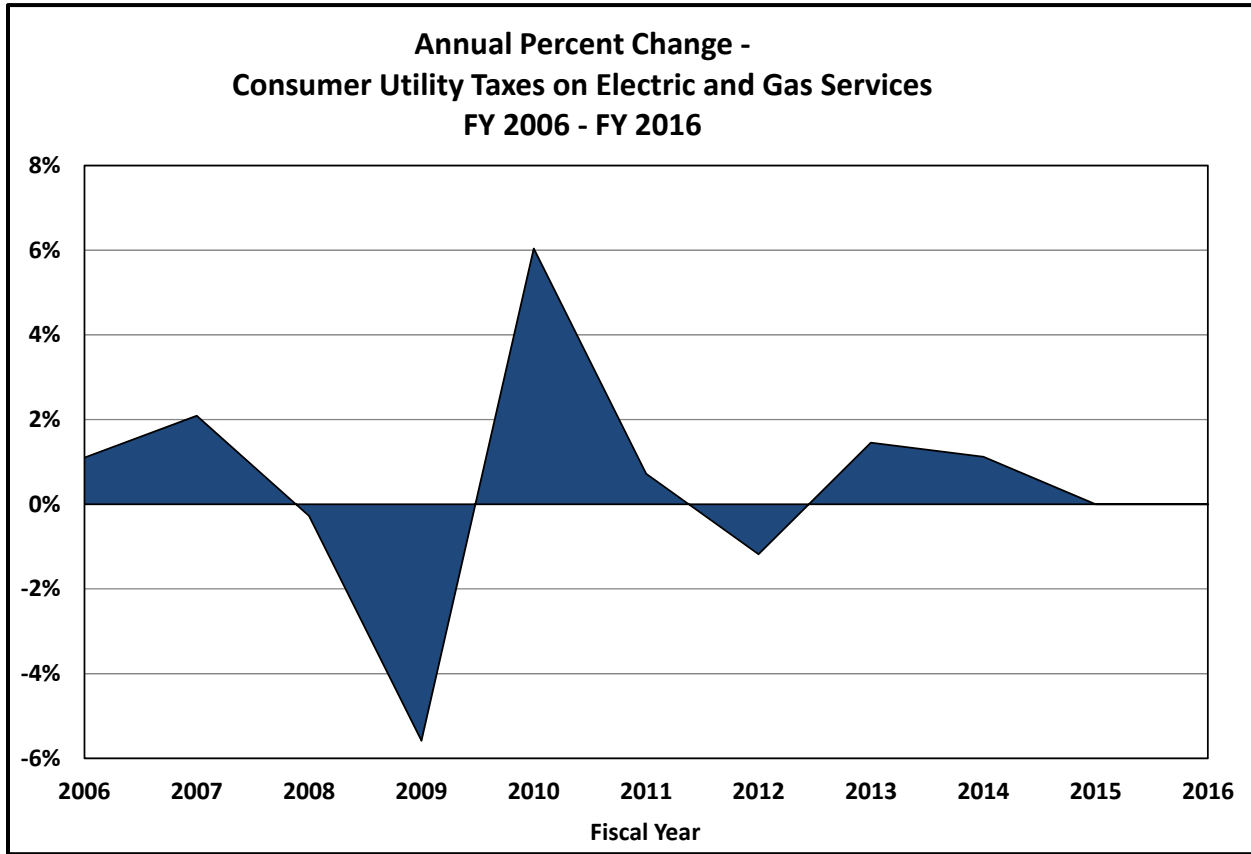
The FY 2016 Adopted Budget Plan estimate for Consumer Utility Taxes on gas and electric services of \$46,044,609 represents no change from the FY 2016 Advertised Budget Plan. The FY 2016 estimate is comprised of \$36,135,665 in taxes on electric service and \$9,908,944 in taxes on gas service. County 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.

## CONSUMER UTILITY TAXES ON ELECTRICITY AND NATURAL GAS

ELECTRICITY		NATURAL GAS	
Electric Power Customer Class	Monthly Tax FY 2001 - FY 2016	Natural Gas Customer Class	Monthly Tax FY 2001 - FY 2016
<b>Residential</b>	\$0.00605 per kWh	<b>Residential</b>	\$0.05259 per CCF
Minimum	+\$0.56 per bill	Minimum	+\$0.56 per bill
Maximum	\$4.00 per bill	Maximum	\$4.00 per bill
<b>Master Metered</b>		<b>Master Metered</b>	
<b>Apartments</b>	\$0.00323 per kWh	<b>Apartments</b>	\$0.01192 per CCF
Minimum	+\$0.56 / dwelling unit	Minimum	+\$0.56 / dwelling unit
Maximum	\$4.00 / dwelling unit	Maximum	\$4.00 / dwelling unit
<b>Commercial</b>	\$0.00594 per kWh	<b>Nonresidential</b>	\$0.04794 per CCF
Minimum	+\$1.15 per bill	Minimum	+\$0.845 per bill
Maximum	\$1,000 per bill	Maximum	\$300 per bill
<b>Industrial</b>	\$0.00707 per kWh	<b>Nonresidential</b>	
Minimum	+\$1.15 per bill	<b>Interruptible</b>	\$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 2006 to FY 2008 grew at an average annual rate of 0.9 percent. Receipts in FY 2009 fell 5.6 percent, while receipts in FY 2010 increased 6.0 percent due to an adjustment to align receipts in the proper fiscal year. Absent the adjustment, FY 2010 receipts were essentially level with FY 2008 collections. The FY 2011 receipts rose a slight 0.7 percent, while collections fell 1.2 percent in FY 2012 primarily due to mild winter weather. Receipts increased 1.5 percent in FY 2013 and 1.1 percent in FY 2014. Based on year-to-date collections, the FY 2015 estimate was increased \$0.7 million during the fall 2014 revenue review to the same level received in FY 2014. Receipts in FY 2016 are expected to be level with the FY 2015 estimate based on collection trends over the past several years that have ranged from negative 1.2 percent to positive 1.5 percent.

# General Fund Revenue Overview



## COMMUNICATIONS SALES TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$45,831,948	\$22,856,052	\$22,856,052	\$21,882,460	\$21,882,460	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for the General Fund portion of the Communications Sales Tax is \$21,882,460 and reflects no change from the FY 2016 Advertised Budget Plan and a decrease of \$973,592, or 4.3 percent, from the FY 2015 Revised Budget Plan. The decrease is based on a change in the distribution of revenue among funds within the County, which was implemented in FY 2015. The Communications Tax is a statewide tax that 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 Tax. In addition to the communications services previously taxed, the 5 percent Communication Sales 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. Fairfax County's share is determined by the state and is set at 18.89 percent. Of the total tax, the Cable Franchise portion is directed to Fund 40030, Cable Communications. Prior to FY 2015, the percentage of the remaining revenue was directed to Fund 40090, E-911 and the General Fund based on their relative share of the tax in FY 2006. However, to cover all the expenses in the E-911 Fund, a transfer from the General Fund was still required. To eliminate the need for a General Fund transfer, beginning in

## General Fund Revenue Overview

FY 2015, more Communications Sales Tax revenue is directed to Fund 40090, E-911. In FY 2016, total Communications Sales Taxes are projected to be \$81.0 million. Of the total tax, Cable Franchise Fees of \$17.8 million will be directed to Fund 40030, Cable Communications. Of the remaining tax, \$41.3 million will be posted in Fund 40090, E-911 and \$21.9 million to the General Fund in FY 2016. The distribution of the tax since FY 2014 is shown below.

### Communications Sales Tax Revenue

Fund	FY 2014	FY 2015	FY 2016
Fund 40030, Cable Communications	\$17,477,857	\$17,076,403	\$17,800,000
Fund 40090, E-911	15,904,555	40,346,530	41,320,122
General Fund	45,831,948	22,856,052	21,882,460
<b>Total</b>	<b>\$79,214,360</b>	<b>\$80,278,985</b>	<b>\$81,002,582</b>

Since its inception, this statewide tax has been fraught with errors in under-reporting by some providers and over-collection by others. The Commonwealth found that revenue during FY 2007 was lower than anticipated due to errors in reporting the tax by two large communications providers which resulted in an under-collection of the statewide tax during FY 2007 and part of FY 2008. These providers remitted back taxes and corrected the errors in FY 2008. In FY 2009, the Virginia Department of Taxation verified that taxes totaling \$21.3 million statewide had been collected by service providers from entities that should have been tax exempt. Therefore, refunds were made over four months spanning FY 2009 and FY 2010. Fairfax County's share of the refunds was \$4.0 million. Due in part to the refunds, Fairfax County's General Fund receipts in this category fell 3.9 percent in FY 2009 and another 3.2 percent in FY 2010. FY 2011 General Fund collections declined an additional 2.6 percent. FY 2012 receipts fell 7.3 percent, as a \$14.3 million statewide refund was processed relating to the erroneous collection of taxes on data services by a wireless provider. The County's share of this refund was \$2.7 million. Even without the refunds, collections in FY 2012 would have been lower possibly due to continued declines in land line telephones. FY 2013 General Fund revenue from the tax was \$47.9 million, an increase of 1.9 percent over FY 2012. This was the first increase since 2008, the first full fiscal year of statewide tax collection. FY 2014 General Fund receipts decreased 4.4 percent. No changes to the FY 2015 estimates have been made since the adoption of the FY 2015 budget. The FY 2016 General Fund estimate reflects the redistribution of revenue to Fund 40090, E-911 based on actual requirements.

### VEHICLE REGISTRATION LICENSE FEE - CURRENT

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$26,058,340	\$26,310,153	\$26,310,153	\$26,441,703	\$26,441,703	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Vehicle Registration Fee revenue of \$26,441,703 reflects no change from the FY 2016 Advertised Budget Plan and an increase of \$131,550, or 0.5 percent, over the FY 2015 Revised Budget Plan. Fairfax County levies the fee at the maximum rates allowed by the Commonwealth, which are \$33 for passenger vehicles that weigh 4,000 pounds or less and \$38 on passenger vehicles that weight more than 4,000 pounds. In addition, fees are \$18 for motorcycles and \$25 for buses used for transportation to and from church. The County does not require the display of a decal on the vehicle. The FY 2016 estimate represents an increase of 0.5 percent primarily due to an increase in projected vehicle volume.

## General Fund Revenue Overview

Payment of Vehicle Registration License Fees is linked to the payment of Personal Property Taxes on October 5 each year. Vehicles owned by disabled veterans, members of volunteer fire departments and auxiliary police officers are exempt from the fee.

### TRANSIENT OCCUPANCY TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$18,329,279	\$18,386,794	\$18,854,145	\$19,325,499	\$19,325,499	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Transient Occupancy Tax of \$19,325,499 represents no change from the FY 2016 Advertised Budget Plan and an increase of \$471,354, or 2.5 percent, over the FY 2015 Revised Budget Plan estimate. Transient Occupancy Taxes are charged as part of a hotel bill and remitted by the hotel to the County. The Transient Occupancy Tax has been levied at 4 percent since the Virginia General Assembly permitted the Board of Supervisors to levy an additional 2.0 percent Transient Occupancy Tax 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. The remaining 75 percent must be used by the County to promote tourism.

FY 2014 Transient Occupancy receipts fell for a second consecutive year, decreasing 3.5 percent. Business travel was reported to have been down in the region due to federal spending reductions. Based on collection trends, as well as data on room and occupancy rates, the FY 2015 estimate was increased \$0.5 million during the fall 2014 revenue review, reflecting a 2.9 percent increase over FY 2014. The FY 2016 estimate reflects similar growth of 2.5 percent, which assumes a continued improvement in tourism and business travel.

### CIGARETTE TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$7,831,221	\$7,912,220	\$7,403,592	\$7,181,484	\$7,181,484	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Cigarette Tax of \$7,181,484 represents no change from the FY 2016 Advertised Budget Plan and a decrease of \$222,108, or 3.0 percent, from the FY 2015 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 is 30 cents per pack, the same as the state rate.

Cigarette Tax receipts fell for a second consecutive year, decreasing 6.0 percent in FY 2014 after declining 7.3 percent in FY 2013. During the fall 2014 revenue review, the FY 2015 estimate was decreased \$0.5 million, reflecting a decline of 5.5 percent, based on actual receipts during FY 2014 and year-to-date collections. FY 2016 Cigarette Tax receipts are anticipated to decline 3.0 percent based on trends experienced over the last several years.

# General Fund Revenue Overview

## PERMITS, FEES AND REGULATORY LICENSES

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$39,351,756	\$39,438,395	\$41,902,168	\$45,572,818	\$45,572,818	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Permits, Fees, and Regulatory Licenses of \$45,572,818 represents no change from the FY 2016 Advertised Budget Plan and an increase of \$3,670,650, or 8.8 percent, over the *FY 2015 Revised Budget Plan* estimate. This increase is primarily due to an increase in projected Land Development Services (LDS) and Fire Marshal fees.

LDS fees for building permits, site plans, and inspection services make up over two-thirds of the Permits, Fees, and Regulatory Licenses category. On December 2, 2014, the Board of Supervisors approved increases to LDS and Fire Marshal fees for plan review, permits, and inspection services. The fee increase will generate a revenue increase of \$5.7 million and will support 28/28.0 FTE positions for staff resources in a variety of agencies supporting the plan review, permits and inspection process. The goal of the additional staff is to assist the County in improving customer service and reducing plan review timeframes. During the *FY 2015 Third Quarter Review*, the LDS revenue estimate was increased \$2.1 million as a result of the partial year fee increase.

During the fall 2014 revenue review, various other permits and fees were reviewed and, based on actual receipts during FY 2014 and year-to-date collections, FY 2015 estimates were increased a net \$0.4 million.

## INVESTMENT INTEREST

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$10,805,326	\$9,909,316	\$10,610,199	\$15,761,539	\$15,761,539	\$0	0.0%

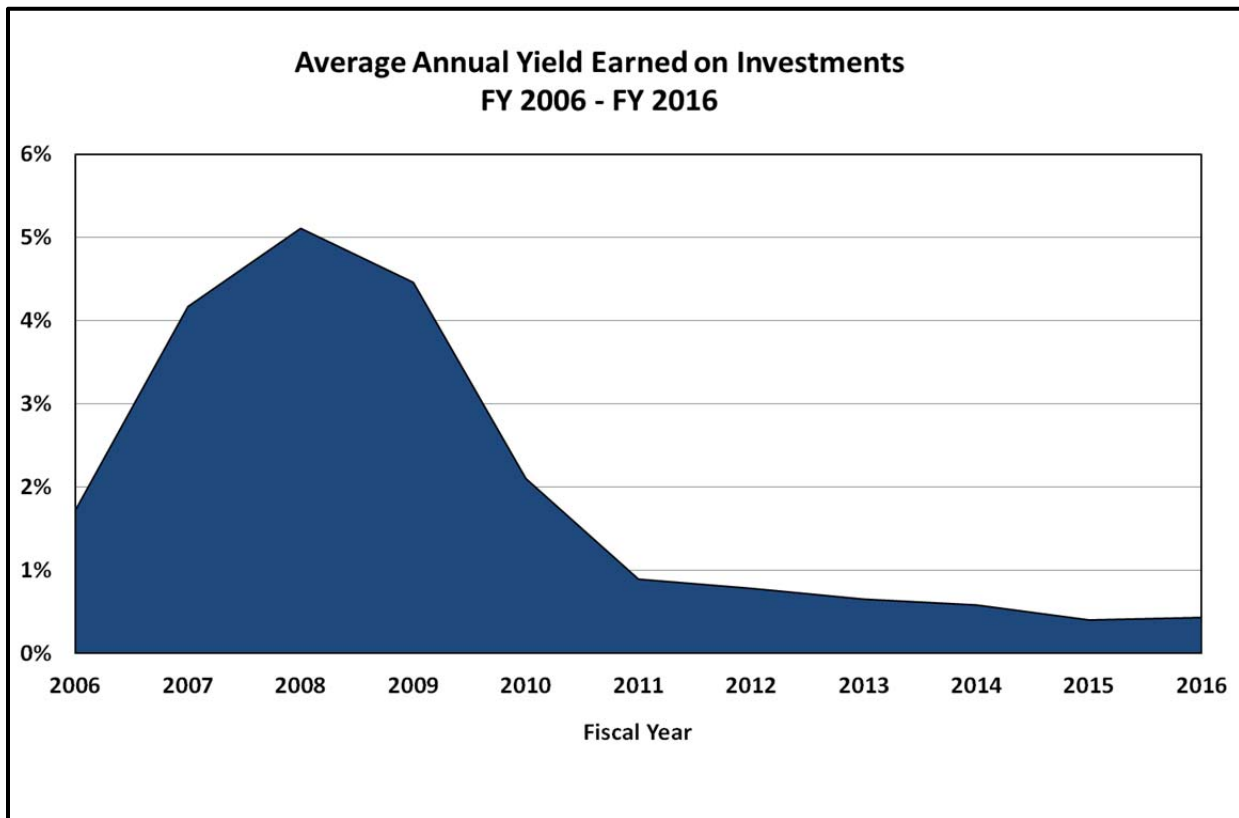
The FY 2016 Adopted Budget Plan estimate for Investment Interest of \$15,761,539 represents no change from the FY 2016 Advertised Budget Plan and an increase of \$5,151,340, or 48.6 percent, over the *FY 2015 Revised Budget Plan* estimate. Revenue from this category is a function of the amount invested, the prevailing interest rates earned on investments, and the percentage of the total pooled investment portfolio attributable to the General Fund. The County's investment managers keep approximately 36 percent of investment holdings in short-term investments for liquidity needs such as meeting County and school payrolls. The remainder is invested with a maximum maturity of two years. These longer-term investments generally earn a higher yield.

Revenue from Interest on Investments is highly dependent on Federal Reserve actions. From 2004 to 2006, the Federal Reserve increased interest rates from 1.0 percent to 5.25 percent in an effort to stem inflation. 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. In FY 2008, the County's portfolio generated \$78.2 million for the General Fund, with an average annual yield of 4.46 percent. The federal funds rate has remained unchanged since the end of 2008, when it was set at 0.0 to 0.25 percent, its lowest in history, "to promote the resumption of sustainable economic growth" in the wake of the Great Recession. The yield earned in FY 2009 was 2.1 percent and General Fund revenue from Investment Interest was \$36.5 million. In FY 2010, the County's portfolio generated \$16.8 million for the General Fund, with an average annual yield of 0.89 percent. The yield continued to fall in FY 2011 and

## General Fund Revenue Overview

FY 2012 to 0.78 percent and 0.60 percent, respectively. The average annual yield was 0.58 percent in FY 2013 and decreased again in FY 2014 to 0.45 percent.

Interest on Investments is anticipated to be \$10.6 million in FY 2015, a decrease of \$0.2 million from the \$10.8 million earned in FY 2014. The projected annual yield is 0.43 percent, a slight decrease of 2 basis points compared to the FY 2014 yield of 0.45 percent. Based on statements by the Federal Reserve, the federal funds rate is expected to begin to rise gradually during FY 2016 based on the improvement in U.S. economic conditions. The FY 2016 Adopted Budget Plan estimate for Investment Interest of \$15.8 million is based on a projected average yield of 0.65 percent, a portfolio size of \$2,725,473,541 and a General Fund percentage net of administrative fees of 73.24 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 \$17.7 million in FY 2016. The following table shows the yield earned on investments since FY 2006.



### CHARGES FOR SERVICES

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$71,318,911	\$77,379,473	\$73,422,479	\$74,549,380	\$74,616,185	\$66,805	0.1%

The FY 2016 Adopted Budget Plan estimate for Charges for Services revenue of \$74,616,185 represents an increase of \$66,805, or 0.1 percent, over the FY 2016 Advertised Budget Plan. This increase is the result of restoring 1 staff position from the closure of the Annandale Adult Day Health Care (ADHC) site. The position will be moved to the Lincolnia ADHC in order to increase participant capacity at that site. The

## General Fund Revenue Overview

FY 2016 Adopted Budget Plan estimate represents \$1.2 million, or 1.6 percent, over the *FY 2015 Revised Budget Plan* estimate. This increase is primarily the result of increases in School Age Child Care (SACC) fees and Emergency Medical Services (EMS) Transport fees.

SACC fees of \$37.3 million comprise 50.0 percent of the total Charges for Services category. Previously, all SACC program receipts were classified as Charges for Services revenue. Starting in FY 2014, the funds received as a reimbursement from the state for subsidized child care participants in the SACC program are reflected in the Revenue from the Commonwealth category due to an accounting change. The combined FY 2016 SACC revenue is \$38.3 million, an increase of \$1.0 million over the FY 2015 estimate. The projected increase is the result of the implementation of an Annual Registration fee of \$45 for all full-paying families in FY 2016, as well as additional revenue from the opening of new SACC rooms and proposed adjustments in the sliding fee scale.

In addition, EMS transport fee revenue is projected to increase \$0.3 million in FY 2016 reflecting 1.5 percent growth over the FY 2015 estimate based on collection trends.

During the fall 2014 revenue review, the FY 2015 Charges for Services estimate was decreased a net \$4.1 million primarily due to projected decreases of \$1.0 million in Police Reimbursement revenue, \$1.7 million in County Clerk fees, and \$1.0 million in SACC revenue. The projected decrease in Police Reimbursement revenue and County Clerk fees is based on prior year actual receipts and collection trends. The reduction in SACC revenue of \$1.0 million under the Charges for Services category is fully offset by a commensurate increase in the Revenue from the Commonwealth category as a result of the accounting change noted above.

### RECOVERED COSTS / OTHER REVENUE

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$17,852,508	\$15,324,755	\$20,112,361	\$18,334,374	\$18,334,374	\$0	0.0%

The FY 2016 Adopted Budget Plan estimate for Recovered Costs/Other Revenue of \$18,334,374 reflects no change from the FY 2016 Advertised Budget Plan and a net decrease of \$1,777,987, or 8.8 percent, from the *FY 2015 Revised Budget Plan* estimate. The decrease is due to one-time funds of \$2.8 million received in FY 2015 that were the result of a joint police undercover operation with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). This decrease is partially offset by an increase of \$1.1 million that the County will receive from the District of Columbia (DC) as a reimbursement for expenses associated with the Juvenile Detention Center (JDC). The Juvenile and Domestic Relations District Court (JDRDC) will utilize 11 beds of available space at the JDC for DC youth awaiting placement in a treatment facility or group home. Individuals that will be served include both males and females aged 12 to 18 that have been adjudicated as delinquent in DC courts and placed in the custody of the DC Department of Youth and Rehabilitation Services. The District of Columbia will be billed a rate of \$380 per bed per day. This revenue increase is partially offset with JDRDC expenditure increases.

During the *FY 2015 Third Quarter Review*, the FY 2015 estimate for Recovered Costs/Other Revenue was increased \$0.7 million as a result of the agreement between the County and the District of Columbia to hold DC youth in the Juvenile Detention Center as described above. In addition, during the fall 2014 review, the FY 2015 estimate was increased a net \$4.1 million primarily as the result of one-time funds of \$2.8 million noted above, as well as an increase of \$1.0 million based on the amount the County will bill the City of Fairfax for governmental services provided under the City/County contract during FY 2015.

# General Fund Revenue Overview

## REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT<sup>1</sup>

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted	Increase/ (Decrease)	Percent Change
\$125,849,051	\$122,945,574	\$123,170,954	\$124,515,335	\$127,575,900	\$3,060,565	2.5%

<sup>1</sup> 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 2016 Adopted Budget Plan estimate for Revenue from the Commonwealth and Federal Government of \$127,575,900 reflects an increase of \$3,060,565 over the FY 2016 Advertised Budget Plan. Of the increase, \$2.7 million is the result of state budget amendments approved during the 2015 General Assembly session. The FY 2016 Advertised Budget Plan had assumed a \$2.4 million reduction in state aid to Fairfax County that was included in the Governor's FY 2015-FY 2016 proposed budget. The General Assembly eliminated the cut, resulting in additional revenue to the County. It should be noted that the reduction remains for FY 2015. The General Assembly also approved an increase in state-supported employee salary reimbursement for Constitutional Officers and entry-level sheriffs, resulting in an additional \$0.3 million to the County. In addition, an increase of \$0.3 million is associated with the Board's approved restoration of the Healthy Families Fairfax Program.





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# FY 2016

Adopted Budget Plan



## General Fund Disbursement Overview

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# General Fund Disbursement Overview

## SUMMARY OF GENERAL FUND DIRECT EXPENDITURES

Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Revised	Percent Increase/ (Decrease)
Positions / Full-Time Equivalents	9,731 / 9,590.00	9,735 / 9,603.18	9,765 / 9,641.11	9,757 / 9,633.39	(8) / (7.72)	(0.08%) / (0.08%)
Personnel Services	\$712,590,507	\$752,065,675	\$743,309,462	\$773,546,456	\$30,236,994	4.07%
Operating Expenses	332,690,270	343,701,293	380,794,797	342,454,643	(38,340,154)	(10.07%)
Recovered Costs	(41,297,375)	(44,526,628)	(43,932,454)	(44,489,319)	(556,865)	1.27%
Capital Equipment	1,615,894	135,017	2,404,908	126,017	(2,278,891)	(94.76%)
Fringe Benefits	286,808,294	314,009,976	311,678,767	338,338,526	26,659,759	8.55%
<b>Total Direct Expenditures</b>	<b>\$1,292,407,590</b>	<b>\$1,365,385,333</b>	<b>\$1,394,255,480</b>	<b>\$1,409,976,323</b>	<b>\$15,720,843</b>	<b>1.13%</b>

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. Additional information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

The FY 2016 Adopted Budget Plan direct expenditure level of \$1,409,976,323 represents an increase of \$15,720,843 or 1.13 percent over the *FY 2015 Revised Budget Plan* direct expenditure level of \$1,394,255,480. The FY 2016 funding level reflects an increase of \$44,590,990, or 3.27 percent, over the FY 2015 Adopted Budget Plan direct expenditure level of \$1,365,385,333.

### Personnel Services

In FY 2016, funding for Personnel Services totals \$773,546,456, an increase of \$30,236,994, or 4.07 percent, over the *FY 2015 Revised Budget Plan* funding level of \$743,309,462. Personnel Services increased \$21,480,781, or 2.86 percent, over the FY 2015 Adopted Budget Plan funding level of \$752,065,675. The net FY 2016 General Fund agency positions represent a decrease of 8/7.72 FTE positions from the *FY 2015 Revised Budget Plan*. For agency-level detail, the FY 2016 Adopted Personnel Services by Agency chart in the Overview Volume under the *Financial, Statistical and Summary Tables* tab breaks out Personnel Services funding by each agency. The changes for each category of Personnel Services expenditures are provided as follows:

- ◆ **Regular Salary** funding (net of Position Turnover) of \$707,175,771 reflects a net increase of \$13,291,754 or 1.92 percent over the FY 2015 Adopted Budget Plan. This increase primarily reflects funding for a 1.10 percent market rate adjustment for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2015, as well as merit and longevity increases for uniformed employees awarded on the employees' anniversary dates.
- ◆ **Limited Term** position funding (temporary and part-time employees) reflects an increase of \$846,161 or 5.05 percent, over the FY 2015 Adopted Budget Plan, primarily due to an increase in the Department of Family Services associated with expanding school readiness activities in support of community programs serving young children and an increase in the Department of Neighborhood and Community Services associated with the new Providence Community Center.

## General Fund Disbursement Overview

- ◆ **Overtime Pay** funding reflects an increase of \$7,342,866, or 19.92 percent, over the FY 2015 Adopted Budget Plan, primarily within the Fire and Rescue Department due to a reallocation of the agency's Personnel Services budget to more closely align with actuals, an increase associated with positions supporting Land Development Services, as well as compensation adjustments and increases, effective July 2015.
- ◆ **Position Adjustments** in the FY 2016 Adopted Budget Plan reflect a net decrease of 8/7.72 FTE positions from the *FY 2015 Revised Budget Plan*. Position adjustments totaling a decrease of 45/43.5 FTE positions as a result of budget reductions were partially offset by 37/35.78 FTE additional positions in the following agencies:
  - 22/21.5 FTE positions in the Department of Family Services associated with continuing to address the increase in public assistance caseloads in the Self-Sufficiency Division as well as supporting the Fairfax County Domestic Violence Action Center;
  - 4/3.28 FTE positions in the Health Department supports two new Fairfax County elementary schools, Bailey's II and Ft. Belvoir. Each school is assigned a School Health Aide that provides care for sick and injured students, and administers authorized medication. In addition, each school is assigned a Public Health Nurse to promote health and wellness, identify potential communicable diseases, assess students with health conditions, and develop health care plans for students with special needs; and
  - An additional 11/11.0 FTE positions spread throughout County agencies, including 2/2.0 FTE positions in the Police Department to support the Northern Virginia Regional Gang Task Force, 2/2.0 FTE positions in the Office of Elections to provide voter registration and candidate services based on increased voter registration and address changes, 2/2.0 FTE positions transferred from Fund 40140, Refuse Collection and Recycling Operations to Department of Public Works and Environmental Services (DPWES) Business Planning and Support to better align resources supporting information technology functions within DPWES, 2/2.0 FTE positions in the General District Court associated with the establishment of the Fairfax County Veterans Treatment Docket, 1/1.0 FTE position in the Department of Transportation to accommodate increased demand for public information assistance related to transportation projects, 1/1.0 FTE in Economic Development Authority to respond to market conditions to attract and retain companies in Fairfax County, and 1/1.0 FTE position in the Office of the Commonwealth's Attorney to support the Domestic Violence Action Center.

### Fringe Benefits

In FY 2016, funding for Fringe Benefits totals \$338,338,526, an increase of \$26,659,759, or 8.6 percent, over the *FY 2015 Revised Budget Plan* level of \$311,678,767 and an increase of \$24,328,550, or 7.7 percent, over the FY 2015 Adopted Budget Plan level of \$314,009,976. The increase over the FY 2015 Adopted Budget Plan is primarily due to the following increases, partially offset by net savings in other areas.

- ◆ An increase of \$9,976,953 in Health Insurance premiums is due to projected premium increases of 10.0 percent for all health insurance plans, effective January 1, 2016, the full-year impact of January 1, 2015, premium increases, and year-to-date FY 2015 experience, partially offset by savings due to anticipated plan design changes and lower-cost plan alternatives that will be implemented for the plan year beginning in 2016.

## General Fund Disbursement Overview

- ◆ An increase of \$7,829,828 reflects the impact of employee compensation adjustments, including a 1.10 percent market rate adjustment (MRA) for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2015, as well as merit and longevity increases (including the full-year impact of FY 2015 increases) for uniformed employees awarded on the employees' anniversary dates. These increases impact Social Security and Retirement.
- ◆ An increase of \$6,341,782 in employer contributions to the retirement systems is due to adjustments to the employer contribution rates, partially offset by savings based on year-to-date FY 2015 experience. The employer contribution rates for all three systems are increased primarily based on a change to the amortization schedule to increase the amortization level from 93 percent to 95 percent.
- ◆ An increase of \$2,611,718 in Fringe Benefits is based on funding for new positions added in FY 2016, funding required for the full-year impact of positions added in FY 2015, and to fund previously vacant positions. This increase impacts Health, Dental and Life Insurance, Social Security, and Retirement.

### Operating Expenses

In FY 2016, Operating Expenses total \$342,454,643, a decrease of \$38,340,154, or 10.07 percent, from the *FY 2015 Revised Budget Plan* funding level of \$380,794,797. Operating Expenses decreased by \$1,246,650, or 0.36 percent, from the FY 2015 Adopted Budget Plan funding level of \$343,701,293. Major adjustments from the FY 2015 Adopted Budget Plan are as follows:

- ◆ A net increase of \$1,667,388 in the Department of Family Services associated with an increase supporting the County's Maximum Reimbursable Rates paid to child care providers participating in the local Child Care Assistance and Referral (CCAR) program, a contract rate increase for the providers of mandated and non-mandated services, an increase to expand school readiness activities in support of community programs serving young children;
- ◆ A net increase of \$716,637 in Land Development Services associated with new positions supporting plan review, permits, and inspection services in order to improve customer service, review timeframes, and work plan implementation efforts;
- ◆ A net increase of \$535,901 in the Health Department to support ongoing maintenance costs associated with the new Electronic Health Record system and a contract rate increase for providers of contracted health services, as well as those of repair and maintenance services for laboratory and medical equipment;
- ◆ A net decrease of \$1,146,664 in the Facilities Management Department includes reductions of \$1,203,000, primarily due to a decrease in County utility costs as a result of energy conservation measures, partially offset by a net increase of \$56,336 in partial or full year costs for new or expanded facilities in FY 2016, including the Fire and Rescue Training Academy Renovation and Expansion, McLean Police Station Renovation and Expansion, Reston Police Station Renovation, Woodrow Wilson Community Library Renovation and Expansion, Herndon Fire Station Renovation and Expansion, Providence Community Center, and Merrifield Human Services (Mid-County);
- ◆ A net decrease of \$1,308,166 in the Police Department primarily consists of lower anticipated billings for fuel, vehicle replacement, and maintenance and operating-related charges, as well as reductions in several operating categories;

## General Fund Disbursement Overview

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- ◆ A net decrease of \$687,094 in the Department of Information Technology is primarily the result of reductions of telecommunication services and maintenance. Due to the County transitioning to a new carrier, the County is able to reduce the number of SIP trunk circuits by approximately 60 percent, and generate savings associated with cost per dedicated in-bound phone number.

### Capital Equipment

In FY 2016, Capital Equipment funding for General Fund agencies totals \$126,017, a decrease of \$2,278,891, or 94.76 percent, from the *FY 2015 Revised Budget Plan* funding level of \$2,404,908. Capital Equipment decreased by \$9,000, or 6.67 percent, from the FY 2015 Adopted Budget Plan funding level of \$135,017. The FY 2016 funding of \$126,017 is required for the Fire and Rescue Department to replace a twenty-five year old forklift which is no longer reliable and to purchase a utility vehicle to move equipment and supplies at the Lorton training facility, as well as for Public Works to replace existing facilities maintenance equipment, including three snow plows and three sand/salt spreaders that have passed their useful life and are critical for snow removal operations.

### Recovered Costs

In FY 2016, Recovered Costs total \$44,489,319, an increase of \$556,865 or 1.27 percent, over the *FY 2015 Revised Budget Plan* level of \$43,932,454 and a decrease of \$37,309 or 0.08 percent, from the FY 2015 Adopted Budget Plan level of \$44,526,628.

# General Fund Disbursement Overview

## SUMMARY OF GENERAL FUND TRANSFERS

The FY 2016 Transfers Out from the General Fund total \$2,409,571,897, an increase of \$8,075,505, or 0.34 percent, over the *FY 2015 Revised Budget Plan* Transfers Out of \$2,401,496,392. These transfers support programs and activities that reflect the Board of Supervisors' priorities.

Major adjustments are summarized below.

	<b>Increase/ (Decrease) Over FY 2015 Revised</b>
Fund S10000, Public School Operating	\$56,654,952
Fund 10010, Revenue Stabilization Fund	(9,808,580)
Fund 10030, Contributory Fund	(2,126,247)
Fund 10040, Information Technology	(8,551,260)
Funds 20000 and 20001, Consolidated Debt Service	4,067,440
Fund 30010, General Construction and Contributions	(7,040,838)
Fund 30020, Infrastructure Replacement and Upgrades	(2,850,000)
Fund 30070, Public Safety Construction	(5,750,000)
Fund 40040, Fairfax-Falls Church Community Services Board	3,302,283
Fund 40330, Elderly Housing Programs	26,966
Fund 50000, Federal-State Grant Fund	200,000
Fund 60000, County Insurance Fund	(16,988,724)
Fund 60020, Document Services Division	(120,000)
Fund 60040, Health Benefits Fund	(1,000,000)
Fund 73030, OPEB Trust	(2,000,000)
Fund 83000, Alcohol Safety Action Program	59,513
<b>Total</b>	<b>\$8,075,505</b>

### Fund S10000, Public School Operating

The FY 2016 General Fund transfer to Fund S10000, Public School Operating, is \$1,825,153,345, an increase of \$56,654,952, or 3.2 percent, over the *FY 2015 Revised Budget Plan* transfer of \$1,768,498,393. The greatest share of the County budget is dedicated to Fairfax County Public Schools (FCPS), which underscores that education continues to be the highest priority. The transfer to Public School Operating and School Debt Service represents 52.7 percent of total General Fund Disbursements.

### Fund 10010, Revenue Stabilization Fund

The FY 2016 General Fund transfer to Fund 10010, Revenue Stabilization, is \$536,848, a decrease of \$9,808,580, or 94.8 percent, from the *FY 2015 Revised Budget Plan* transfer of \$10,345,428. This is primarily due to an increase in the FY 2015 transfer as part of the FY 2015 Third Quarter Review to increase the funding level of the Revenue Stabilization Reserve from 3.0 percent to 3.2 percent of General Fund disbursements.

### Fund 10030, Contributory Fund

The FY 2016 General Fund transfer to Fund 10030, Contributory Fund, is \$12,894,637, a decrease of \$2,126,247, or 14.2 percent, from the *FY 2015 Revised Budget Plan* transfer of \$15,020,884. More detail on the Contributory Fund follows the General Fund Disbursement Overview.

## General Fund Disbursement Overview

### **Fund 10040, Information Technology**

The FY 2016 General Fund transfer to Fund 10040, Information Technology, is \$2,700,000, a decrease of \$8,551,260, or 76.0 percent, from the *FY 2015 Revised Budget Plan* transfer of \$11,251,260. The net decrease is due to several factors, including one-time FY 2015 funding of \$3.5 million added at Carryover to fund the remaining costs associated with replacing County voting machines. In addition, the General Fund transfer in FY 2015 provided funding of \$3,607,500 for various projects in the Department of Family Services, Police Department and Land Development Services that the Board directed be funded at Carryover as part of the budget balancing decisions and \$400,000 for information technology requirements in the Office of the Commonwealth's Attorney as a result of technology opportunities to support significant workload growth in recent years. The FY 2016 transfer of \$2.7 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 new and continuing initiatives with the need for securing and strengthening the County's technology infrastructure. Funded projects will support initiatives in general County services, public safety, human services and enterprise technology security and infrastructure. Detailed information on the Information Technology program may be found in the Fund 10040, Information Technology, narrative in Volume 2 of the [FY 2016 Adopted Budget Plan](#).

### **Funds 20000 and 20001, Consolidated Debt Service**

The FY 2016 General Fund transfer to Funds 20000 and 20001, Consolidated Debt Service, is \$314,950,773, an increase of \$4,067,440, or 1.3 percent, over the *FY 2015 Revised Budget Plan* transfer of \$310,883,333. This increase is primarily attributable to scheduled requirements for existing debt service.

### **Fund 30010, General Construction and Contributions**

The FY 2016 General Fund transfer to Fund 30010, General Construction and Contributions, is \$19,041,768, a decrease of \$7,040,838, or 27.0 percent, from the *FY 2015 Revised Budget Plan* transfer of \$26,082,606. FY 2016 funding is limited to only the most critical priority projects.

### **Fund 30020, Infrastructure Replacement and Upgrades**

The FY 2016 General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is \$2,700,000, a decrease of \$2,850,000, or 51.4 percent, from the *FY 2015 Revised Budget Plan* transfer of \$5,550,000. This level of funding will allow staff to begin a limited number of new category F projects. *The FY 2015 Revised Budget Plan* included funding of \$2,850,000 for a new capital sinking fund, established in accordance with recommendations of the Infrastructure Financing Committee.

### **Fund 30070, Public Safety Construction**

There is no FY 2016 General Fund transfer to Fund 30070, Public Safety Construction, reflecting a decrease of \$5,750,000 from the *FY 2015 Revised Budget Plan* transfer. The FY 2015 transfer in from the General Fund supports equipment and furniture associated with the phased opening of the Public Safety Headquarters facility.



## General Fund Disbursement Overview

### **Fund 40040, Fairfax-Falls Church Community Services Board**

The FY 2016 General Fund transfer to Fund 40040, Fairfax-Falls Church Community Services Board, is \$115,488,498, an increase of \$3,302,283, or 2.9 percent, over the *FY 2015 Revised Budget Plan* transfer of \$112,186,215. The net increase is primarily due to a 1.10 percent market rate adjustment for all employees and performance-based and longevity increases for non-uniformed merit employees, a contract rate adjustment to fund individually-negotiated contracts, a lease adjustment to support negotiated annual rent-based lease agreements, and additional support for the June 2015 special education graduates of Fairfax County Public Schools turning 22 years of age who are eligible for day support and employment services who currently do not have a funding source for such services. These increases are partially offset by decreases associated with realizing annualized lease savings at five consolidated sites as a result of the opening of Merrifield Center and reductions utilized to balance the FY 2016 budget. Detailed information can be found in the Fund 40040, Fairfax-Falls Church Community Services Board, narrative in Volume 2 of the [FY 2016 Adopted Budget Plan](#).

### **Fund 40330, Elderly Housing Programs**

The FY 2016 General Fund transfer to fund 40330, Elderly Housing Programs, is \$1,896,649, an increase of \$26,966, or 1.4 percent, over the *FY 2015 Revised Budget Plan* transfer of \$1,869,683. This increase is due to a 1.10 percent market rate adjustment for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2015.

### **Fund 50000, Federal-State Grant Fund**

The FY 2016 General Fund transfer to Fund 50000, Federal-State Grant Fund, is \$5,408,464, an increase of \$200,000, or 3.8 percent, over the *FY 2015 Revised Budget Plan* transfer of \$5,208,464. The transfer reflects the anticipated Local Cash Match needed to maximize the County's ability to leverage Federal and State grant funding. The Reserve for Local Cash Match is a projection of the County contributions required for anticipated and unanticipated grant awards. This increase in Local Cash Match requirements is due to an increase in requirements for the Department of Transportation, the Department of Family Services, the Juvenile and Domestic Relations District Court, and the Police Department, partially offset by a decrease in requirements for the Department of Neighborhood and Community Services, and the Fire and Rescue Department.

### **Fund 60000, County Insurance Fund**

The FY 2016 General Fund transfer to Fund 60000, County Insurance, is \$23,278,826, a decrease of \$16,988,724, or 42.2 percent, from the *FY 2015 Revised Budget Plan* transfer of \$40,267,550. This is primarily due to an increase in the FY 2015 transfer as part of the FY 2015 Third Quarter Review to increase the amount of funding in the Tax Litigation Reserve, which is held to fund potential future refunds of BPOL (Business, Professional, and Occupational License) Taxes.

### **Fund 60020, Document Services Division**

The FY 2016 General Fund transfer to Fund 60020, Document Services Division, is \$2,278,233, a decrease of \$120,000, or 5.0 percent, from the *FY 2015 Revised Budget Plan* transfer of \$2,398,233. This reduction is associated with a countywide policy decision being implemented to reduce the volume of printing and copying documents over a multi-year period. This was a common and recurring theme brought forward by employees as part of the Mission Savings process in fall 2014. Agencies are being directed to review internal printing policies and reduce the use of individual desktop printers by utilizing the Multi-Functional Devices (MFDs) available throughout County buildings. In addition, agencies are being directed to reduce paper and toner consumption by only printing documents when necessary and by printing materials double-sided whenever possible. As a result, a reduction to the General Fund transfer

## General Fund Disbursement Overview

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in Fund 60020, which supports printing requirements in General Fund agencies, of \$120,000 was executed.

### **Fund 60040, Health Benefits Fund**

There is no FY 2016 General Fund transfer to Fund 60040, Health Benefits Fund, reflecting a decrease of \$1,000,000 from the *FY 2015 Revised Budget Plan* transfer. The General Fund transfer in FY 2015 funded a reserve for fees that will be charged to the County in FY 2016 for the second year of the Transitional Reinsurance Program. The Transitional Reinsurance Program is part of the Patient Protection and Affordable Care Act (PPACA) and is intended to stabilize premiums for coverage in the individual market during the first three years health insurance exchanges are available. The County has been required to participate in the Transitional Reinsurance Program since calendar year 2014. Under the program, the County is charged a fee for each covered life (including employees and their dependents) for three years, with the fee decreasing in the second and third years.

### **Fund 73030, OPEB Trust**

The FY 2016 General Fund transfer to Fund 73030, OPEB Trust, is \$26,000,000, a decrease of \$2,000,000, or 7.1 percent, from the *FY 2015 Revised Budget Plan* transfer of \$28,000,000 based on a net decrease in the Annual Required Contribution (ARC) over the past two years. It is anticipated that this reduced transfer level, when combined with contributions from other funds and the implicit subsidy contribution, will fully fund the FY 2016 ARC. Detailed information on the OPEB Trust Fund can be found in the Fund 73030, OPEB Trust, narrative in Volume 2 of the [FY 2016 Adopted Budget Plan](#).

### **Fund 83000, Alcohol Safety Action Program**

The FY 2016 General Fund transfer to Fund 83000, Alcohol Safety Action Program, is \$486,678, an increase of \$59,513 or 13.9 percent over the *FY 2015 Revised Budget Plan* transfer of \$427,165. This increase is associated with a 1.10 percent market rate adjustment for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2015.

# Fund 10030

## Summary of Contributory Agencies

### Summary of Contributory Agencies

Fund 10030, Contributory Fund, was established in FY 2001 to reflect General Fund support for agencies or organizations that receive County contributions. FY 2016 funding totals \$12,967,166 and reflects a decrease of \$1,777,499 or 12.1 percent from the FY 2015 Adopted Budget Plan funding level of \$14,744,665. The required Transfer In from the General Fund is \$12,894,637. Individual contributions are described in detail in the narrative of Fund 10030, Contributory Fund, in Volume 2 of the FY 2016 Adopted 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 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
<b>Legislative-Executive Functions/Central Service Agencies:</b>					
Dulles Area Transportation Association	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Metropolitan Washington Council of Governments	939,972	966,044	966,044	969,114	969,114
National Association of Counties	21,635	21,635	21,635	21,635	21,635
Northern Virginia Regional Commission	631,073	641,629	641,629	643,861	643,861
Northern Virginia Transportation Commission	173,465	167,903	167,903	168,142	168,142
Virginia Association of Counties	244,712	249,606	249,606	239,240	239,240
Washington Airports Task Force	50,000	50,000	50,000	50,000	50,000
<b>Subtotal Legislative-Executive</b>	<b>\$2,075,857</b>	<b>\$2,111,817</b>	<b>\$2,111,817</b>	<b>\$2,106,992</b>	<b>\$2,106,992</b>
<b>Public Safety:</b>					
Fairfax Partnership For Youth	\$40,350	\$0	\$0	\$0	\$0
NOVARIS	9,577	9,577	9,577	9,577	9,577
<b>Subtotal Public Safety</b>	<b>\$49,927</b>	<b>\$9,577</b>	<b>\$9,577</b>	<b>\$9,577</b>	<b>\$9,577</b>
<b>Health and Welfare:</b>					
Health Systems Agency of Northern Virginia	\$108,200	\$108,200	\$108,200	\$108,200	\$108,200
Medical Care for Children	213,300	237,000	237,000	237,000	237,000
Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence	2,467,959	2,575,761	2,625,761	2,576,887	2,576,887
Volunteer Fairfax	305,247	335,772	335,772	405,772	405,772
<b>Subtotal Health and Welfare</b>	<b>\$3,094,706</b>	<b>\$3,256,733</b>	<b>\$3,306,733</b>	<b>\$3,327,859</b>	<b>\$3,327,859</b>

# Fund 10030

## Summary of Contributory Agencies

Fairfax County	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
<b>Parks, Recreation and Cultural:</b>					
Arts Council of Fairfax County	\$281,694	\$331,694	\$331,694	\$331,694	\$331,694
Arts Council of Fairfax County - Arts Groups Grants	96,900	96,900	96,900	96,900	96,900
Challenge Grant Funding Pool for the Arts	444,125	444,125	444,125	444,125	444,125
Dulles Air and Space Museum	100,000	100,000	100,000	100,000	100,000
Fairfax Symphony Orchestra	261,032	261,032	261,032	261,032	261,032
Fort Belvoir Army Museum	100,000	100,000	100,000	100,000	150,000
Lorton Arts Foundation	750,000	0	0	0	0
Northern Virginia Regional Park Authority	2,080,308	2,114,158	2,114,158	2,137,446	2,137,446
Reston Historic Trust	16,150	16,150	16,150	16,150	16,150
Town of Herndon	40,000	40,000	40,000	40,000	40,000
Town of Vienna Teen Center	32,300	32,300	32,300	32,300	32,300
Wolf Trap Foundation for the Performing Arts	125,938	125,938	125,938	125,938	125,938
<b>Subtotal Parks, Recreation &amp; Cultural</b>	<b>\$4,328,447</b>	<b>\$3,662,297</b>	<b>\$3,662,297</b>	<b>\$3,685,585</b>	<b>\$3,735,585</b>
<b>Community Development:</b>					
Architectural Review Board	\$2,826	\$3,500	\$3,500	\$3,500	\$3,500
Commission for Women	6,916	6,916	6,916	6,916	6,916
Convention and Visitors Corporation	2,730,901	2,390,283	2,690,283	2,506,188	2,506,188
Earth Sangha	16,150	16,150	16,150	16,150	16,150
Fairfax 2015 World Police and Fire Games	1,250,000	2,000,000	2,000,000	0	0
Fairfax County History Commission	21,013	21,013	21,013	21,013	21,013
Fairfax ReLeaf	41,990	41,990	41,990	41,990	41,990
Greater Reston Incubator	24,225	24,225	24,225	24,225	24,225
Inova Translational Medicine Institute	0	500,000	500,000	500,000	500,000
Northern Virginia 4-H Education Center	15,000	15,000	15,000	15,000	15,000
Northern Virginia Community College	90,030	89,635	89,635	88,418	88,418
Northern Virginia Conservation Trust	227,753	227,753	227,753	227,753	227,753
OpenDoor Housing Fund	0	31,776	31,776	0	0
Southeast Fairfax Development Corporation	183,320	183,320	183,320	183,320	183,320
VPI/UVA Education Center	50,000	0	0	0	0
Women 's Center of Northern Virginia	27,023	27,023	27,023	27,023	27,023
<b>Subtotal Community Development</b>	<b>\$4,687,147</b>	<b>\$5,578,584</b>	<b>\$5,878,584</b>	<b>\$3,661,496</b>	<b>\$3,661,496</b>
<b>Nondepartmental:</b>					
Employee Advisory Council	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Fairfax Public Law Library	92,657	92,657	92,657	92,657	92,657
<b>Subtotal Nondepartmental</b>	<b>\$125,657</b>	<b>\$125,657</b>	<b>\$125,657</b>	<b>\$125,657</b>	<b>\$125,657</b>
<b>Total County Contributions</b>	<b>\$14,361,741</b>	<b>\$14,744,665</b>	<b>\$15,094,665</b>	<b>\$12,917,166</b>	<b>\$12,967,166</b>



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# FY 2016

Adopted Budget Plan



## Other Funds Overview

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## 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:

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

Other Funds expenditures are supported through a total available balance of \$10,225,153,323 (excluding the General Fund) and total revenues of \$3,726,422,496 (excluding the General Fund). The revenues are a decrease of \$776,323,509, or 17.24 percent, from the *FY 2015 Revised Budget Plan* and an increase of \$115,909,256, or 3.21 percent, over the FY 2015 Adopted Budget Plan. It should be noted that the decrease from the *FY 2015 Revised Budget Plan* is primarily the result of the carryover of authorized but unissued bonds for capital construction projects, County and regional transportation project revenue, Stormwater Services revenue, anticipated grant revenue, and various other changes rather than the result of changes in the revenue stream for Other Funds. The increase in revenues over the FY 2015 Adopted Budget Plan is due primarily to increased County and FCPS retirement fund-related revenues, school operating revenues, Stormwater Services and Sewer revenues, anticipated grant revenue and various other revenue changes. 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 2016 Adopted Budget Plan. Also, the FY 2016 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 2016 expenditures for Other Funds total \$5,719,895,306 (excluding General Fund direct expenditures), and reflect a decrease of \$1,693,390,151, or 22.84 percent, from the *FY 2015 Revised Budget Plan* funding level of \$7,413,285,457. This decrease is primarily due to the effect of significant carryover for capital construction projects, stormwater projects, sewer construction projects, County and regional transportation projects, and grant-funded projects, and should not be perceived as a major change to programs or operations. Excluding adjustments in FY 2015, expenditures increased \$117,685,385, or 2.10 percent, over the FY 2015 Adopted Budget Plan total of \$5,602,209,921. Of this increase, an amount of \$73,209,124 reflects an increase to the Public School Operating Fund and \$20,893,098 reflects an increase to the Health Benefits Fund. In addition, an amount of \$18,291,839 reflects the combined increase in the Employees, Uniformed, Police, and Educational Employees Retirement Funds resulting from a higher number of retirees and higher individual payment levels.

The following is a brief summary of the various funds types. Not included in these discussions are Capital Projects Funds, which are presented in the Capital Projects Overview of this Overview Volume. A complete discussion of funding and program adjustments for all Other Funds is found in Volume 2, Capital Construction and Other Operating Funds in the FY 2016 Adopted Budget Plan. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview Volume. It should be noted that Special Revenue funding for the Fairfax County Public Schools is discussed in further detail in the Fairfax County School Board's FY 2016 Adopted Budget.

## Other Funds Overview

### GENERAL FUND GROUP

The General Fund Group consists of four funds in addition to the General Fund and accounts for revenue and expenditures for the Consolidated Community Funding Pool, Contributory, Revenue Stabilization, and Information Technology Funds. It should be noted that prior to the FY 2014 Adopted Budget Plan, all of these funds, except for the Revenue Stabilization Fund, were part of Special Revenue Funds. In FY 2016, General Fund Group expenditures total \$30,002,309 (excluding the General Fund), a decrease of \$41,709,973, or 58.16 percent, from the *FY 2015 Revised Budget Plan* funding level of \$71,712,282 due primarily to the carryover of ongoing IT project funds in the *FY 2015 Revised* funding level. Excluding adjustments in FY 2015, expenditures decreased \$2,105,499, or 6.56 percent, from the FY 2015 Adopted Budget Plan level of \$32,107,808.

### 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 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 2016 Debt Service expenditures total \$321,900,342.

### 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. In FY 2016, Special Revenue Fund expenditures total \$3,395,867,287, a decrease of \$484,494,294 or 12.49 percent, from the *FY 2015 Revised Budget Plan* funding level of \$3,880,361,581 due primarily to the effect of significant carryover of unexpended project balances in the County and Regional Transportation Projects Fund, the Stormwater Services Fund, and the Public School Operating Fund, as well as the carryover of unexpended grant balances previously approved by the Board of Supervisors in the Federal/State Grant Fund. Excluding adjustments in FY 2015, expenditures increased \$107,393,414, or 3.27 percent, over the FY 2015 Adopted Budget Plan level of \$3,288,473,873.

### 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 2016 Internal Service expenditures total \$752,901,960, a decrease of \$56,926,247, or 7.03 percent, from the *FY 2015 Revised Budget Plan* level of \$809,828,207 primarily due to increased benefits paid out of the Public School Health and Flexible Benefits Fund and the County Insurance Fund. Excluding adjustments in FY 2015,



## Other Funds Overview

expenditures decreased \$12,520,423, or 1.64 percent, from the FY 2015 Adopted Budget Plan level of \$765,422,383.

### 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 2016 Enterprise Funds expenditures for sewer operation and maintenance and sewer debt service total \$242,897,242, a decrease of \$53,209,609, or 17.97 percent, from the *FY 2015 Revised Budget Plan* total of \$296,106,851 primarily due to the carryover of unexpended project balances in the Sewer Bond Construction and the Sewer Construction Improvement Funds to provide



**The County's wastewater treatment plant serves an estimated 365,838 households with public sewer service.**

funding for future treatment plant requirements. Excluding adjustments in FY 2015, expenditures increased \$12,859,215, or 5.59 percent, over the FY 2015 Adopted Budget Plan level of \$230,038,027.

### AGENCY AND TRUST FUNDS

Agency and Trust 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 County and Schools trust funds to pre-fund other post-employment benefits. FY 2016 Agency and Trust funds combined expenditures total \$737,947,486, an increase of \$5,065,131, or 0.69 percent, over the *FY 2015 Revised Budget Plan* funding level of \$732,882,355. This increase is primarily due to increases in the four existing retirement funds resulting from a higher number of retirees and higher individual payment levels. Excluding adjustments in FY 2015, combined Agency and Trust funds expenditures increase \$9,332,059, or 1.28 percent, over the FY 2015 Adopted Budget Plan level of \$728,615,427.

# FY 2016

Adopted Budget Plan



## Capital Projects Overview

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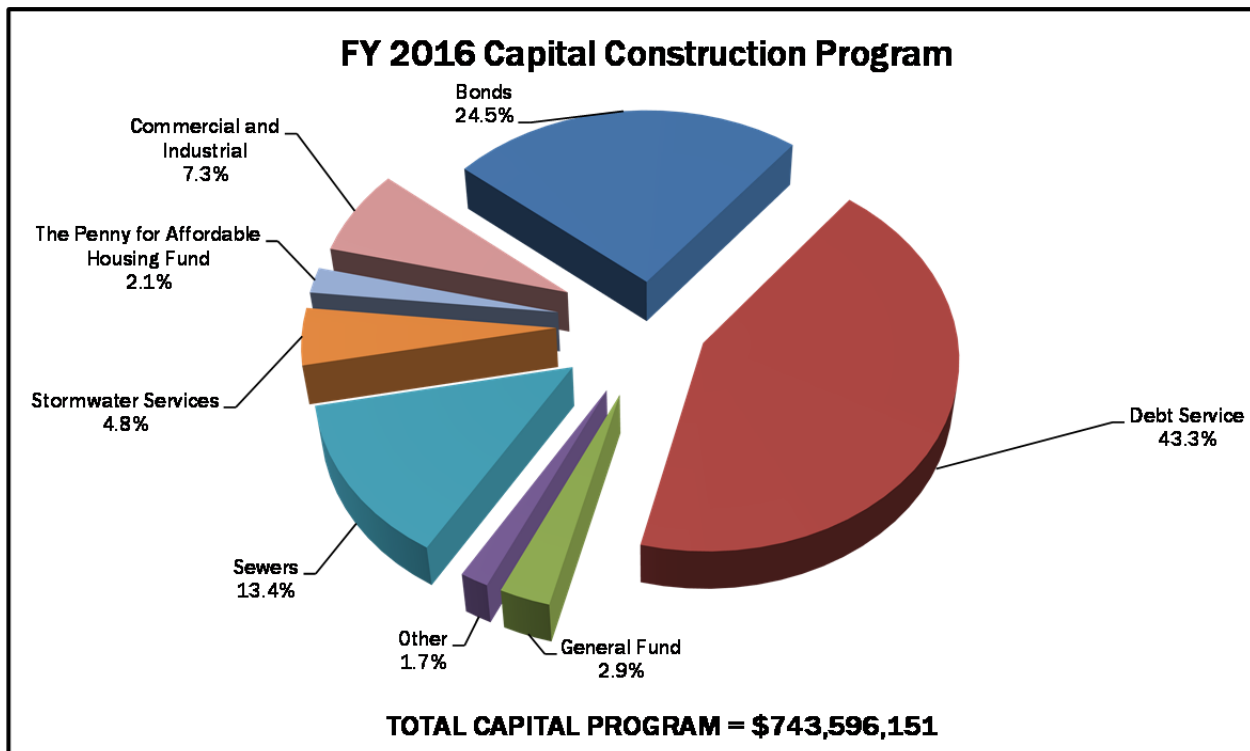
# Capital Projects Overview

## 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, but is not limited to: School construction of both new and renovated school facilities, park facilities, transportation improvements, libraries, trails/sidewalks, fire stations, government centers with police substations, stormwater management facilities, athletic field maintenance, the construction of housing units to provide affordable housing opportunities to citizens, commercial revitalization initiatives and the renovation/maintenance of County facilities. In addition, the Program includes contributions and obligations in support of the capital construction.

Funding in the amount of \$743,596,151 is included in FY 2016 for the County's Capital Construction Program. Of this amount, \$321,900,342 is included for debt service and \$421,695,809 is included for capital expenditures. The source of funding for capital expenditures includes: \$22,041,768 from the General Fund; \$182,100,000 in General Obligation Bonds; \$99,389,000 in sewer system revenues; \$16,033,900 in Real Estate revenues supporting the Affordable Housing Program; \$35,711,859 in Stormwater Services revenue; \$54,055,944 in Commercial and Industrial revenues; and \$12,363,338 in financing from various other sources. Other sources of financing include, but are not limited to, transfers from other funds, pro rata share deposits, user fees, developer contributions and/or payments.

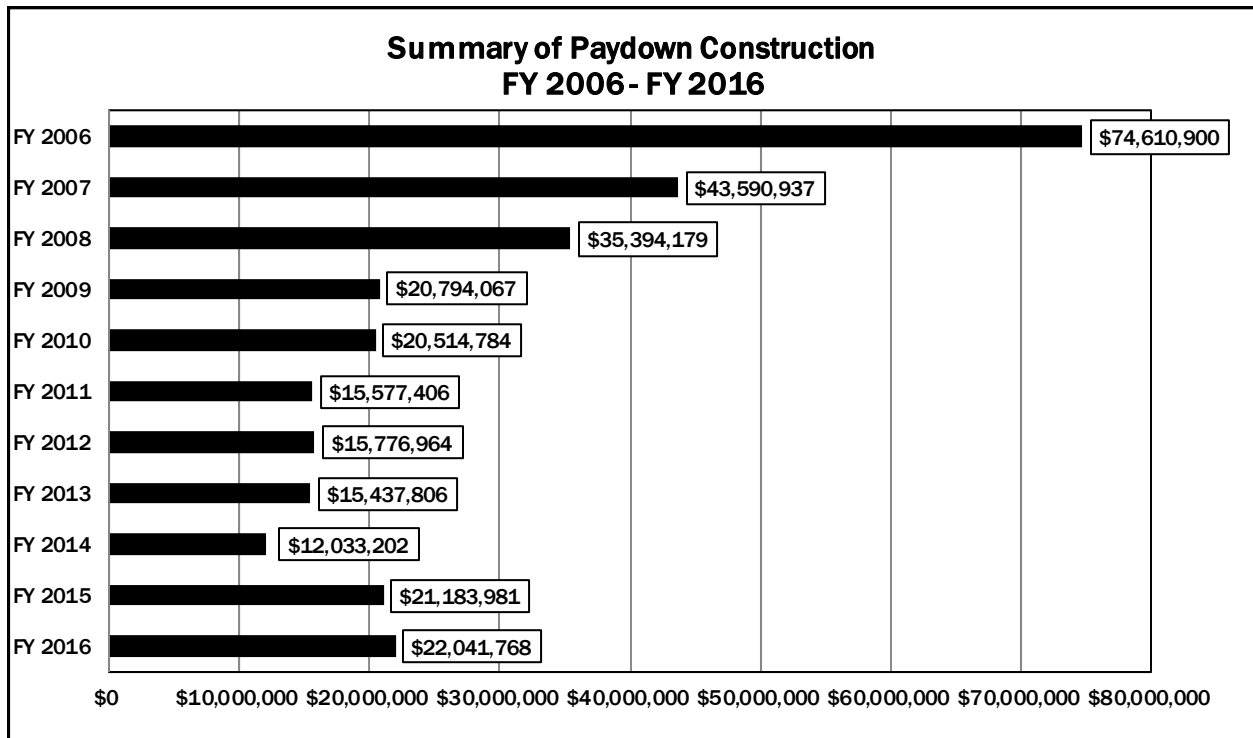


# Capital Projects Overview

## Capital Paydown Program

In FY 2016, an amount of \$22,041,768 has been included for the Capital Paydown Program. This level of funding represents an increase of \$857,787 over the FY 2015 Adopted Budget Plan level of \$21,183,981. This increase is primarily due to an increase of \$250,000 in the annual contribution to Fairfax County Public Schools to support the SACC Program and an increase of \$535,000 in baseline funding for the Environmental Program which was funded in FY 2015 as part of the *FY 2014 Carryover Review*.

This graph below depicts the level of Paydown funding between FY 2006 and FY 2016. With the exception of FY 2006 and FY 2007, Paydown funding has remained at a fairly consistent annual level. The increases in FY 2006 and FY 2007 were attributed to several major projects that were supplemented with General Fund dollars including the McConnell Public Safety and Transportation Operations Center (MPSTOC). In addition, the approximate value of a penny of assessed real estate values was transferred from the General Fund to both the Penny for Affordable Housing Fund and the Stormwater Management Fund. The Penny for Affordable Housing fund is now funded directly by revenue from the Real Estate tax and the Stormwater Management Fund is now funded by a special service district. This change allows the paydown program to more accurately reflect General Fund dollars dedicated to the County's capital construction program.



## Capital Projects Overview

The chart below also reflects the history of the Paydown program, giving some perspective to the significant areas that have been supported in the last 5 years, including FY 2016. Many of these areas have remained constant over the years and funding was included for only the most critical of projects.

<b>Paydown Program</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
<b>Infrastructure Replacement and Upgrades <sup>1</sup></b>	\$0	\$0	\$0	\$2,700,000	\$2,700,000
<b>ADA Compliance <sup>2</sup></b>	\$2,171,700	\$3,000,000	\$0	\$3,950,000	\$4,064,750
<b>Athletic Field Maintenance and Sports Projects</b>	\$4,647,535	\$4,647,535	\$4,647,535	\$5,635,338	\$5,635,338
<b>Park Maintenance Projects</b>	\$1,882,076	\$1,470,076	\$1,270,076	\$1,682,076	\$1,682,076
<b>On-Going Development Efforts</b>	\$2,477,454	\$1,927,383	\$1,302,383	\$1,962,120	\$1,784,735
<b>Obligations and Payments</b>	\$3,418,199	\$3,637,812	\$3,908,208	\$4,194,447	\$4,429,869
<b>Revitalization Initiatives</b>	\$1,095,000	\$405,000	\$405,000	\$1,060,000	\$1,210,000
<b>Environmental Initiatives <sup>3</sup></b>	\$85,000	\$350,000	\$500,000	\$0	\$535,000
<b>Total</b>	<b>\$15,776,964</b>	<b>\$15,437,806</b>	<b>\$12,033,202</b>	<b>\$21,183,981</b>	<b>\$22,041,768</b>

<sup>1</sup> No General Fund support was included for capital renewal projects in FY 2012, FY 2013 and FY 2014 based on the Board of Supervisor's approval of a 3-year short-term borrowing program totaling \$35 million for backlogged renewal projects. General Fund support was required in FY 2015 and FY 2016.

<sup>2</sup> In FY 2014, funding for ADA Compliance was provided for by a transfer from the Park Improvement Fund and a transfer from the General Fund as part of the *FY 2013 Carryover Review*.

<sup>3</sup> No General Fund support was included initially for environmental initiatives in FY 2015. During their deliberations on the *FY 2015 Advertised Budget Plan*, the Board of Supervisors directed staff to eliminate the funding for the environmental initiatives and consider funding the program as part of the Carryover Review. An amount of \$535,000 was approved as part of the *FY 2014 Carryover Review* to support the FY 2015 Program.

# Capital Projects Overview

Specifics of the FY 2016 Paydown Program include:

## *County Infrastructure Replacement and Upgrades*

Infrastructure Replacement and Upgrades support the long-term needs of the County's capital assets to maximize the life of County facilities, avoid their obsolescence, and provide for planned repairs, improvements and restorations to make them suitable for organizational needs. Fairfax County will have a projected FY 2016 facility inventory of over 8.9 million square feet of space throughout the County (excluding schools, parks, housing and human services residential facilities). This inventory continues to expand with the addition of newly constructed facilities, the renovation and expansion of existing facilities and the acquisition of additional property. With such a large inventory, it is critical that a planned program of repairs and restorations be maintained. In addition, the age of a major portion of this inventory of facilities is reaching a point where major reinvestments are required in the building subsystems.

Each year, the Facilities Management Department (FMD) prioritizes and classifies infrastructure replacement and upgrade projects into five categories. Projects are 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 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.

The requirement for County infrastructure replacement and upgrades is estimated at \$26,000,000 per year. This estimate is based on current assessment data, much of which is nearly 10 years old; as well as industry standards (2 percent of the current replacement value). Based on current staffing levels, the complexity of many of the projects, and the timeline for completing renewal projects, it is estimated that approximately \$15,000,000 per year would be a good goal for maintenance funding. Due to limited availability of General Fund support, an amount of \$2,700,000 is included for infrastructure replacement and upgrades in FY 2016. This level of funding is consistent with the FY 2015 Adopted Budget Plan and will address 13 of approximately 139 Category F projects identified to date.

## *ADA Compliance*

FY 2016 funding in the amount of \$4,064,750, an increase of \$114,750 over the FY 2015 Adopted Budget Plan funding level, is included for the continuation of Americans with Disabilities Act (ADA) improvements required as part of the Department of Justice (DOJ) audit and identified in the settlement agreement signed by the Board of Supervisors on January 28, 2011. In May and June 2007, the United States Department of Justice conducted an audit of County government facilities and programs to determine compliance with the ADA. The audit of Fairfax County was part of a national audit program, and was not a result of any specific complaints in the County. The audit listed violations ranging from updating emergency management procedures, web-based services, and general communication procedures, to improving access to buildings, parking garages, restrooms and elevators. Staff has categorized DOJ identified improvements by color: easy, inexpensive (green); more timely and costly (yellow); and difficult, time consuming, and/or expensive (red). In addition, the County and Parks are required as part of the agreement with the DOJ to perform assessments at all remaining facilities. These assessments will result in increased retrofitting requirements. Specific funding levels in FY 2016 include:

## Capital Projects Overview

- ◆ Funding in the amount of \$1,840,000 is included for the continuation of Park Authority ADA improvements. The Park Authority has nearly completed all DOJ identified improvements and has completed 100 percent of the DOJ required building assessments for the remaining facilities that were not part of the audit. Park staff continues to address items identified as part of their self-assessment.
- ◆ Funding in the amount of \$2,224,750 is included for the continuation of ADA improvements at County owned facilities required as part of the Department of Justice audit. FMD has nearly completed all DOJ identified improvements. FMD has completed all required self-assessments and continues to address compliance improvement items identified as part of the self-assessments.

### *Athletic Field Maintenance and Sports Projects*

FY 2016 funding in the amount of \$6,735,338 has been included for the athletic field maintenance and sports program. This amount is the same as the FY 2015 Adopted Budget Plan funding level. This level of funding is supported by a General Fund transfer of \$5,635,338 and revenue generated from the Athletic Services Fee in the amount of \$1,100,000. Of the Athletic Services Fee total, \$250,000 will be dedicated to maintenance of school athletic fields, \$200,000 will be dedicated to synthetic turf field development, \$300,000 will be dedicated to the turf field replacement program, \$275,000 will be dedicated to custodial support for indoor sports organizations, and \$75,000 will partially fund the Youth Sports Scholarship Program. Specific funding levels in FY 2016 include:

- ◆ An amount of \$860,338 supports general maintenance including mowing at over 734 athletic fields (approximately 176 school sites). This effort is supported entirely by the General Fund and is managed by the Park Authority.
- ◆ An amount of \$1,000,000 is dedicated to maintenance of diamond fields at Fairfax County Public Schools and is partially supported by revenue generated by the Athletic Services Fee. This program provides twice weekly infield preparation on elementary, middle and high school game fields (118 fields); pre- or post-season infield renovations (200 fields); mowing and turf management on high school fields after June 1<sup>st</sup> (55 fields); and annual maintenance of irrigation systems (39 sites/71 fields). All field maintenance is coordinated between the Park Authority and the Department of Neighborhood and Community Services. Of the total funding, an amount of \$250,000 is included for this program based on the FY 2016 projection of revenue generated from the Athletic Services Fee and \$750,000 is supported by the General Fund.
- ◆ An amount of \$250,000 is included to continue the replacement and upgrading of Fairfax County Public Schools (FCPS) athletic field lighting systems at middle and high schools used by many County organizations. Funding supports a replacement and repair schedule, as well as improvements to bring existing lighting systems up to new standards. The school system's Office of Design and Construction Services ensures lighting standards are maintained and FCPS annually prioritizes funding for field lighting. FY 2016 funding supports the replacement and repair for one field's existing lighting systems. This project is supported entirely by the General Fund and coordinated by the Department of Neighborhood and Community Services.
- ◆ An amount of \$50,000 is included 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 from 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

## Capital Projects Overview

and to ensure safety. For five years, funding of \$200,000 was provided to support Girls' Fast Pitch Field Maintenance improvements to various girls' softball fields throughout the County as requested by the Fairfax Athletic Inequities Reform (FAIR). FY 2016 funding will provide maintenance to the improvements and amenities previously made to girls' softball fields. This project is supported entirely by the General Fund and coordinated by Department of Neighborhood and Community Services.

- ◆ An amount of \$200,000 is included to support the development of synthetic turf fields. Fields are chosen through a review process based on the need in the community, projected community use and the field location and amenities. This effort is coordinated between the Park Authority and the Department of Neighborhood and Community Services and funding is provided from revenue generated from the Athletic Services Fee. It should be noted that as part of the *FY 2013 Carryover Review*, a Joint County School initiative was implemented to develop new synthetic turf fields throughout the County. The initial funding plan included several community funding options designed to reduce the total amount necessary from \$12 million to approximately \$9.0 million that would be required from the County and Fairfax County Public Schools (FCPS) over a three-year period. Since that time, a large amount of proffer funding, primarily in the Lee and Mt. Vernon districts, has been identified to further reduce the contributions from the County and FCPS. As a result, the current estimate is less than \$6.5 million. An amount of \$3.0 million was included as part of the *FY 2013 Carryover Review*, and an additional \$3.0 million was approved from the County and FCPS at the *FY 2014 Carryover Review*. The unfunded gap to be considered as part of the *FY 2015 Carryover Review* is less than \$500,000, rather than the \$3.0 million originally planned. This recommendation is based on the findings of the Synthetic Turf Field Task Force in its July 2013 report. The County's Synthetic turf fields enhance the capacity and availability of existing athletic fields and address the identified rectangular field shortage within the County. Synthetic turf fields offer a cost effective way of increasing field use opportunities at existing parks and schools. Funding of \$500,000 had been dedicated to this program annually; however, based on the new joint initiative, all but \$200,000 in athletic services fee revenue has been redirected to the turf field replacement program.
- ◆ An amount of \$1,250,000 is included for the turf field replacement program in FY 2016. Funding of \$300,000 is supported by athletic services fee revenue and \$950,000 is supported by the General Fund. This level of funding will begin to address this growing need and implement the recommendations of the Synthetic Turf Field Task Force. Synthetic turf fields increase community access to athletic fields and provide avenues for participants to increase their levels of physical activity. There are over 130,000 youth and adults who participate annually on rectangular fields that benefit from turf fields. If turf fields are not replaced when needed, they would need to be closed due to safety reasons. Most manufacturers provide an eight-year warranty for a properly maintained synthetic turf field; however, it is a generally accepted practice to assume a life expectancy of the synthetic turf field of no more than ten years. For planning purposes, the County adopted an annual budget estimate of a little more than half of the installation funding, which is a generally accepted practice for the industry. However, based on a projected ten-year replacement cycle and the current 67 field inventory, replacement funding requires a regular financial commitment. The projected replacement cost per field is \$450,000. Current funding levels will allow the County to continue to plan for the gradual replacement of turf fields as they reach the end of their useful life, however, the program is still not fully funded. To fully fund the replacement plan, approximately \$1,000,000 in additional funding would be required.



## Capital Projects Overview

- ◆ An amount of \$2,700,000 is included for athletic field maintenance efforts, athletic field lighting, and irrigation on 268 Park Authority athletic fields of which 114 are lighted and 114 are irrigated. The fields are used by 174,000 users and 200 user groups. This effort is supported entirely by the General Fund and is managed by the Park Authority.
- ◆ An amount of \$275,000 is included 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 is managed by the Department of Neighborhood and Community Services.
- ◆ An amount of \$150,000 is included for the Youth Sports Scholarship Program. The Youth Sports Scholarship Program provides support to youth from low-income families who want to participate in community-based sports programs. Of the total funding, an amount of \$75,000 is included for this program based on the FY 2016 projection of revenue generated from the Athletic Services Fee, and \$75,000 is supported by the General Fund.

### *Park Maintenance Projects*

FY 2016 funding in the amount of \$1,682,076 has been included for Park maintenance of both facilities and grounds. This amount is the same as the [FY 2015 Adopted Budget Plan](#) funding level. The Park facilities maintained with General Fund monies include but are not limited to: rental properties, historic properties, nature centers, 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. Without significant reinvestment in building and grounds, older facilities can fall into a state of ever decreasing condition and functionality, resulting in increased maintenance and repair costs in the future. Preventative and repair work is required for roof replacement and repair, HVAC, electrical and lighting systems, fire alarm systems and security systems. Funding is essential to the maintenance and repair of building stabilization, including capital renewal of over 567,053 square feet of buildings. Maintenance is also required on over 580 pieces of grounds equipment.

Specific funding levels in FY 2016 include:

- ◆ An amount of \$425,000 is included for general park maintenance at non-revenue supported Park facilities. These maintenance requirements include major non-recurring repairs and stabilization of 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. In FY 2016, funding is included to repair and replace roofs at prioritized picnic shelters and outdoor public restrooms (\$100,000); replace aged security systems at various sites throughout the County (\$200,000); and replace windows, doors, and siding at picnic shelters, historic sites, and maintenance facilities (\$125,000).

## Capital Projects Overview

- ◆ An amount of \$787,076 is provided to fund annual requirements for Parks grounds maintenance at non-revenue supported parks. The Park Authority is responsible for the care of a total park acreage of 23,346 acres of land, with 426 park site locations, maintenance and repair of tennis courts, basketball courts, trails, picnic areas and picnic shelters, playgrounds, bridges, parking lots and roadways, and stormwater ponds. This funding is also used for contract mowing of approximately 570 acres of land and arboreal services in response to citizens' requests, as well as addressing multi-year deferred maintenance on the aging park infrastructure.
- ◆ An amount of \$470,000 is included to provide corrective and preventive maintenance for over 538,086 square feet at non-revenue supported Park Authority structures and buildings. These repairs include equipment repairs and the scheduled inspection and maintenance of HVAC, plumbing, electrical, security and fire alarm systems. This funding is critical in order to prevent the costly deterioration of facilities due to lack of maintenance.

### *On-Going Development Efforts*

FY 2016 Paydown funding of \$1,784,735, a decrease of \$177,385 from the FY 2015 Adopted Budget Plan funding level, has been included for costs related to on-going development efforts throughout the County, specifically:

- ◆ Funding of \$1,084,735 is included to address only the most critical aspects of property management at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government and includes approximately 2,340 acres of land and 1.48 million square feet of building space. Of the amount funded in FY 2016, \$765,000 will fund the Facilities Management Department's security, maintenance services, grounds maintenance, and support staff. The remaining \$319,735 will fund Park Authority's critical maintenance activities and support staff.
- ◆ An amount of \$50,000 is included to support the maintenance and establishment of geodetic survey control points for the geographic information system (GIS). This project also supports the development and maintenance of an interactive, GIS-based website which will provide convenient and cost effective monumentation information to the County's land development customers.
- ◆ Funding of \$300,000 is included 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) will identify projects for resolution in FY 2016, as well as respond to requests to prepare composite cost estimates to complete existing developer default projects. The total FY 2016 funding is supported by \$100,000 in General Fund monies and \$200,000 in anticipated developer default revenue.
- ◆ An amount of \$150,000 is included for the Reinvestment, Repair, and Emergency Maintenance of County Roads. Staff will prioritize funding for projects including emergency safety and road repairs and maintenance of County-owned service drives and County-owned stub streets. These County-owned roads will never be accepted by the Virginia Department of Transportation (VDOT) into the state highway system for maintenance due to right of way widths, drainage, signage, and/or dead-end issues. On-going road maintenance includes, but is not limited to, pothole repair, drive surface overlays, sidewalk and curb repairs, traffic and pedestrian signage, hazardous tree removal, grading, snow and ice control, replacement of substandard materials, patching of existing travelways, minor ditching and stabilization of shoulders, slopes and drainage facilities.

## Capital Projects Overview

- ◆ An amount of \$300,000 is included for emergency and critical maintenance requirements for County trails, sidewalks and pedestrian bridges. The Department of Public Works and Environmental Services (DPWES) and the Fairfax County Department of Transportation are responsible for maintaining approximately 229 miles of asphalt trails, 425 miles of concrete sidewalk and 67 pedestrian bridges. On-going critical maintenance includes the correction of safety and hazardous conditions such as the deterioration of trail surfaces, the replacement and/or repair of guardrails and handrails, and the rehabilitation of pedestrian bridges. Maintenance service levels have significantly fluctuated for the pedestrian program based on funding constraints. Repairs are performed on a complaint basis only, and limited to addressing only emergency and safety related requirements.
- ◆ An amount of \$100,000 is included for the Emergency Directives Program. The Emergency Directives Program was established to provide for abatement services of both emergency and non-emergency directives related to health and safety violations, grass mowing violations, and graffiti removal directives. The funds are used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County Code, in which cited property owners fail to correct.

### *Obligations and Payments*

FY 2016 funding in the amount of \$4,429,869, an increase of \$235,422 over the FY 2015 Adopted Budget Plan funding level, has been included for costs related to annual contributions and contractual obligations. This increase is based primarily on an increase in the County's annual contribution for the SACC Program. Specific FY 2016 projects include:

- ◆ Funding of \$916,851 is included for the annual payment associated with the Salona property based on the Board of Supervisors' approval of the purchase of this conservation easement on September 26, 2005. The total cost of the property is \$18.2 million with payments scheduled through FY 2026.
- ◆ Funding of \$1,000,000 is included for the County's annual contribution to offset school operating and overhead costs associated with School-Age Child Care (SACC) Centers. The contribution to FCPS was last increased from \$500,000 to \$750,000 in FY 2007.
- ◆ Funding of \$2,513,018 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 2016 rate of \$2.25 per capita is consistent with the FY 2015 level. The NVCC currently serves approximately 78,000 students surpassing all previous expectations of growth and capital planning. It is estimated that the NVCC serves an average of 20 percent of each high school graduating class in addition to increased support for local workers seeking new skills in a tough job market. The NVCC capital plan has recently been adjusted to keep pace with this accelerated enrollment and it is anticipated that capital contributions from the partners will continue to be adjusted gradually to avoid a major commitment from supporting jurisdictions in any given year. The NVCC has indicated that every dollar contributed to the capital program leverages \$29 in state funds back to Northern Virginia. The \$2.25 rate is applied to the population figure provided by the Weldon Cooper Center.

# Capital Projects Overview

## *Revitalization Program Initiatives*

FY 2016 funding in the amount of \$1,210,000, an increase of \$150,000 over the FY 2015 Adopted Budget Plan funding level, has been included for revitalization efforts. This funding is supported entirely by the General Fund. Specific funding levels include:

- ◆ An amount of \$750,000 is included to continue routine and non-routine maintenance in five major commercial revitalization areas (Annandale, Route 1, Springfield, McLean and Baileys Crossroads) and ten Commuter Rail and Park-and-Ride lots. This funding level represents an increase of \$150,000 over the FY 2015 Adopted level. Staff is currently working to develop a more sustainable maintenance and reinvestment approach that will include building an inventory and an action plan, reviewing urban streetscape standards, researching best management practices, developing a more rigorous review and implementation process for new projects, and trying to prevent these types of aesthetic improvements from falling into a state of disrepair. The goal of this program is to provide an enhanced level of infrastructure and right-of-way features in these urbanizing areas in order to facilitate pedestrian movements and create a “sense of place.” The maintenance in the commercial revitalization areas currently includes trash removal and quality control inspections once a week; grass mowing and weed control once every two weeks; edging, bus shelter glass cleaning, and night light inspection once a month; fertilization and shearing once every three months; pest control, leaf removal, and shrub pruning once every four months; mulching and seasonal flower rotation once every six months; and irrigation maintenance as necessary. In the next year, staff will be working to develop reinvestment standards that will be less difficult to maintain and manage.
- ◆ An amount of \$460,000 is included to support routine and non-routine maintenance services to the Tyson’s Corner and Silver Line project. More specifically, this project will provide funding for recurring landscaping maintenance associated with the Tyson’s Corner Silver Line area along the Route 7 corridor, from Route 123 to the Dulles Toll Road. Routine maintenance services include landscape maintenance along the median and both sides of the road, trash removal, snow removal, and stormwater facility maintenance. The primary difference between maintenance requirements related to the Silver Line Metro system stations (Phase I) and other existing Metro stations is the County’s maintenance requirement associated with 27 water quality swales under the raised tracks of the Silver Line located in VDOT right-of-way. Typical maintenance for the swales will include litter and sediment removal, vegetation care, and structural maintenance. It is anticipated that additional maintenance responsibilities may be added during the construction of Phase II of the Silver Line.

## *Environmental Initiatives*

FY 2016 funding of \$535,000, an increase of \$535,000 over the FY 2015 Adopted Budget Plan funding level, has been included for environmental initiatives. During their deliberations on the FY 2015 Advertised Budget Plan, the Board of Supervisors directed staff to eliminate this funding and consider funding the program as part of the Carryover Review. An amount of \$535,000 was approved as part of the *FY 2014 Carryover Review* to support the FY 2015 Program. In FY 2016, funding has been included in the annual budget and projects were selected based on the new more rigorous project selection process supported by the Environmental Quality Advisory Council (EQAC). The Committee utilizes specific project criteria, solicits requests from County agencies for project proposals, interviews project teams and ranks each proposal.

## Capital Projects Overview

Specific funding levels include:

- ◆ An amount of \$150,000 is included to continue the Invasive Plant Removal Program. The Park Authority manages this volunteer program, as well as other invasive removal initiatives. These programs restore hundreds of acres of important natural areas, protect tree canopy, and reach thousands of volunteers. Currently more than 10,000 trained volunteer leaders have contributed 34,000 hours of service since the Program's inception in 2005, improving over 1,000 acres of parkland.
- ◆ An amount of \$75,000 is included for Energy Education and Outreach initiatives. This program is intended to increase the awareness of Fairfax County residents and businesses regarding their energy consumption and to encourage them to reduce consumption. Program objectives include educating residents and businesses about home and workplace energy consumption, explaining the energy assessment (audit) process, and encouraging residents and businesses to undertake energy-savings measures. The objectives of this program are achieved using the support of interns from the Northern Virginia Soil and Water Conservation District (NVSWCD), which generates significant fiscal savings for Fairfax County.
- ◆ An amount of \$10,000 is included for the Green Purchasing Program. This program is designed to support two interns to assist in clearly specifying environmental attributes during the County's procurement process. Fairfax County has a current inventory of over 2,400 contracts and emphasizing environmental attributes such as recycling, energy efficiency, durability and reduced toxicity during the procurement process can contribute to the purchase of green products, creating fiscal and environmental savings.
- ◆ An amount of \$75,000 is included for the Watershed Protection and Energy Conservation Matching Grant Program. This program is intended to support the NVSWCD's Energy Education and Outreach initiatives and promote community engagement around sustainability and conservation issues. The initiative would build on current programs that provide technical assistance, hands-on support, outreach and education to Fairfax County homeowners and residents. Projects would improve water quality, reduce greenhouse gas emissions and conserve energy and water. The \$75,000 program funding level would support the NVSWCD program including, printing and materials, matching grants of \$500 - \$3,500 up to \$35,000 total for all grants and one limited term full-time position to conduct outreach and education, site assessments, and inspections.
- ◆ An amount of \$95,000 is included to install Water Smart web-based irrigation controllers utilizing ET (Evapotranspiration) weather technology at 20 Park facilities that have existing irrigation systems with the opportunity to reduce energy use, water consumption and reduce environmental impacts.
- ◆ An amount of \$105,000 is included for lighting retrofits and upgrades at Fairfax County Park Authority facilities for energy efficiency and conservation. Lighting will be upgraded to LED fixtures and lighting controls will be installed to manage operating hours more efficiently. These energy saving retrofit replacements will reduce approximately 80 percent of energy usage, improve lighting, reduce the Greenhouse gas inventory and contribute to the dark skies initiative.

## Capital Projects Overview

- ◆ An amount of \$25,000 is included to install a Variable Frequency Drive (VFD) at two RECenter pools. A VFD is a type of an adjustable-speed drive used to control motor speed by varying motor input frequency and voltage. VFDs have been shown to increase performance in pool pumping applications. A VFD could save up to 60% or more on a pump's electricity usage. The pool pump will operate more efficiently, which will result in a cost savings to the county due to lower electricity use and reduced maintenance costs.

In addition, an amount of \$58,140 has been provided in Fund 10030, Contributory Fund, to continue partnering with two non-profit agencies to support tree planting efforts throughout the County.

### FY 2016 PAYDOWN PROJECTS

Project	FY 2016 Adopted
<b>ADA Compliance</b>	
GF-000001      ADA Compliance – FMD	\$2,224,750
PR-000083      ADA Compliance – Park Authority	1,840,000
<b>Subtotal</b>	<b>\$4,064,750</b>
<b>Athletic Field Maintenance and Sports Projects</b>	
2G51-001-000      Athletic Fields – Parks Maintenance at FCPS	\$860,338
2G51-002-000      Athletic Field Maintenance	2,700,000
2G51-003-000      Athletic Services Fee – Diamond Fields	750,000
2G79-220-000      Athletic Fields – APRT Amenity Maintenance	50,000
2G79-221-000      Athletic Services Fee – Sports Scholarships	75,000
PR-000082      Athletic Fields – FCPS Lighting	250,000
PR-000097      Athletic Services Fee – Turf Field Replacement	950,000
<b>Subtotal</b>	<b>\$5,635,338</b>
<b>Park Maintenance Projects</b>	
2G51-005-000      Parks – General Maintenance	\$425,000
2G51-006-000      Parks – Ground Maintenance	787,076
2G51-007-000      Parks – Facility/Equipment Maintenance	470,000
<b>Subtotal</b>	<b>\$1,682,076</b>
<b>On-Going Development Efforts</b>	
2G08-001-000      Laurel Hill Development – FMD	\$765,000
2G25-018-000      Emergency Directive Program	100,000
2G25-019-000      Survey Control Network Monumentation	50,000
2G25-020-000      Developer Defaults	100,000
2G25-021-000      Reinvestment, Repair, and Emergency Maintenance of County Roads	150,000
2G25-057-000      Emergency Maintenance of Existing Trails	300,000
2G51-008-000      Laurel Hill Development – Parks	319,735
<b>Subtotal</b>	<b>\$1,784,735</b>

# Capital Projects Overview

## FY 2016 PAYDOWN PROJECTS

Project	FY 2016 Adopted
<b>Obligations and Payments</b>	
2G06-001-000 Salona Property Payment	\$916,851
2G25-012-000 School-Aged Child Care Contribution	1,000,000
2G25-013-000 NOVA Community College Contribution	2,513,018
<b>Subtotal</b>	<b>\$4,429,869</b>
<b>Revitalization Initiatives</b>	
2G25-014-000 Revitalization Maintenance – CRP Areas	\$750,000
2G25-088-000 Revitalization Maintenance – Tysons	460,000
<b>Subtotal</b>	<b>\$1,210,000</b>
<b>Environmental Initiatives</b>	
2G02-001-000 EIP – Environmental Initiatives	\$105,000
2G02-021-000 EIP – Energy Education and Outreach	150,000
2G51-032-000 EIP – Invasive Plant Removal	150,000
2G51-034-000 EIP – Park Lighting and Energy Retrofits	130,000
<b>Subtotal</b>	<b>\$535,000</b>
<b>Infrastructure Replacement and Upgrades</b>	
GF-000008 Emergency Building Repairs	\$130,000
GF-000009 Fire Alarm System Replacement	96,000
GF-000010 Roof Repairs and Waterproofing	597,000
GF-000011 HVAC System Upgrades and Replacement	1,215,000
GF-000013 Elevator/Escalator Replacement	112,000
GF-000017 Electrical System Upgrades and Replacements	550,000
<b>Subtotal</b>	<b>\$2,700,000</b>
<b>TOTAL PAYDOWN PROGRAM</b>	<b>\$22,041,768</b>

## 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.

## Capital Projects Overview

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 8.12 percent, and net debt as a percentage of market value at 1.28 percent as of June 30, 2014.

Continual monitoring and adjustments to the County's CIP have been necessary, as economic conditions have changed. The FY 2016 – FY 2020 Adopted Capital Improvement Program (With Future Fiscal Years to 2025) was released concurrently with the FY 2016 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 support 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 2016, an amount of \$182,100,000 is included in General Obligation Bond funding. Specific funding levels in FY 2016 include:

- ◆ Funding in the amount of \$155,000,000 is included for various school construction projects financed by General Obligation Bonds. For details, see the Fairfax County Public School's FY 201 Approved Budget.
- ◆ Funding in the amount of \$24,100,000 is included to support the 117-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars and buses.
- ◆ Funding of \$3,000,000 is included for the County's annual contribution to the Northern Virginia Regional Park Authority (NVRPA) Capital program. The NVRPA Park system includes 30 parks and over 11,000 acres of land, over 100 miles of trails, numerous historic sites, five waterparks, two family campgrounds, three golf courses, a nature center, botanical gardens, rental cabins and cottages, five marinas, and over 40 miles of protected shoreline along major rivers and reservoirs. In Fairfax County, NVRPA owns over 8,000 acres – most of which protect environmentally sensitive watersheds along the Potomac, Bull Run and Occoquan Rivers. The NVRPA's capital improvement and land acquisition costs are shared by its six member jurisdictions: the counties of Fairfax, Loudoun and Arlington, and the cities of Fairfax, Alexandria and Falls Church. The primary focus of NVRPA's capital program is to continue the restoration, renovation and modernization of existing park facilities, many of which were developed or constructed more than 20 years ago. Other elements of the capital program include land acquisition, the development of interpretive and educational displays and the addition of park features to meet the needs of the public. On November 6, 2012, the voters approved \$12.0 million to sustain the County's capital contribution to the NVRPA for four years. FY 2016 represents the final year of the four-year program.



# Capital Projects Overview

## Stormwater Management Program

The Stormwater Management Program 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 jurisdictional waterways. Projects in this fund include repairs to stormwater infrastructure, measures to improve water quality such as stream stabilization, rehabilitation, safety upgrades of state regulated dams, repair and replacement of underground pipe systems, surface channels, structural flood proofing and best management practices (BMP), site retrofits and improvements. This funding also supports the implementation of watershed master plans, public outreach efforts, and stormwater monitoring activities as well as operational maintenance programs related to the existing storm drainage infrastructure as it pertains to stormwater conveyance and stormwater quality improvements.

As part of the FY 2010 Adopted Budget Plan, a special service district was created to support the Stormwater Management Program and provide a dedicated funding source for both operating and capital project requirements, as authorized by Code of Virginia Ann. Sections 15.2-2400. In FY 2016, the stormwater service rate will increase from \$0.0225 to \$0.0250 per \$100 of assessed real estate value. In FY 2015, staff developed a five-year rate plan and a phased approach for funding and staffing to support the anticipated regulatory increases. The 5-year spending plan includes approximately \$225 million in required projects and operational support; therefore, the plan includes an annual increase in the rate of ¼ penny each year. This increase will support a number of goals. First, it will provide for constructing and operating stormwater management facilities, including stream restorations, new and retrofitted ponds, and installation of Low Impact Development (LID) techniques, required to comply with the federally mandated Chesapeake Bay Program. This program requires the County to reduce Phosphorus, Nitrogen, and sediment loads to the Potomac River and Chesapeake Bay. MS4 Permit holders must achieve 5 percent of the required reductions in the first five years; 35 percent of the required reductions in the second five years; and 60 percent of the required reductions in the third five years. The Capital Improvement Program includes a gradual increase that will help meet these requirements. Second, the increase will aid in the planning, construction, and operation of stormwater management facilities required to comply with state established local stream standards by reducing bacteria, sediments, and Polychlorinated Biphenyl (PCB) entering local streams. It is estimated that between 70 and 80 percent of the streams in the County are currently impaired. Third, the increase will support the federally mandated inspecting, mapping, monitoring, maintaining, and retrofitting of existing stormwater facilities. The County currently maintains 1,540 stormwater management facilities that are valued at \$500 million. Fourth, the increase will aid in collecting stormwater data and reporting the findings; providing community outreach and education, supporting new training programs for employees; and developing new Total Maximum Daily Loads (TMDL) Action Plans for impaired streams related to the MS4 Permit requirements. Fifth, the increase will improve dam safety by supporting annual inspections of 19 state-regulated dams in the County and by developing Emergency Action Plans required by the state. The Emergency Action Plans will be updated annually and a new plan will be prepared for each dam every six years. In addition, these plans will include annual emergency drills and exercises, and flood monitoring for each dam. Finally, the increase will facilitate the maintaining, rehabilitating, and reinvesting in the County's conveyance system. The County's conveyance system includes 43,000 structures and 1,600 miles of pipes and paved channels, and it is valued at more than \$1 billion. The FY 2016 rate of \$0.0250 per \$100 of assessed real estate value is consistent with the 5-year plan.

Stormwater staff annually evaluates funding required to meet the increasing federal and state regulatory requirements pertaining to the Municipal Separate Storm Sewer System (MS4) Permit requirements, and State and Federal mandates associated with controlling water pollution delivered to local streams and the Chesapeake Bay.

## Capital Projects Overview

The FY 2016 levy of \$0.0250 will generate \$56,500,000, supporting \$19,663,141 for staff and operational costs; \$35,711,859 for capital project implementation including, infrastructure reinvestment, regulatory requirements, dam safety, and contributory funding requirements; and \$1,125,000 transferred to the General Fund to partially offset central support services such as Human Resources, Purchasing, Budget and other administrative services supported by the General Fund which benefit this fund.

In FY 2016, an amount of \$35,711,859 is included for Stormwater Services capital projects. Specific funding levels in FY 2016 include:

- ◆ Funding in the amount \$6,000,000 is included for the Stormwater Regulatory Program. The County is required by federal law to operate under the conditions of a state issued Municipal Separate Storm Sewer System (MS4) Permit. The MS4 Permit allows the County to discharge stormwater from its stormwater systems into state and federal waters. The County currently owns and/or operates approximately 7,000 piped outfalls within the stormwater system that are governed by the permit. The current permit was issued in 2002 and expired in 2007, and the County has been operating under a state issued administrative extension, while the state and the Environmental Protection Agency (EPA) agree to new permit requirements. A draft permit has been prepared for the County which indicates that significant enhancements to all facets of the program will be required. The permit requires the County to better document the stormwater management facility inventory, enhance public outreach and education efforts, increase water quality monitoring efforts, provide stormwater management and stormwater control training to all County employees, and thoroughly document all of these enhanced efforts. Staff is currently evaluating County programs to identify potential implementation targets and developing the procedures to implement these additional permit requirements. The permit also requires the county to implement stormwater retrofit projects that will reduce the nutrients and sediment delivered to the Chesapeake Bay in compliance with the Chesapeake Bay TMDL implementation plan adopted by the State.
- ◆ Funding in the amount of \$6,500,000 is included for Dam Safety and Facility Rehabilitation. There are currently more than 6,000 Stormwater management facilities in service that range in size from small rain gardens to large state regulated flood control dams. The County is responsible for inspecting both County owned and privately owned facilities and for maintaining County owned facilities. This inventory increases yearly and is projected to continually increase as new developments and redevelopment sites are required to install stormwater management controls. In addition, the County is required to provide a facility retrofit program to improve stormwater management controls on existing stormwater management facilities that were developed and constructed prior to current standards being in place. This program maintains the control structures and dams that control and treat the water flowing through County owned facilities. This initiative also includes the removal of sediment that occurs in both wet and dry stormwater management facilities to ensure that adequate capacity is maintained to treat the stormwater. The program results in approximately 25 retrofit projects annually that require redesign and construction management activities as well as contract management and maintenance responsibilities.
- ◆ Funding in the amount of \$6,000,000 is included for Conveyance System Rehabilitation. The County owns and operates approximately 1,600 miles of underground stormwater pipes and paved channels with an estimated replacement value of over one billion dollars. The County began performing internal inspections of the pipes in FY 2006. The initial results showed that more than 5 percent of the pipes were in complete failure and an additional 15 percent of them required immediate repair. Increased MS4 Permit regulations apply to these 1,600 miles of existing conveyance systems and 43,000 stormwater structures. Acceptable industry standards indicate that one dollar re-invested in

## Capital Projects Overview

infrastructure saves seven dollars in the asset's life and \$70 dollars if asset failure occurs. The goal of this program is to inspect pipes on a 10-year cycle and rehabilitate pipes and paved channels before total failure occurs.

- ◆ Funding in the amount of \$15,239,937 is included for Stream and Water Quality Improvements. This program funds water quality projects necessary to mitigate the impacts to local streams and the Chesapeake Bay resulting from urban stormwater runoff. This includes water quality projects such as construction of stormwater management ponds, implementation of low impact development techniques on stormwater facilities, stream restorations, and approximately 1,700 water quality projects identified in the completed countywide Watershed Management Plans. In addition, Total Maximum Daily Load (TMDL) requirements for local streams and the Chesapeake Bay are the regulatory process by which pollutants entering impaired water bodies are reduced. The Chesapeake Bay TMDL was established by the EPA and requires that MS4 communities as well as other dischargers implement measures to significantly reduce the nitrogen, phosphorous and sediment loads entering waters draining to the Bay by 2025. Compliance with the Bay TMDL will require the County to undertake construction of new stormwater facilities, retrofit existing facilities and properties, and increase maintenance. Preliminary estimates indicate that the projects needed to bring the County's stormwater system into compliance with the Bay TMDL could cost between \$70 and \$90 million per year. The Bay TMDL pollutant reduction requirement is additive to the current design and construction efforts associated with 1,700 Watershed Plan projects and ongoing stream and flood mitigation projects.
- ◆ Funding in the amount of \$1,000,000 is included for the Emergency and Flood Control Program. This program supports flood control projects for unanticipated flooding events that impact storm systems and flood residential properties. The program will provide annual funding for scoping, design, and minor construction activities related to flood mitigation projects.
- ◆ Funding in the amount of \$371,247 is included for the Stormwater Allocations to Towns project. On April 18, 2012, the State Legislature passed SB 227 which entitles the Towns of Herndon and Vienna to all revenues collected within their boundaries by Fairfax County's stormwater service district. An agreement was developed for a coordinated program whereby the Towns will remain part of the County's service district and the County will return 25 percent of the revenue collected from properties within each town. This allows for services that towns provide independently such as maintenance and operation of stormwater pipes, manholes, and catch basins. The remaining 75 percent will remain with the County and the County will take on the responsibility for the Towns' Chesapeake Bay TMDL requirements as well as other TMDL and MS4 requirements. This provides for an approach that is based on watersheds rather than on jurisdictional lines.
- ◆ Lastly, FY 2016 funding of \$600,675 is included for County contributions. An amount of \$485,064 is provided for the Northern Virginia Soil and Water Conservation District (NVSWCD). The NVSWCD is an independent subdivision of the Commonwealth of Virginia that provides leadership in the conservation and protection of Fairfax County's soil and water resources. It is governed by a five-member Board of Directors, three of whom are elected every four years by the voters of Fairfax County and two who are appointed by the Virginia Soil and Water Conservation Board. Accordingly, the work of NVSWCD supports many of the environmental efforts set forth in the Board of Supervisors' Environmental Excellence 20-year Vision Plan. The goal of the NVSWCD is to continue to improve the quality of the environment and general welfare of the citizens of Fairfax County by providing them with a means of dealing with soil, water conservation and related natural resource problems. It provides County agencies with comprehensive environmental evaluations for

## Capital Projects Overview

proposed land use changes with particular attention to the properties of soils, erosion potential, drainage and the impact on the surrounding environment. NVSWCD has consistently been able to create partnerships and leverage state, federal and private resources to benefit natural resources protection in Fairfax County. In addition, an amount of \$115,611 is provided for the Occoquan Watershed Monitoring Program (OWMP) to ensure that water quality is monitored and protected in the Occoquan Watershed. Given the many diverse uses of the land and water resources in the Occoquan Watershed (agriculture, urban residential development, commercial, and industrial activity, water supply, and wastewater disposal), the OWMP provides a critical role as the unbiased interpreter of basin water quality information.

### The Penny for Affordable Housing Fund

Fund 30300, 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 local funding source with the flexibility to preserve and promote the development of affordable housing. For fiscal years 2006 through 2009, the Board of Supervisors (BOS) dedicated revenue commensurate with the value of one cent from the Real Estate tax rate to the Preservation of Affordable Housing, a major County priority. In FY 2010, the BOS reduced annual funding to the The Penny for Affordable Housing Fund by 50 percent in order to balance the FY 2010 budget. From FY 2006 through FY 2015, the fund has provided a total of \$170.9 million for affordable housing in Fairfax County; a total of \$16 million is provided in FY 2016.

Over the past years, a total of 2,701 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 2,449 units are preserved for 20 years or longer. A variety of funding sources were used to preserve these units; however, Fund 30300 funds were critical for the preservation efforts associated with several large multifamily complexes that were purchased by private nonprofits and for profit organizations, and which represent a significant portion of the units preserved: 130 units at Mount Vernon House in Alexandria (Mount Vernon District), 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 Arlington Boulevard (Route 50) in Falls Church (Mason District). Fund 30300 was also instrumental in preserving two large complexes: 180 units at the Crescent apartment complex in Reston (Hunter Mill District) and 672 units at the Wedgewood Apartments 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 30300, both of these apartment complexes may have been lost as affordable housing.

In FY 2016, Fund 30300 funding of \$16,033,900 is composed of \$11,300,000 in Real Estate Tax Revenue, \$4,318,400 in operating revenue from the Wedgewood Apartments, and \$415,500 in Affordable Housing Partnership Program loan repayments. FY 2016 funding is allocated as follows: \$5,753,888 for Wedgewood for the annual debt service, \$3,350,000 for Crescent Apartments for the annual debt service, \$6,647,512 for the Housing Blueprint Project, and \$282,500 for Affordable/Workforce Housing.

## Capital Projects Overview

### 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 3,422 miles of sewer lines, 59 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 owned and



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

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 the Alexandria Renew Enterprises (AREnew) Treatment Plant, the Upper Occoquan Service Authority Plant, the District of Columbia Blue Plains Plant, Loudoun Water and the Arlington County Plant. Fairfax County utilizes all of these facilities to accommodate a total treatment capacity of 157 MGD.

The Chesapeake Bay water quality program requires reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified the County that the renewal of the County's National Pollutant Discharge Elimination System (NPDES) permit includes a requirement that nutrient removal be performed using "State of the Art" technology and meet a waste load allocation (cap) for the nitrogen and phosphorous nutrients. A phased approach has been under way to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements. In FY 2014, the operation of the new Moving Bed Biological Reactor facility for nutrient removal began at the County's Noman M. Cole plant to ensure compliance with the new regulations. Other regional plants serving the County are at various stages of upgrade for compliance with the new requirements. Total FY 2016 funding is \$99,389,000, including \$86,389,000 in Fund 69300, Sewer Construction Improvements, and \$13,000,000 in Fund 69310, Sewer Bond Construction. Specific funding levels in FY 2016 include:

- ◆ Funding in the amount of \$16,950,000 is included for facility improvements to the DC Water's Blue Plains Treatment Plant to comply with nutrient discharge limits. Projects supporting the Enhanced Nitrogen Removal Program include, providing an additional 40 million gallons of new anoxic reactor capacity for nitrogen removal, a new post aeration facility, pump station, and other new facilities to store and feed methanol and alternative sources of carbon. Construction continues on this project and is scheduled to be completed in 2017. In addition, funding will also provide for the Clean Rivers Project to prevent combined storm and sanitary overflows during major storm events by storing the overflow in tunnels until the plant has capacity to fully treat the water. This project is currently under construction and is scheduled to be completed by summer 2016. The County is responsible for 31 mgd of the 370 mgd or 8.38 percent of capacity at the Blue Plains Treatment Plant.

## Capital Projects Overview

- ◆ Funding in the amount of \$21,209,000 will fund the County's share of the upgrades to the Alexandria Renew Enterprises Treatment Plant (ARenew). Fairfax County is one of many jurisdictions which participate in the Joint Capital Improvement Program. Funding supports the design and construction of a State of the Art Nitrogen Upgrade Program (SANUP) for nitrogen removal. The SANUP will be completed in 6 phases to allow the spread of design and construction costs over an 8 year period. The long range plan was completed in 2008, and 2 of the 6 phases were completed in 2011; the remaining phases will be completed by 2016. FY 2016 funding is included for engineering design, construction management, landscape architecture and engineering services during construction to comply with the nutrient discharge limits. The County is responsible for 32.4 mgd of the 54 mgd or 60 percent of capacity at the Alexandria Renew Enterprises' Treatment Plant.
- ◆ Funding in the amount of \$3,000,000 is included to satisfy the annual appropriation requirement for the County's Extension and Improvement (E&I) Program as approved by the Board of Supervisors on April 12, 2011. This policy adjusts the Connection Charges such that the future cost of the E&I Program is shared equally between the County's Sewer Fund and the property owners seeking public sewer service, when the Health Department determines the properties' septic systems have failed.
- ◆ Funding in the amount of \$16,800,000 is provided for the systematic rehabilitation of the County's 3,412 miles of sanitary sewer lines. Rehabilitation includes, among other things, the use of trenchless technology to rehabilitate approximately 20 miles of sewer per year.
- ◆ Funding in the amount of \$2,260,000 is also included to complete the rehabilitation of the Dead Run, Accotink, Little Hunting Creek and Difficult Run force mains. In addition, there are nine other force mains scheduled to begin rehabilitation in FY 2016, including: Barcroft I, Barcroft II, Langley School, Mt. Vernon Terrance, Wellington I, Ravenwood, Springfield, Wayne Wood I, and Wayne Wood II.
- ◆ Funding in the amount of \$13,108,000 is included for the continuation of systematic rehabilitation of structures and equipment at the Noman M. Cole, Jr. Pollution Control Plant (NMCPCP). FY 2016 funding will provide for the rehabilitation and replacement of pumps, gates, and valves; rehabilitation of grit removal facilities; stormwater runoff improvements, and continuation of the rehabilitation of the motor control centers/distribution centers (MCC/DC) and raw wastewater pump station facility.
- ◆ Funding in the amount of \$8,111,000 is included for the regularly scheduled repair, renovation, and replacement of pumping station equipment and facilities throughout the County. There will be four pump stations in the design phase and three pump stations in the construction phase in FY 2016.
- ◆ Funding in the amount of \$775,000 is included for improvements at the Robert P. McMath Facility. The McMath Facility houses staff who support pump station operation and maintenance; collection system maintenance, inspections and metering; the Miss Utility Program, the Trouble Response Center and administrative staff to support field operations for the Wastewater Collection Division. FY 2016 funding is included to complete interior repairs such as interior lighting upgrades, HVAC improvements and additional energy conservation measures.
- ◆ Funding in the amount of \$100,000 is included for the planned replacement of sewer meters throughout the County. FY 2016 funding is provided for the continuation of replacing sewer meters used for measuring wastewater flow to and from other jurisdictions for billing and monitoring purposes as well as portable meters used in infiltration and inflow studies to measure wet weather flows.

## Capital Projects Overview

- ◆ Funding in the amount of \$576,000 is included for plant upgrades at the Arlington Wastewater Treatment Plant. This funding will support annual repair and rehabilitation work for various facilities as scheduled in Arlington County's Capital Improvement Program. The County is responsible for 3.0 of the 40 mgd or 7.5 percent of capacity at the Arlington Wastewater Treatment Plant.
- ◆ Funding in the amount of \$500,000 is included for the condition assessment of 166 segments of 8 to 15 inch gravity sewer lines and provides recommendations for the rehabilitation and/or replacement alternatives. FY 2016 funding will provide for phase one of this new program which includes condition assessment of the most critical segments.
- ◆ Funding in the amount of \$3,000,000 is included for the condition assessment of 49 miles of sewer lines with a diameter of 15 inches or larger and provides recommendations for the rehabilitation and/or replacement alternatives. FY 2016 funding in the amount of \$3,000,000 will provide for phase one of this new program which includes condition assessment of the most critical segments.
- ◆ Funding in the amount of \$13,000,000 is included in Fund 69310 to support the reinvestment in the Noman M. Cole, Jr. Pollution Control Plant in order to maintain regulatory compliance requirements as they pertain to the Clean Water Act, Chesapeake Bay Preservation Program and Title V of the Clean Air Act as enforced by the Virginia Department of Environmental Quality. The renovation program follows the plant's Master Plan to evaluate and prioritize projects.

### County and Regional Transportation Projects Fund

Fund 40010, County and Regional Transportation Projects supports the County's implementation of new transportation projects and is funded by the commercial and industrial real estate tax for transportation and Northern Virginia Transportation Authority (NVRTA) local tax revenues. The taxing authority for commercial and industrial real property was authorized under the Transportation Funding and Reform Act of 2007 (HB 3202), approved by the Virginia General Assembly on April 4, 2007, and implemented by the Board of Supervisors as part of the [FY 2009 Adopted Budget Plan](#). This revenue helps accelerate the County's implementation of roadway, transit and pedestrian projects.

HB 3202 allows localities to assess a tax on the value of commercial and industrial real estate and to use the proceeds on new transportation improvements. The County's FY 2016 rate is recommended to remain at 12.5 cents which is the maximum rate allowed per state code, which will generate approximately \$52.7 million in revenue for FY 2016. This estimate is based on current projections in the commercial real estate market.

On April 3, 2013, the Virginia General Assembly approved HB 2313, a transportation funding package. The bill included regional components for planning districts that meet certain thresholds (population, registered vehicles, and transit ridership). Northern Virginia meets these criteria for the imposition of certain taxes, and HB 2313 is expected to generate approximately \$290 million per year for transportation projects in the region. The bill mandates that 70 percent of this regional funding be allocated by the NVRTA, with the remaining 30 percent provided to the individual localities embraced within NVRTA for their determination. Fairfax County's local share of HB 2313 funds is projected to be \$36.9 million in FY 2015 and \$37.7 million in FY 2016. By adopting the commercial and industrial property tax rate of 12.5 cents, the County qualifies to receive these 30 percent revenues.

## Capital Projects Overview

Operations of the Wiehle-Reston East Metrorail Station parking garage began with the opening of Dulles Rail Phase 1 in July 2014. The parking garage is estimated to collect approximately \$2.2 million in parking revenues and \$0.97 million in ground rent. These revenues are used to offset debt service for the construction of the garage and operation and maintenance costs. Beginning in FY 2016, revenues and expenses for debt, operations and maintenance for Metrorail parking garages owned by the County will be collected and disbursed under Fund 40125, Metrorail Parking System Pledged Revenues.

FY 2016 disbursements include \$7.7 million for operating and staff support for project implementation; \$54.1 million for capital projects; \$2.9 million for EDA transportation bonds debt service; \$7.4 million for debt service on the Wiehle-Reston East parking garage; and a \$28.5 million transfer to FAIRFAX CONNECTOR for bus service (Fund 40000, County Transit Systems).

### Other Financing

Funding in the amount of \$12,363,338 includes \$1,300,000 that is associated with projects discussed above including \$200,000 in developer default revenues and \$1,100,000 in athletic services fees. The remaining \$11,063,338 supports various other projects financed by other sources of revenue. Specific funding levels in FY 2016 include:

#### Housing:

- ◆ Funding of \$74,513 is included for the Undesignated Housing Trust Fund project for reallocation to specific projects when identified and approved by both the Fairfax County Redevelopment and Housing Authority (FCRHA) and Board of Supervisors during FY 2016.
- ◆ Funding in the amount of \$505,878 is included for the Land/Unit Acquisition project for reallocation to specific projects when identified and approved by both the Fairfax County Redevelopment and Housing Authority (FCRHA) and Board of Supervisors during FY 2016.

#### Other:

- ◆ Funding in the amount of \$647,000 is included for the replacement of the Reston Community Center backstage HVAC unit, replacement of the Center Stage theatre roof sections, replacement of the Hunters Woods front building area, and replacement of light fixtures.
- ◆ Funding in the amount of \$1,783,161 is included for capital improvements at the McLean Community Center which include \$1,388,161 to support various facets of the renovation project; \$150,000 to support HVAC replacement in the theatre balcony; \$175,000 to update signage throughout the facility; and \$70,000 for the design and construction of the Teen Center restrooms to comply with Americans with Disabilities Act requirements.
- ◆ Funding in the amount of \$8,052,786 is included for various school construction projects financed from a state construction grant, Parent Teachers Association/Parent Teacher Organization receipts, and transfers from Fund S31000, Public School Construction Fund. For more details, see the [Fairfax County Public School's FY 2016 Approved Budget](#).



# 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 expanded and renovated Courthouse, 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 and construction delays. A new facility, for example, will often require additional staff, an increase in utility costs, and increases in custodial, security 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 expansion/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 2016 timeframe, a number of new facilities such as Herndon Fire Station, Lincolnia Senior Center, and Pohick Regional Library will be completed. These new facilities will require additional operating funds for the Facilities Management Department, including funding for utilities, custodial services, grounds maintenance, and repairs. In FY 2016, full year operational costs have been included for the following facilities: Fire and Rescue Training Academy Renovation and Expansion (Phase II), McLean Police Station Renovation and Expansion, Providence Community Center, Reston Police Station Renovation, Merrifield Human Services (Mid-County), Woodrow Wilson Community Library Renovation and Expansion, and Herndon Fire Station Renovation and Expansion.

## Capital Projects Overview

### New, Renovated, or Expanded County Facilities in FY 2016

Facility	Fiscal Year Completion	Additional Positions	Estimated Net Operating Costs
<b>FY 2016 New, Renovated, or Expanded Facilities</b>			
Facilities Management Department (FMD) Operational Costs for New Facilities	FY 2016	0/0.0 FTE	\$477,503
<b>Total FY 2016 Costs</b>		<b>0/0.0 FTE</b>	<b>\$477,503</b>

The following facilities are scheduled to open in FY 2016 or later and may require additional staffing and operating costs beginning in FY 2017. Requests for funding will be reviewed as part of the development of the annual budget in the year the facility becomes operational.

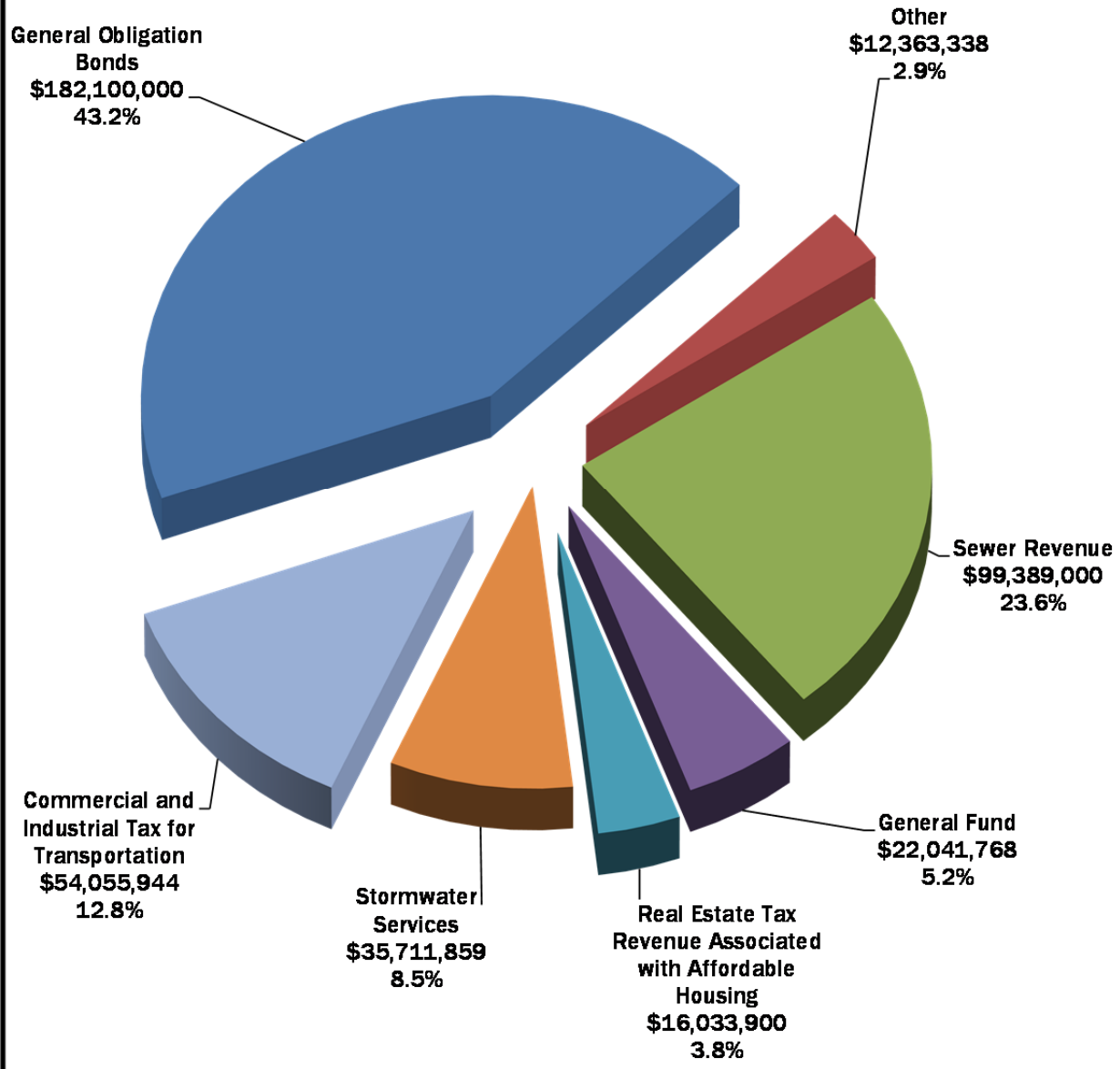
Facility	Fiscal Year Completion
Herndon Fire Station	FY 2016
Lincolnia Senior Center	FY 2016
Pohick Regional Library	FY 2016
Huntington Bus Operations Facility	FY 2017
Public Safety Headquarters	FY 2017
Tysons Pimmit Regional Library	FY 2017
West Ox Bus Operations Center Phase II	FY 2017
Courtroom Renovations	FY 2018
Herndon Parking Garage	FY 2018
Innovation Center Station	FY 2018
John Marshall Community Library	FY 2018
Lewinsville Redevelopment	FY 2018
McLean Community Center Renovation	FY 2018
Reston-Herndon Bus Operations Facility Renovations	FY 2018
Reston Regional Library	FY 2018
Huntington Levee	FY 2019
Jefferson Fire Station	FY 2019
Lorton Fire Station	FY 2019
East County Human Services Center	TBD
Springfield Multi-Use Transit Hub	TBD

### Summary of FY 2016 Capital Construction Program

Major segments of the County's FY 2016 Capital Construction Program are presented in several pie charts that follow to visually demonstrate the funding sources for capital expenditures. Capital construction expenditures by fund are shown in the Summary Schedule of FY 2016 Funded Capital Projects. In addition, a list of all projects funded in FY 2016 and their funding sources has been included in this section. For additional information, see the Capital Project Funds section of the Capital Construction and Other Operating Funds in Volume 2. Detailed information concerning capital projects in Fund S31000, Public School Construction, can be found in the [Fairfax County Public School's FY 2016 Approved Budget](#).

# Capital Projects Overview

## CAPITAL CONSTRUCTION PROJECTS FY 2016 SOURCE OF FUNDS

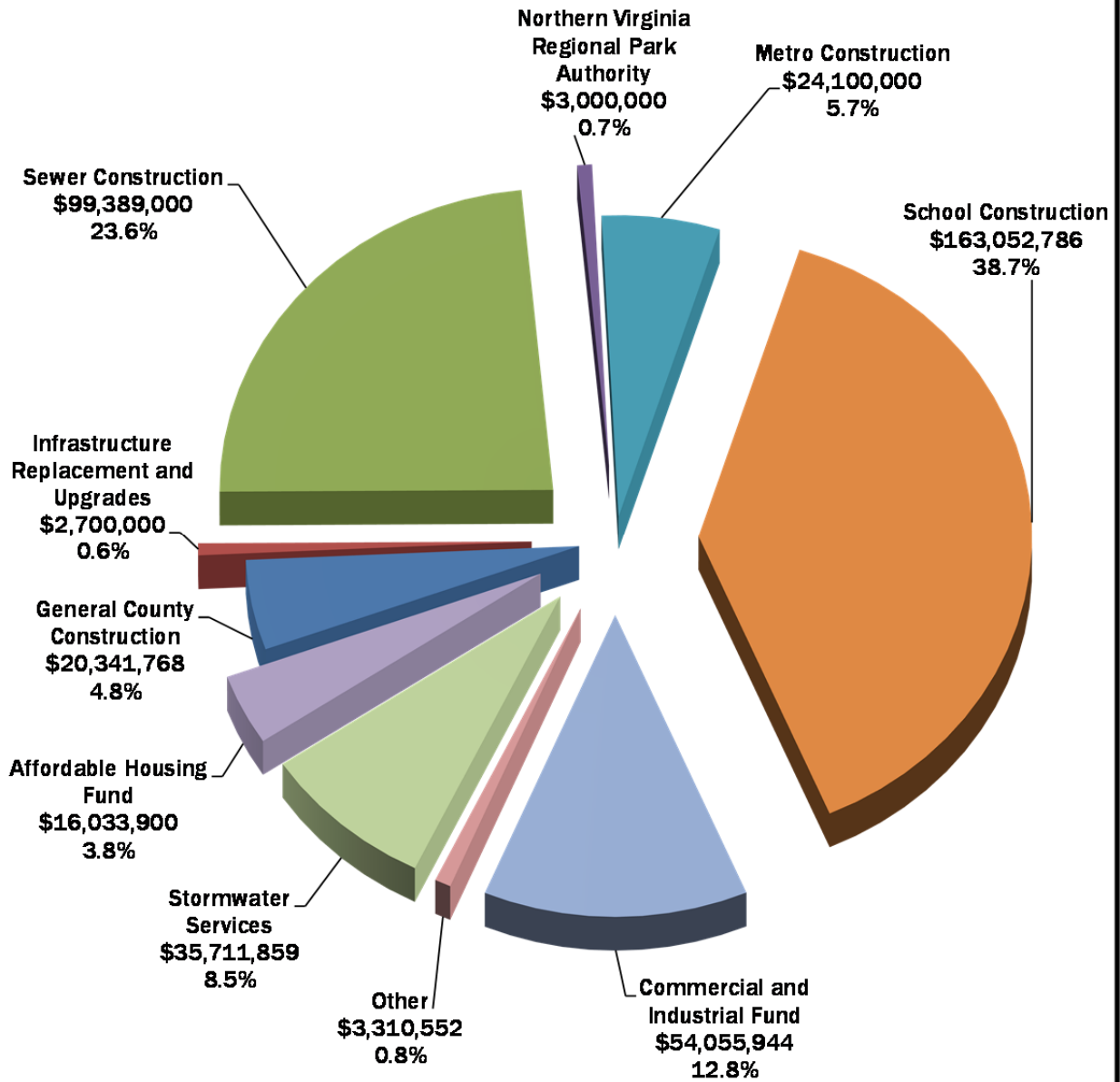


**TOTAL = \$421,695,809**

NOTE: This chart does not include debt service funding.

# Capital Projects Overview

## CAPITAL CONSTRUCTION PROJECTS FY 2016 EXPENDITURES

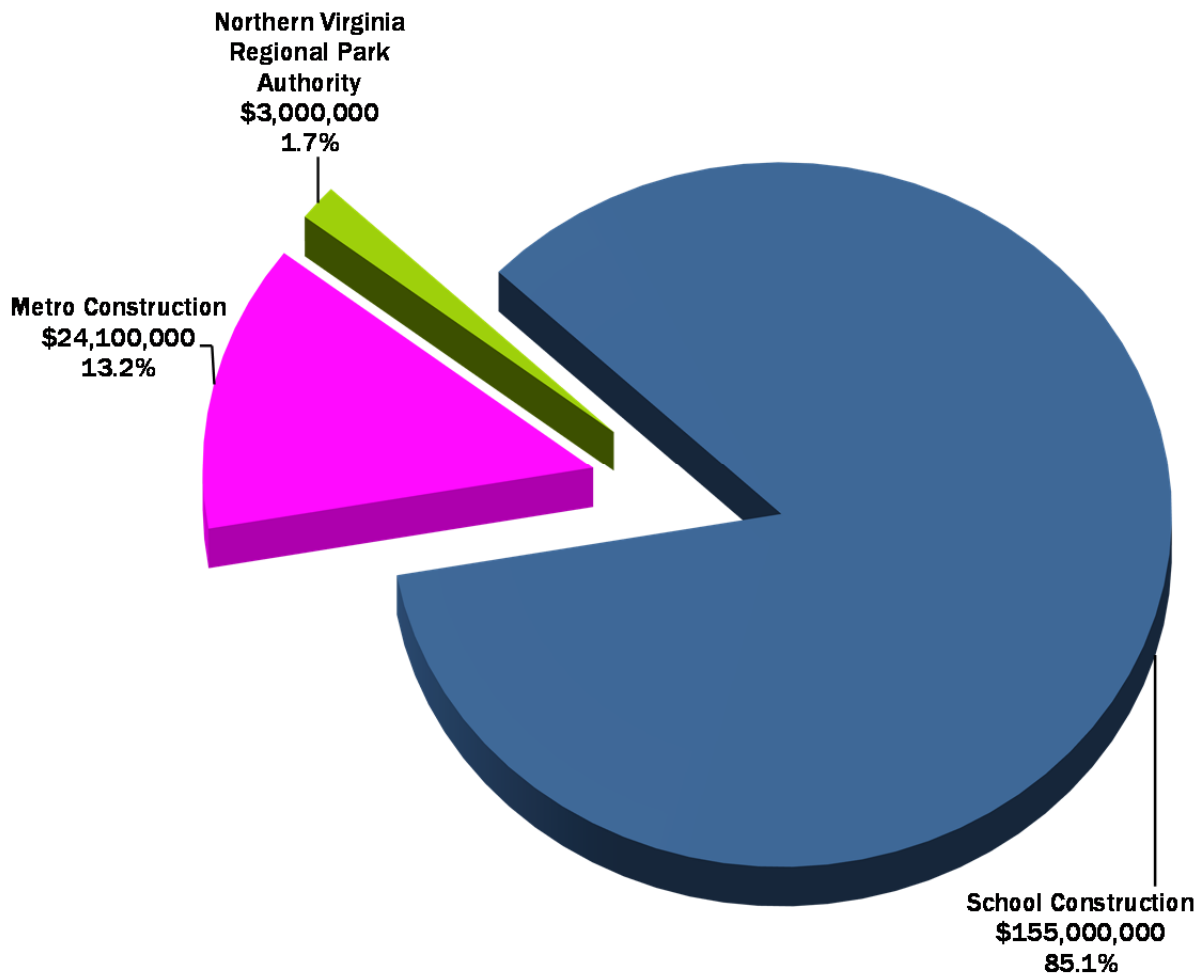


**TOTAL = \$421,695,809**

NOTE: This chart does not include debt service funding.

## Capital Projects Overview

### GENERAL OBLIGATION BOND FINANCED CAPITAL PROJECTS FY 2016 EXPENDITURES



**TOTAL = \$182,100,000**

**SUMMARY SCHEDULE OF FY 2016  
FUNDED CAPITAL PROJECTS**

**EXPENDITURES**

**FY 2016 FINANCING**

Fund/Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Adopted Budget Plan	General Obligation Bonds <sup>1</sup>	General Fund	Federal/ State Aid	Other <sup>2</sup>
<b>SPECIAL REVENUE FUNDS<sup>3</sup></b>								
40000 County Transit Systems	\$3,098,580	\$0	\$8,839,722	\$0	\$0	\$0	\$0	\$0
40010 County and Regional Transportation Projects	11,220,879	59,892,152	252,952,511	54,055,944	0	0	0	54,055,944
40050 Reston Community Center	198,579	130,000	503,148	647,000	0	0	0	647,000
40060 McLean Community Center	953,214	804,739	1,152,487	1,783,161	0	0	0	1,783,161
40100 Stormwater Services <sup>4</sup>	32,601,462	29,961,954	83,952,669	35,711,859	0	0	0	35,711,859
40140 Refuse Collection and Recycling	93,188	0	1,014,324	0	0	0	0	0
40150 Refuse Disposal	97,200	1,000,000	3,143,764	0	0	0	0	0
40170 I-95 Refuse Disposal	322,768	1,000,000	8,949,536	0	0	0	0	0
40300 Housing Trust Fund	1,146,726	639,972	6,184,391	580,391	0	0	0	580,391
<b>Subtotal</b>	<b>\$49,732,596</b>	<b>\$93,428,817</b>	<b>\$366,692,552</b>	<b>\$92,778,355</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,778,355</b>
<b>DEBT SERVICE FUNDS</b>								
20000 Consolidated County and Schools Debt Service Fund	\$295,655,952	\$316,009,005	\$321,297,599	\$321,900,342	\$0	\$314,950,773	\$0	\$6,949,569
<b>Subtotal</b>	<b>\$295,655,952</b>	<b>\$316,009,005</b>	<b>\$321,297,599</b>	<b>\$321,900,342</b>	<b>\$0</b>	<b>\$314,950,773</b>	<b>\$0</b>	<b>\$6,949,569</b>
<b>CAPITAL PROJECTS FUNDS</b>								
30000 Metro Operations and Construction <sup>5</sup>	\$26,742,267	\$26,800,000	\$32,674,018	\$24,100,000	\$24,100,000	\$0	\$0	\$0
30010 County Construction and Contributions	35,468,787	23,183,981	98,488,079	23,341,768	3,000,000	19,041,768	0	1,300,000
30020 Infrastructure Replacement and Upgrades	14,566,238	2,700,000	24,987,845	2,700,000	0	2,700,000	0	0
30030 Library Construction	1,446,008	0	37,664,832	0	0	0	0	0
30040 Contributed Roadway Improvement Fund	1,703,050	0	35,813,352	0	0	0	0	0
30060 Pedestrian Walkway Improvements	835,185	300,000	3,720,868	300,000	0	300,000	0	0
30070 Public Safety Construction	31,017,334	0	240,592,955	0	0	0	0	0
30080 Commercial Revitalization Program	415,375	0	2,505,474	0	0	0	0	0
30090 Pro Rata Share Drainage Construction	4,076,265	0	4,933,986	0	0	0	0	0
30310 Housing Assistance Program	132,489	0	6,698,527	0	0	0	0	0
30300 The Penny for Affordable Housing Fund	14,572,947	16,478,400	42,351,662	16,033,900	0	0	0	16,033,900
30400 Park Authority Bond Construction	18,650,538	0	79,525,061	0	0	0	0	0
S31000 Public School Construction	208,478,379	162,724,928	521,900,277	163,052,786	155,000,000	0	0	8,052,786
<b>Subtotal</b>	<b>\$358,104,862</b>	<b>\$232,187,309</b>	<b>\$1,131,856,936</b>	<b>\$229,528,454</b>	<b>\$182,100,000</b>	<b>\$22,041,768</b>	<b>\$0</b>	<b>\$25,386,686</b>
<b>ENTERPRISE FUNDS</b>								
69300 Sewer Construction Improvements	\$83,077,624	\$83,693,176	\$119,923,788	\$86,389,000	\$0	\$0	\$0	\$86,389,000
69310 Sewer Bond Construction	36,933,562	0	31,510,145	13,000,000	0	0	0	13,000,000
<b>Subtotal</b>	<b>\$120,011,186</b>	<b>\$83,693,176</b>	<b>\$151,433,933</b>	<b>\$99,389,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,389,000</b>
<b>TOTAL</b>	<b>\$823,504,596</b>	<b>\$725,318,307</b>	<b>\$1,971,281,020</b>	<b>\$743,596,151</b>	<b>\$182,100,000</b>	<b>\$336,992,541</b>	<b>\$0</b>	<b>\$224,503,610</b>

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

<sup>2</sup> Other financing includes developer contributions and payments, sewer system revenues, transfers from other funds, pro rata deposits, special revenue funds, and fund balances.

<sup>3</sup> Reflects the capital construction portion of total expenditures.

<sup>4</sup> As part of the FY 2010 Adopted Budget Plan, a service district was created to support stormwater management operating and capital requirements, as authorized by Code of Virginia Ann. sections 15.2-2400.

<sup>5</sup> Reflects capital construction portion of Metro expenses net of State Aid.

**FY 2016 FUNDED CAPITAL PROJECTS**  
**(For additional information see referenced Fund narratives)**

<b>Fund</b>	<b>Project Name</b>	<b>Project</b>	<b>FY 2016 Adopted Total</b>	<b>General Fund (Paydown)</b>	<b>General Obligation Bonds</b>	<b>Athletic Services Fee</b>	<b>Sewer Revenues</b>	<b>Stormwater Revenues</b>	<b>Penny for Affordable Housing</b>	<b>Commercial and Industrial Revenues</b>	<b>Other Revenues</b>
30000	Metro Operations and Construction Contribution	N/A	\$24,100,000		\$24,100,000						
30010	ADA Compliance - FMD	GF-000001	\$2,224,750	\$2,224,750							
30010	ADA Compliance - Park Authority	PR-000083	\$1,840,000	\$1,840,000							
30010	Athletic Fields - APRT Amenity Maintenance	2G79-220-000	\$50,000	\$50,000							
30010	Athletic Field Maintenance	2G51-002-000	\$2,700,000	\$2,700,000							
30010	Athletic Services Fee - Turf Field Development	PR-000080	\$200,000			\$200,000					
30010	Athletic Services Fee - Custodial Support	2G79-219-000	\$275,000			\$275,000					
30010	Athletic Services Fee - Diamond Field Maintenance	2G51-003-000	\$1,000,000	\$750,000		\$250,000					
30010	Athletic Services Fee - Sports Scholarships	2G79-221-000	\$150,000	\$75,000		\$75,000					
30010	Athletic Services Fee - Turf Field Replacement	PR-000097	\$1,250,000	\$950,000		\$300,000					
30010	Developer Defaults	2G25-020-000	\$300,000	\$100,000							\$200,000
30010	EIP - Energy Education and Outreach	2G02-021-000	\$150,000	\$150,000							
30010	EIP - Environmental Initiatives	2G02-001-000	\$105,000	\$105,000							
30010	EIP - Invasive Plant Removal	2G51-032-000	\$150,000	\$150,000							
30010	EIP - Park Lighting and Energy Retrofits	2G51-034-000	\$130,000	\$130,000							
30010	Emergency Directive Program	2G25-018-000	\$100,000	\$100,000							
30010	Reinvestment, Repair, and Emergency Maintenance of County Roads	2G25-021-000	\$150,000	\$150,000							
30010	Athletic Fields - FCPS Lighting	PR-000082	\$250,000	\$250,000							
30010	Laurel Hill Development - FMD	2G08-001-000	\$765,000	\$765,000							
30010	Laurel Hill Development - Parks	2G51-008-000	\$319,735	\$319,735							
30010	Revitalization Maintenance - CRP Areas	2G25-014-000	\$750,000	\$750,000							
30010	Revitalization Maintenance - Tysons	2G25-088-000	\$460,000	\$460,000							
30010	NOVA Community College Contribution	2G25-013-000	\$2,513,018	\$2,513,018							
30010	NVRPA Contribution	2G06-003-000	\$3,000,000		\$3,000,000						
30010	Parks - Facility/Equipment Maintenance	2G51-007-000	\$470,000	\$470,000							
30010	Athletic Fields - Park Maintenance at FCF	2G51-001-000	\$860,338	\$860,338							
30010	Parks - General Maintenance	2G51-005-000	\$425,000	\$425,000							
30010	Parks - Ground Maintenance	2G51-006-000	\$787,076	\$787,076							
30010	Salona Property Payment	2G06-001-000	\$916,851	\$916,851							
30010	School-Aged Child Care Contribution	2G25-012-000	\$1,000,000	\$1,000,000							
30010	Survey Control Network Monumentation	2G25-019-000	\$50,000	\$50,000							
30020	Electrical System Upgrades and Replacements	GF-000017	\$550,000	\$550,000							
30020	Elevator/Escalator Replacement	GF-000013	\$112,000	\$112,000							
30020	Emergency Building Repairs	GF-000008	\$130,000	\$130,000							
30020	Fire Alarm System Replacement	GF-000009	\$96,000	\$96,000							
30020	HVAC System Upgrades and Replacement	GF-000011	\$1,215,000	\$1,215,000							
30020	Roof Repairs and Waterproofing	GF-000010	\$597,000	\$597,000							
30060	Emergency Maintenance of Existing Trails	2G25-057-000	\$300,000	\$300,000							

**FY 2016 FUNDED CAPITAL PROJECTS**  
**(For additional information see referenced Fund narratives)**

Fund	Project Name	Project	FY 2016 Adopted Total	General Fund (Paydown)	General Obligation Bonds	Athletic Services Fee	Sewer Revenues	Stormwater Revenues	Penny for Affordable Housing	Commercial and Industrial Revenues	Other Revenues
30300	Affordable/Workforce Housing	2H38-072-000	\$282,500						\$282,500		
30300	Crescent Apartments Debt Service	2H38-075-000	\$3,350,000						\$3,350,000		
30300	Housing Blueprint Project	2H38-180-000	\$6,647,512						\$6,647,512		
30300	Wedgewood Debt Service	2H38-081-000	\$5,753,888						\$5,753,888		
40010	Construction Reserve	2G40-001-000	\$54,055,944							\$54,055,944	
40050	Reston Com. Center-Center Stage Theatre Enhancements	CC-000008	\$647,000								\$647,000
40060	McLean Community Center Improvements	CC-000006	\$1,783,161								\$1,783,161
40100	Conveyance System Rehabilitation	SD-000034	\$6,000,000					\$6,000,000			
40100	Dam Safety and Facility Rehabilitation	SD-000033	\$6,500,000					\$6,500,000			
40100	Emergency and Flood Response Projects	SD-000032	\$1,000,000					\$1,000,000			
40100	NVSWD Contributory	2G25-007-000	\$485,064					\$485,064			
40100	Occoquan Monitoring Contributory	2G25-008-000	\$115,611					\$115,611			
40100	Stormwater Allocation to Towns	2G25-027-000	\$371,247					\$371,247			
40100	Stormwater Regulatory Program	2G25-006-000	\$6,000,000					\$6,000,000			
40100	Stream and Water Quality Improvements	SD-000031	\$15,239,937					\$15,239,937			
40300	Land/Unit Acquisition	2H38-066-000	\$505,878								\$505,878
40300	Undesignated Housing Trust Fund	2H38-060-000	\$74,513								\$74,513
69300	Alexandria WWTP Upgrades and Rehabilitation	WW-000021	\$21,209,000				\$21,209,000				
69300	Arlington WWTP Rehabilitation	WW-000020	\$576,000				\$576,000				
69300	Blue Plains WWTP Upgrades and Rehabilitation	WW-000022	\$16,950,000				\$16,950,000				
69300	Collection System Replacement and Rehabilitation	WW-000007	\$16,800,000				\$16,800,000				
69300	Extension and Improvement Projects	WW-000006	\$3,000,000				\$3,000,000				
69300	Force Main Rehabilitation	WW-000008	\$2,260,000				\$2,260,000				
69300	Integrated Sewer Metering	WW-000005	\$100,000				\$100,000				
69300	Large Diameter Pipe Rehabilitation and Replacement	WW-000026	\$3,000,000				\$3,000,000				
69300	Noman Cole Treatment Plant Renewal	WW-000009	\$13,108,000				\$13,108,000				
69300	Pumping Station Rehabilitation	WW-000001	\$8,111,000				\$8,111,000				
69300	Robert P. McMath Facility Improvements	WW-000004	\$775,000				\$775,000				
69300	Sewer Sag Program	WW-000024	\$500,000				\$500,000				
69310	Noman Cole Treatment Plant Renovations	WW-000017	\$13,000,000				\$13,000,000				
S31000	Public School Construction	N/A	\$163,052,786		\$155,000,000						\$8,052,786
	<b>Total</b>		<b>\$421,695,809</b>	<b>\$22,041,768</b>	<b>\$182,100,000</b>	<b>\$1,100,000</b>	<b>\$99,389,000</b>	<b>\$35,711,859</b>	<b>\$16,033,900</b>	<b>\$54,055,944</b>	<b>\$11,263,338</b>





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# FY 2016

Adopted Budget Plan



## **Trends and Demographics**

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## Trends and Demographics

### HOUSEHOLD TAX ANALYSES

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 2010 to FY 2016. This period provides five years of actual data, estimates for FY 2015 based on year-to-date experience, and projections for FY 2016. Historical dollar amounts are converted to FY 2016 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 2.3 percent from FY 2010 to FY 2014. Projections for inflation in FY 2015 and FY 2016 are based on a forecast of 1.5 percent in FY 2015 and 2.3 percent in FY 2016 using forecasts from the Congressional Budget Office.

### HOUSEHOLD TAXATION TRENDS: SELECTED CATEGORIES FY 2010 - FY 2016

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. The Real Estate Tax analysis includes the adopted FY 2016 Real Estate tax rate of \$1.09 per \$100 of assessed value. 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 \$6,466.06 in selected County General Fund taxes in FY 2016, \$53.17 more than in FY 2015 after adjusting for inflation. From FY 2010 to FY 2016, the inflation adjusted County taxes paid by the "typical" household have increased \$289.36. Note that taxes paid in FY 2010 through FY 2016 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.)

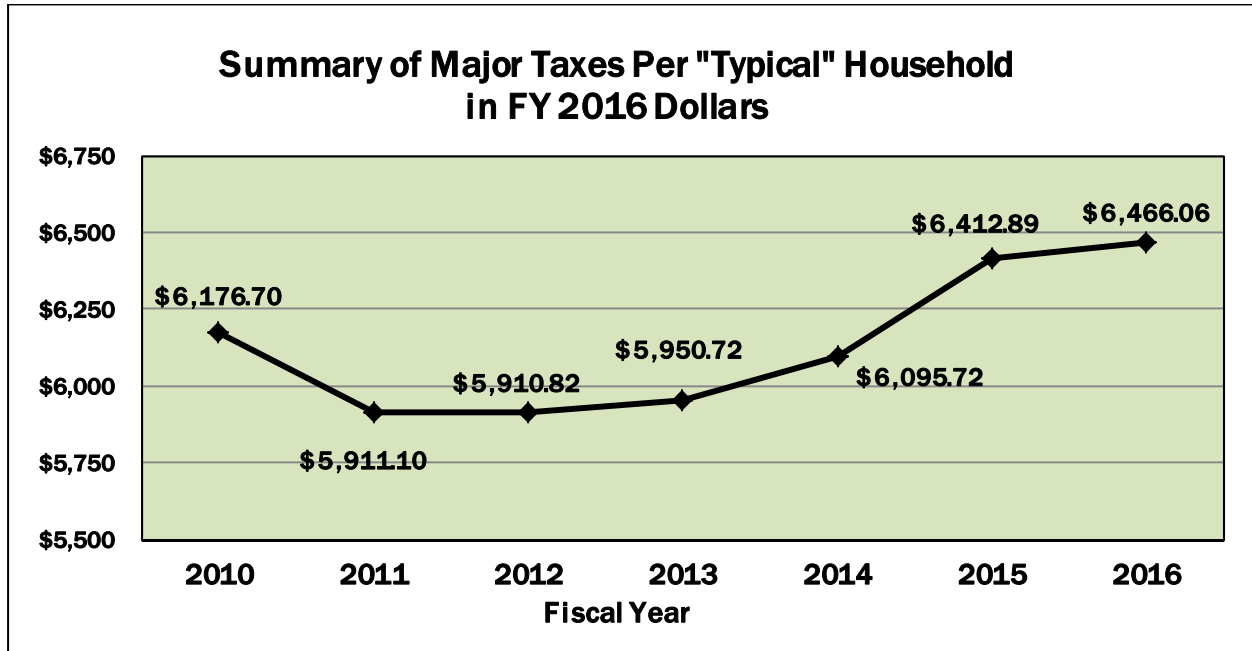
### Summary of Major Taxes Per "Typical" Household

	Number of Households	Real Estate Tax In FY 2016 Dollars	Personal Property Tax In FY 2016 Dollars <sup>1</sup>	Sales Tax in FY 2016 Dollars	Consumer Utility Tax in FY 2016 Dollars	Total Taxes in FY 2016 Dollars <sup>1</sup>
<b>FY 2010</b>	386,100	\$5,405.09	\$266.75	\$439.62	\$65.24	\$6,176.70
<b>FY 2011</b>	394,127	\$5,155.06	\$265.67	\$428.48	\$61.89	\$5,911.10
<b>FY 2012</b>	398,700	\$5,129.10	\$283.06	\$439.44	\$59.22	\$5,910.82
<b>FY 2013</b>	399,500	\$5,106.81	\$343.66	\$441.05	\$59.20	\$5,950.72
<b>FY 2014</b>	401,000	\$5,265.68	\$342.63	\$428.44	\$58.97	\$6,095.72
<b>FY 2015<sup>2</sup></b>	402,900	\$5,576.98	\$343.67	\$434.42	\$57.82	\$6,412.89
<b>FY 2016<sup>2</sup></b>	404,900	\$5,636.40	\$339.20	\$434.22	\$56.24	\$6,466.06

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the state's Personal Property Tax Relief program. The reductions were 70.0 percent in both FY 2010 and FY 2011, 68.0 percent in FY 2012, 63.0 percent in both FY 2013 and FY 2014 and 62.0 percent in FY 2015. The reduction in FY 2016 is set at 62.0 percent. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> 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 2016 Dollars
<b>FY 2010</b>	\$457,898	\$1.04	\$4,762.14	\$5,405.09
<b>FY 2011</b>	\$433,409	\$1.09	\$4,724.16	\$5,155.06
<b>FY 2012</b>	\$445,533	\$1.07	\$4,767.20	\$5,129.10
<b>FY 2013</b>	\$449,964	\$1.075	\$4,837.11	\$5,106.81
<b>FY 2014</b>	\$467,394	\$1.085	\$5,071.22	\$5,265.68
<b>FY 2015<sup>1</sup></b>	\$500,146	\$1.090	\$5,451.59	\$5,576.98
<b>FY 2016<sup>1</sup></b>	\$517,101	\$1.090	\$5,636.40	\$5,636.40

<sup>1</sup> Estimated.

As shown in the preceding table, Real Estate Taxes per "typical" household are projected to increase \$184.81 between FY 2015 and FY 2016 to \$5,636.40, not adjusting for inflation. This increase is the result of the 3.39 percent increase in the mean assessed value of residential properties within the County and no change in the General Fund Real Estate Tax rate of \$1.09 per \$100 of assessed value.

Since FY 2010, Real Estate Taxes have increased \$874.26, or an average annual increase of 2.8 percent per year, not adjusting for inflation. Adjusted for inflation, Real Estate Taxes per "typical" household are \$231.31 more than in FY 2010, an average annual increase of 0.7 percent.

## Trends and Demographics

### Personal Property Tax Per "Typical" Household

	Personal Property Taxes			After PPTRA		
	Attributed to Individuals	Number of Households	Tax per Household	Tax per Household in FY 2016 Dollars	Adjusted Tax per Household <sup>1</sup>	Adjusted Tax per Household in FY 2016 Dollars <sup>1</sup>
<b>FY 2010</b>	\$302,475,782	386,100	\$783.41	\$889.18	\$235.02	\$266.75
<b>FY 2011</b>	\$319,851,985	394,127	\$811.55	\$885.57	\$243.46	\$265.67
<b>FY 2012</b>	\$327,790,000	398,700	\$822.15	\$884.56	\$263.09	\$283.06
<b>FY 2013</b>	\$351,467,917	399,500	\$879.77	\$928.82	\$325.51	\$343.66
<b>FY 2014</b>	\$357,621,289	401,000	\$891.82	\$926.02	\$329.97	\$342.63
<b>FY 2015<sup>2</sup></b>	\$356,193,566	402,900	\$884.07	\$904.40	\$335.95	\$343.67
<b>FY 2016<sup>2</sup></b>	\$361,426,489	404,900	\$892.63	\$892.63	\$339.20	\$339.20

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the state's Personal Property Tax Relief program. The reductions were 70.0 percent in both FY 2010 and FY 2011, 68.0 percent in FY 2012, 63.0 percent in both FY 2013 and FY 2014 and 62.0 percent in FY 2015. The reduction in FY 2016 is set at 62.0 percent. The difference in revenue will be paid to the County by the Commonwealth of Virginia.

<sup>2</sup> 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 reduces an individual's Personal Property Tax payment. In FY 2007, statewide reimbursements were capped at \$950 million, with each locality receiving a percentage allocation from this fixed amount determined by the locality's share of statewide tax year 2004 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 fluctuate. Based on a County staff analysis, the effective state reimbursement percentage was 67.00 percent in FY 2008, 68.50 percent in FY 2009, 70.00 percent in both FY 2010 and FY 2011, 68.00 percent in FY 2012, 63.00 in both FY 2013 and FY 2014. The FY 2015 reimbursement percentage declined to 62.00 percent and remains at this level in FY 2016.

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 increase \$3.25 between FY 2015 and FY 2016 to \$339.20 based on a 62.00 percent state share. The FY 2016 Personal Property Tax per "typical" household is \$104.18 higher than what was paid in FY 2010, not adjusting for inflation. When adjustments are made for inflation, the "typical" household is projected to pay \$72.45 more in FY 2016 than FY 2010. There have been no changes to the Personal Property Tax rate of \$4.57 per \$100 of assessed value for individuals during the FY 2010 to FY 2016 period, except for mobile homes and boats which are taxed at the prevailing Real Estate Tax rate each fiscal year.

## Trends and Demographics

The FY 2016 Adopted Budget Plan also includes an annual Vehicle Registration Fee on motor vehicles. The fee will be levied at \$33 for passenger vehicles that weigh 4,000 pounds or less and \$38 on passenger vehicles that weight more than 4,000 pounds. The fee for motorcycles is \$18. This fee was levied prior to FY 2007 at \$25 for all passenger vehicles regardless of weight and at \$18 for motorcycles.

### Sales Tax Per "Typical" Household

	Total Sales Tax	Number of Households	Tax per Household	Tax per Household in FY 2016 Dollars
<b>FY 2010</b>	\$149,547,338	386,100	\$387.33	\$439.62
<b>FY 2011</b>	\$154,757,415	394,127	\$392.66	\$428.48
<b>FY 2012</b>	\$162,839,599	398,700	\$408.43	\$439.44
<b>FY 2013</b>	\$166,893,847	399,500	\$417.76	\$441.05
<b>FY 2014</b>	\$165,459,545	401,000	\$412.62	\$428.44
<b>FY 2015<sup>1</sup></b>	\$171,089,575	402,900	\$424.65	\$434.42
<b>FY 2016<sup>1</sup></b>	\$175,815,535	404,900	\$434.22	\$434.22

<sup>1</sup> Estimated.

As shown in the table above, FY 2016 Sales Tax paid per household is estimated to be \$434.22 or \$46.89 more than FY 2010, not adjusting for inflation. This represents an average annual increase of 1.9 percent since FY 2010. Adjusting for inflation, Sales Tax paid per household declined \$5.40 during this 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 2016 Dollars
<b>FY 2010</b>	\$22,192,306	386,100	\$57.48	\$65.24
<b>FY 2011</b>	\$22,355,408	394,127	\$56.72	\$61.89
<b>FY 2012</b>	\$21,943,780	398,700	\$55.04	\$59.22
<b>FY 2013</b>	\$22,399,854	399,500	\$56.07	\$59.20
<b>FY 2014</b>	\$22,771,865	401,000	\$56.79	\$58.97
<b>FY 2015<sup>1</sup></b>	\$22,771,865	402,900	\$56.52	\$57.82
<b>FY 2016<sup>1</sup></b>	\$22,771,865	404,900	\$56.24	\$56.24

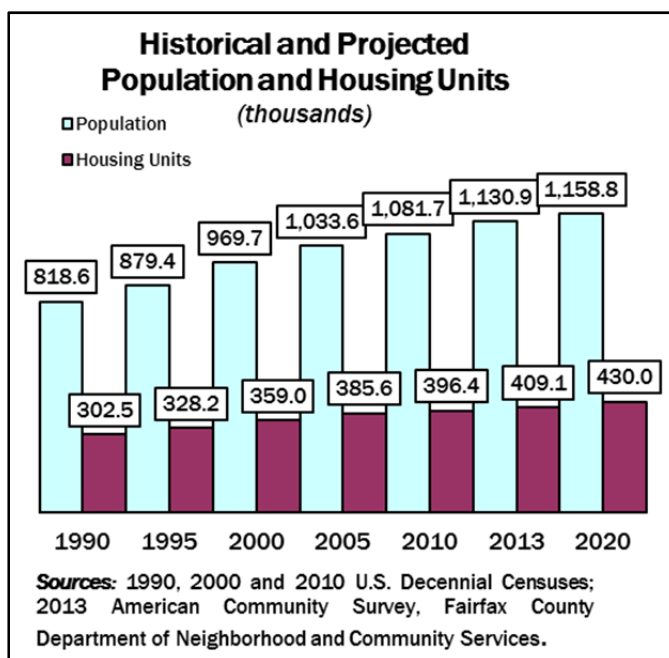
Based on data from the utility companies, it is estimated that residential consumers pay approximately 43.0 percent of the Electric Taxes and 73.0 percent of the Gas Taxes received by the County. Utility Taxes per household have remained relatively stable from FY 2010 through FY 2016. In FY 2016, the "typical" household will pay an estimated \$56.24 in Consumer Utility Taxes, \$1.24 less than in FY 2010, without adjusting for inflation. From FY 2010 to FY 2016, the "typical" household has experienced an average annual decrease of 2.4 percent, or \$9.00 over the period, adjusted for inflation.

# 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



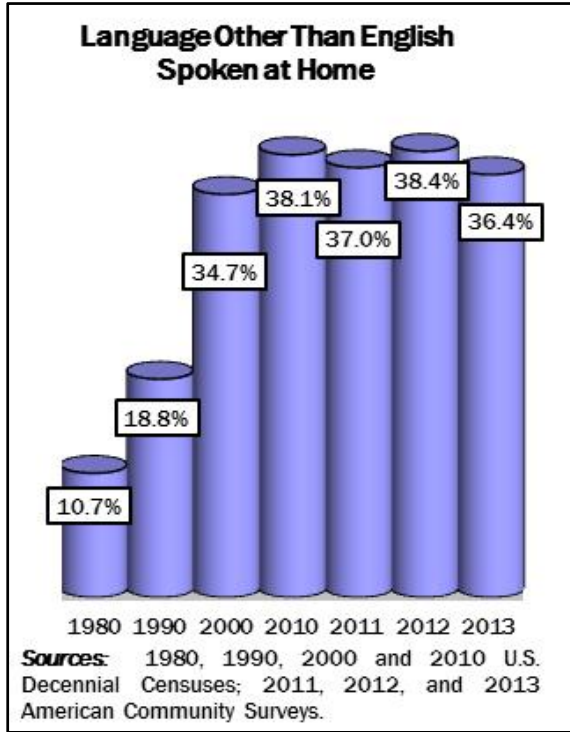
Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. From 1990 to 2000, the County added over 151,100 residents. Growth moderated during the 1990s and the County's population expanded by 150,000 residents. This 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 decelerated, adding 112,000 residents between 2000 and 2010. Based on the 2013 American Community Survey, Fairfax County had a population of 1,130,924 residents in 2013. Between 2010 and 2020, the population of Fairfax County is expected to increase over 77,100 residents to 1,158,800.

Between 1990 and 2000, housing units grew 18.7 percent, just slightly above population growth of 18.5 percent. From 2000 to 2010, this trend reversed, with population growth at 11.5 percent, surpassing housing unit growth of 10.4 percent. From 2010 to 2020, population and housing units are anticipated to grow 7.1 percent and 8.5 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

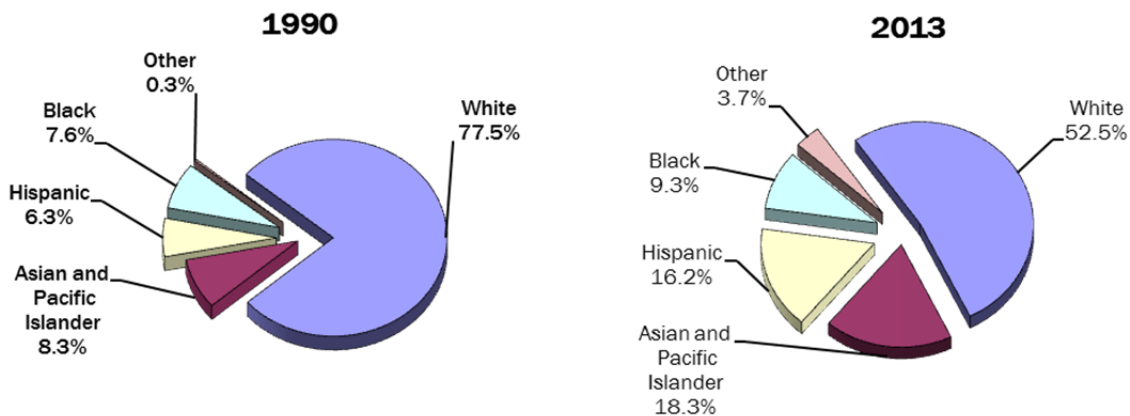


Fairfax County’s population is rich in diversity. Based on the 2013 American Community Survey, the number of persons speaking a language other than English at home is estimated to be approximately 383,700 residents, or 36.4 percent of the County’s population age five years or older. In 1980, less than 11 percent of residents age five years or older spoke a language other than English at home. This percentage rose to nearly 19 percent in 1990. By 2000, it was 34.7 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 2000 and FY 2014, total public school membership increased 19.0 percent, while ESOL enrollment grew 131.7 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.

## Racial/ Ethnic Composition



**Sources:** 1990 U.S. Decennial Census and 2013 American Community Survey.

In 1990, racial and ethnic minorities comprised less than a quarter of Fairfax County’s population. In 2013, over 47 percent of County’s population consisted of ethnic minorities. The two fastest growing groups are Hispanics and Asians and Pacific Islanders, which have both more than doubled their share of the County’s population between 1990 and 2013. These two minority groups are anticipated to remain the County’s most rapidly expanding racial or ethnic groups during the next five years. 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

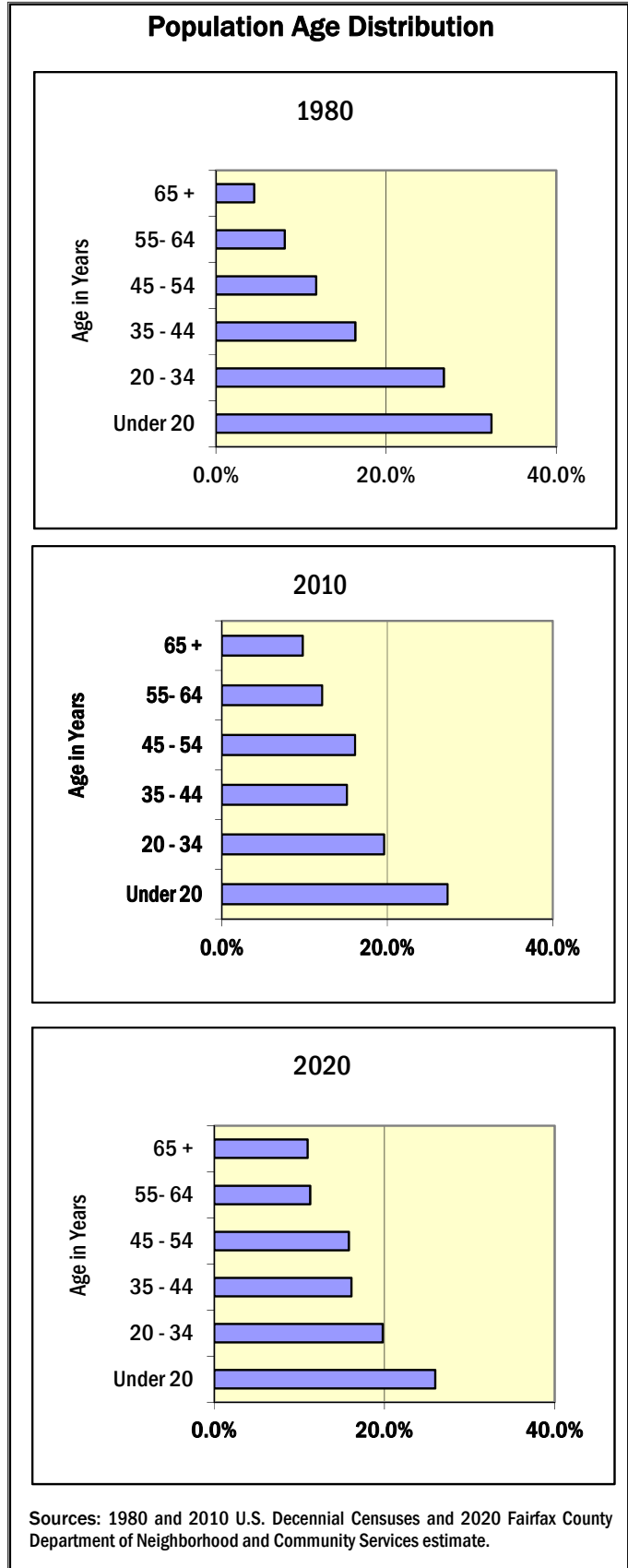
## Population Age Distribution

Fairfax County’s population has grown steadily older since 1980. Between 1980 and 2010, the percentage of children age 19 years and younger became a smaller proportion of the total population, dropping from 32.4 percent to 26.4 percent in 2010. It is anticipated that this trend will remain steady through 2020, with the percentage of those 19 years old and younger remaining at 26.4 percent.

The number of adults age 45 to 54 years expanded rapidly between 1980 and 2010, as the first “baby boomers” began to enter into their fifties. This age group’s sharp growth trend will begin to reverse between 2010 and 2020, 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 2010, 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, with its share of the population reaching 13.7 percent by 2020.

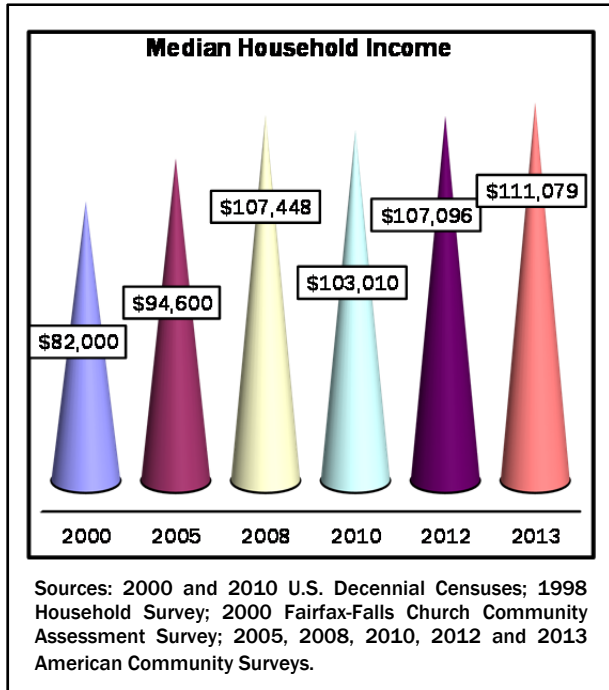
The age distribution of Fairfax County’s population greatly impacts the demand and, therefore, the costs of providing many local government services. For example, the number, location, and size of school and day care facilities are directly affected by the number and proportion of children. Transportation 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.



# Trends and Demographics

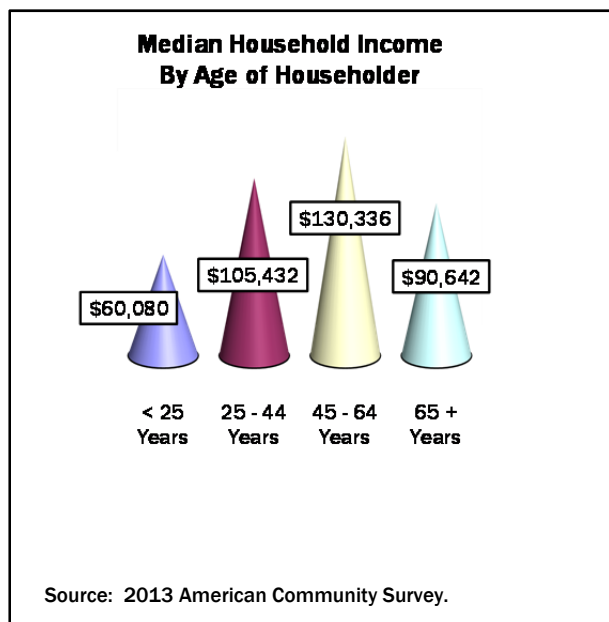
Public safety programs also are impacted by age demographics. Crime rates, for example, are highest among persons age 15 to 34. In addition, the youngest and the oldest drivers have the greatest probability of being involved in traffic accidents.

## Household Income



The median household income in Fairfax County was \$111,079 in 2013, the third highest in the nation for counties with a population of 250,000 or more after neighboring Loudoun County in Virginia and Howard County in Maryland. Fairfax County's 2013 median household income increased 3.7 percent over 2012. Consequently, households in Fairfax County had slightly higher disposable income to spend or save. Since 2000, median household income in the County has risen at a rate of 2.4 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 \$130,336 in 2013.

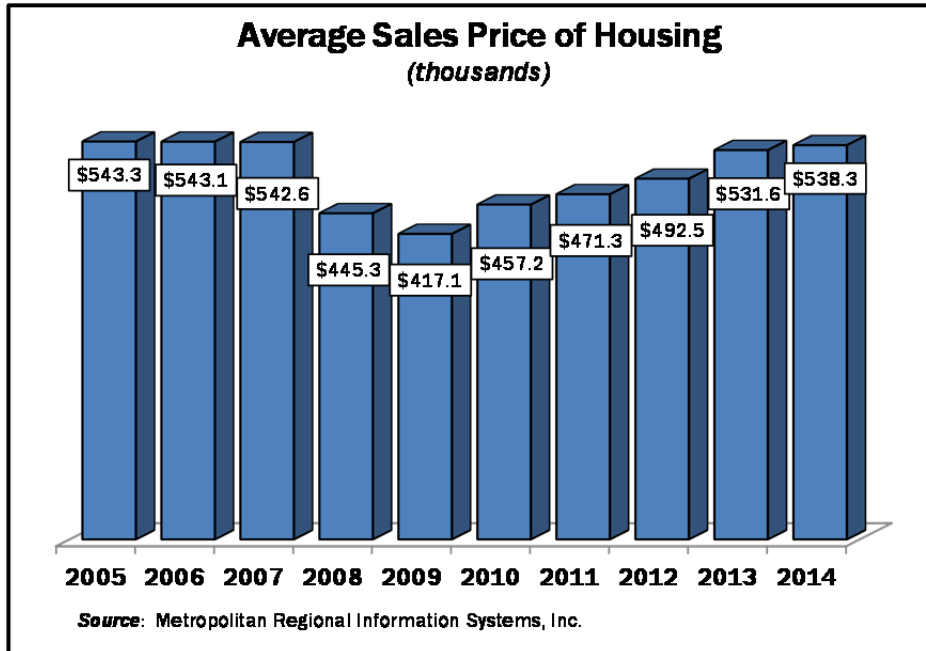
The median household income of people age 65 or older drops to \$90,642. A population containing a larger number of seniors, age 65 and older, will put downward pressure on tax revenues. These senior households are typically on a fixed income and have less discretionary money to spend. In addition, persons in this age group own fewer motor vehicles and may qualify for Real Estate Tax Relief.

# Trends and Demographics

## ECONOMIC TRENDS

### Housing Market

In FY 2016, Real Estate Tax revenue is projected to comprise more than 63 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 changes in the residential housing market have a very significant impact on Fairfax County's revenues.

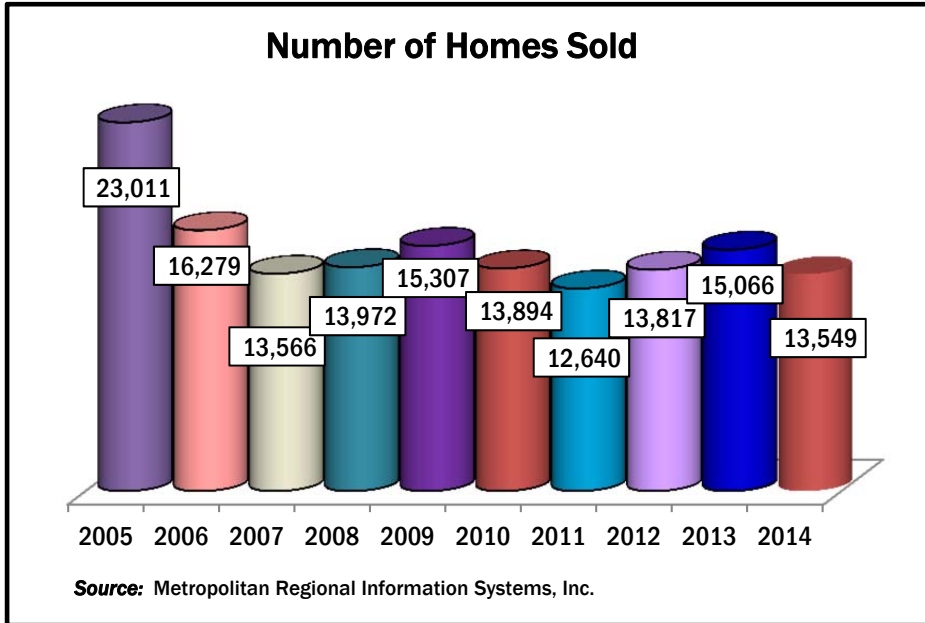


### Average Sales Price of Housing

Based on data from the Metropolitan Regional Information Systems, Inc. (MRIS), the average sales price for all types of homes sold in Fairfax County increased a modest 1.3 percent in 2014 to \$538,280 from \$531,567 in 2013. While this marks the fifth consecutive annual increase in prices, the average 2014 price has still not reached its

previous peak value achieved in 2005. Due to the recession, homes prices fell each year from 2006 through 2009. Since 2009, the average sales price of housing has risen 29.1 percent.

## Trends and Demographics



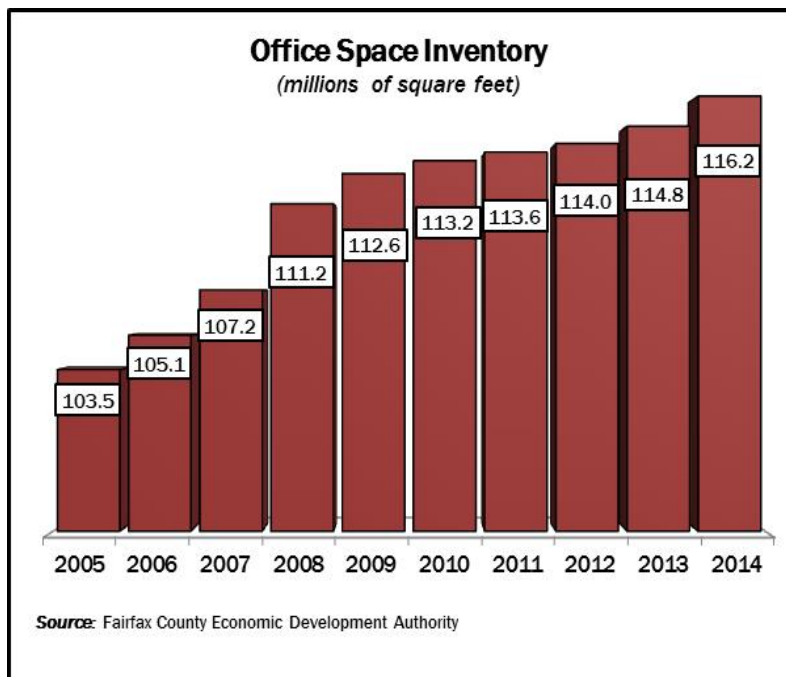
### Homes Sold in Fairfax County

Based on data from MRIS, 13,549 homes were sold in Fairfax County during 2014, a 10.1 percent decline from the 15,066 sold in 2013. The number of homes sold peaked in 2004, when 25,717 homes were sold and hit a nine-year low of 12,640 in 2011. Including 2014, the number of homes sold has averaged 14,144

over the past three years. The average days on the market for active residential real estate listings in Fairfax County was 45 days for all of 2014 – 8 days longer than the 2013 level of 37 days.

### Office Market

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. According to the Economic Development Authority, the commercial real estate market exhibited mixed signals during 2014.



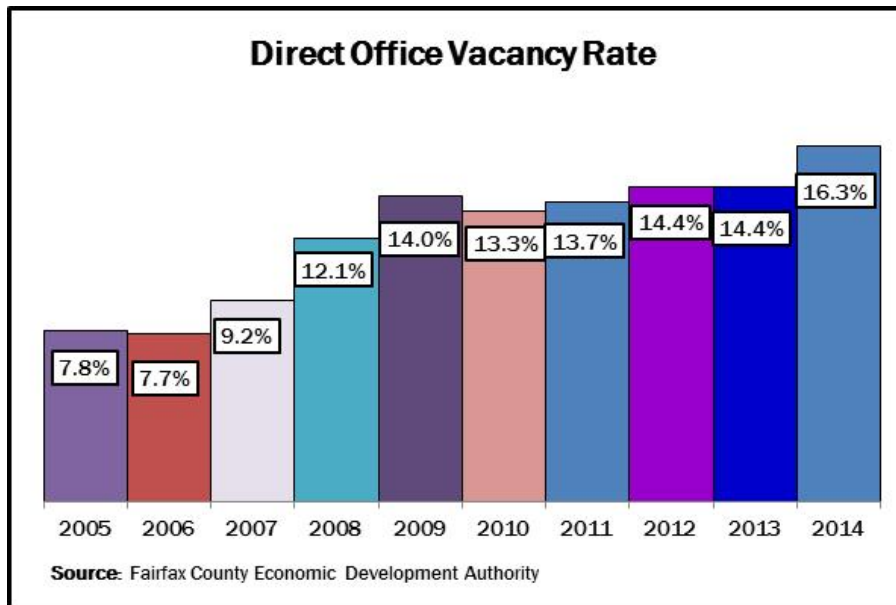
### Office Space Inventory

The largest component of non-residential space in the County is office space. The office space inventory reached 116.2 million square feet at the end of 2014, an increase of 1.4 million square feet over 2013. Since 2005, the total inventory of office space in Fairfax County has risen 12.7 million square feet. As of year-end 2014, nine buildings with nearly 2.5 million square feet of space were under construction in the County. More than half of the new office space under construction is speculative development. The interest in speculative development reflects

confidence in the Fairfax County office market; however, as vacancy rates are elevated in historical terms,

## Trends and Demographics

there could be concern that this space will not be easily leased. Speculative development has been focused along Metro's Silver Line in Tysons and Reston, as well as in the southeastern portion of the County around the National Geospatial-Intelligence Agency.



### Office Vacancy Rates

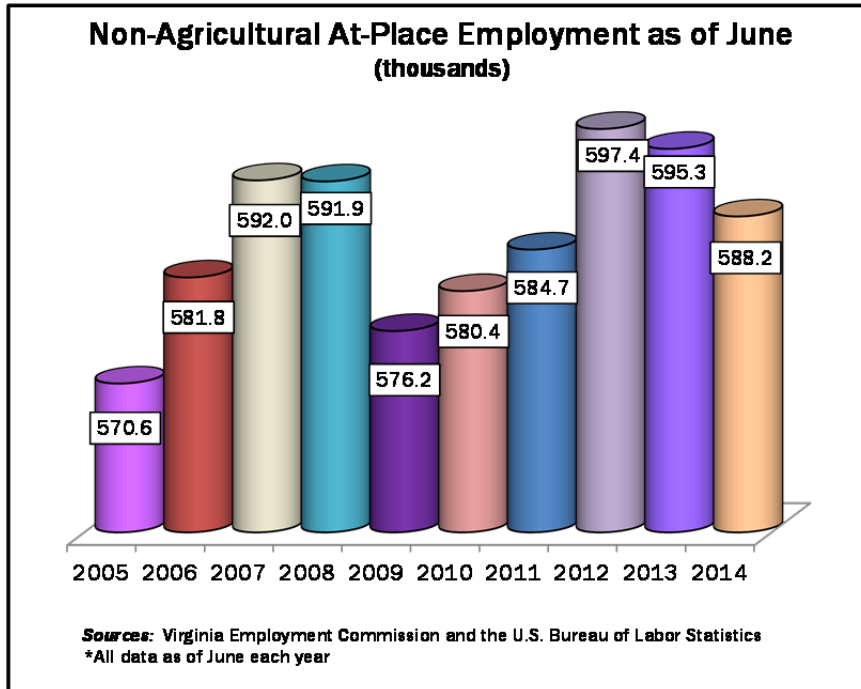
The increase in the inventory of office space and softer demand for space resulted in an increase in the office vacancy rate in 2014. The direct office vacancy rate rose from 14.4 percent in 2013 to 16.3 percent in 2014. This is the highest office vacancy rate since 1991 when the rate was 16.8 percent. Including sublet space, the overall

office vacancy rate as of year-end 2014 was 17.7 percent, up one percentage point from the 16.7 percent recorded as of year-end 2013. New office deliveries exceeded 1.5 million square feet in eight buildings during 2014. This compares to approximately 1.0 million square feet delivered in 2013. Vacancy rates are anticipated to remain high through 2015 due to combination of additional new space and sluggish economic conditions. Total office leasing activity in 2014 was 9.8 million square feet, down from a three-year high of 12.3 million square feet in 2013. The majority of the leasing activity in 2014 involved renewals and consolidations.

### Employment

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. 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.

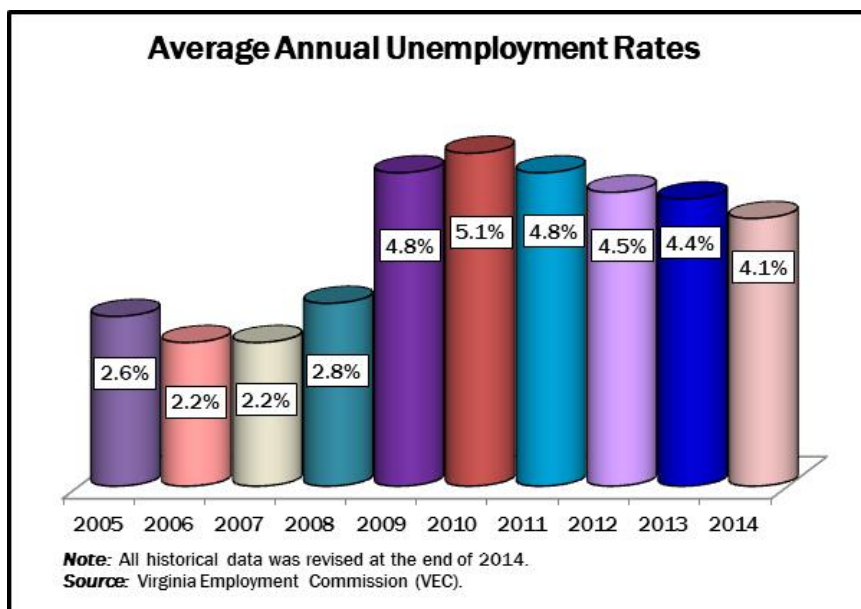
## Trends and Demographics



### At-Place Employment

According to data from the Bureau of Labor Statistics, the number of jobs in Fairfax County expanded at a rate of over 3.7 percent per year from 2005 to 2008. Due to the recession, 2009 employment in the County dropped by 15,700 jobs, a decline of 2.7 percent. Jobs in the County expanded at modest rates of 0.7 percent and 0.8 percent in 2010 and 2011, respectively. In 2012, employment growth rose by 12,700 jobs, or 2.2 percent and the number of jobs exceeded its pre-recession peak.

However, job losses occurred in 2013 and 2014 primarily due to federal spending cuts that reduced federal employment and professional and business services employment. Employment fell a modest 0.3 percent in 2013. As of June 2014, the estimated number of non-agricultural jobs in the County totals 588,150. This represents a decrease of approximately 7,200 jobs from 2013, a drop of 1.2 percent.



### Unemployment Rates

During the last decade, residents of Fairfax County have experienced low unemployment rates even during economic recessions. Mainly driven by an increase in federal procurement spending, the unemployment rate was extremely low—2.6 percent or below from 2005 through 2007. Due to the economic downturn, the average unemployment rate in 2008 increased to 2.8 percent. Job losses accelerated

in 2009 and the average unemployment rate rose two percentage points to 4.8 percent. In 2010, the unemployment rate rose again to 5.1 percent. The unemployment rate has fallen each year since 2010. In 2014, the unemployment rate of 4.1 percent was the lowest in six years.

# FY 2016

Adopted Budget Plan



## Long-Term Financial Policies and Tools

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## Long-Term Financial Policies and Tools

This section identifies some of the major policies, long-term financial management tools and planning documents that 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 has enabled the County to historically borrow funds at the lowest possible interest rates available in the municipal bond 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 30 years, Fairfax County has earned the Government Finance Officer’s (GFOA) Distinguished Budget Presentation Award. Fairfax County also received accolades from GFOA for “Special Performance Measures Recognition” in fiscal years 2004, 2005, 2007, 2008 and 2009. 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 for each fiscal year from 2004 through 2014. In addition, the County received ICMA’s Certificate of Excellence, its newest and highest level of recognition for excellence in performance measurement from 2009 through 2014.

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 of the *Ten Principles of Sound Financial Management (Ten Principles)* in 1975, which remain the policy context within 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*, 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*, 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 for the residents of Fairfax County now and in the future.

From time to time the Board of Supervisors amends the *Ten Principles* in order to address changing economic conditions and management practices. For FY 2016, changes reflect the Board's commitment to increasing the County's reserve policies to continue to strengthen the County's financial position. As a result, the Managed Reserve will increase from 2 to 4 percent of General Fund Disbursements and the Revenue Stabilization Reserve will increase from 3 to 5 percent of General Fund Disbursements (revising the total for these two primary reserves from 5 to 10 percent), as well as funding other replacement reserves. As a result, the County reserve policy will be more in-line with other triple-A jurisdictions. Funding of this increase will begin immediately; however, it will take several years to fully fund the new target level.

## Long-Term Financial Policies and Tools

In FY 2008, the Board authorized the use of variable rate debt. Variable rate obligations are debt obligations that are 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. 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.

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. From 1999 through 2014, the County has approved \$3.47 billion of new debt via referendum, with \$2.31 billion for Schools and \$1.16 billion for the County.

Since 1975, the savings associated with the County's "triple-A" bond rating is estimated at \$470.88 million. Including savings from the various refunding sales, the total benefit to the County equates to \$702.51 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 Schools to maximize available technology while maintaining budgetary efficiency.

The *Ten Principles* full text is as follows:

### Ten Principles of Sound Financial Management April 21, 2015

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.
2. **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. 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 four percent of total General Fund disbursements in any given fiscal year.

# Long-Term Financial Policies and Tools

## Ten Principles of Sound Financial Management

April 21, 2015

- 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. This Fund shall be maintained at five percent of total General Fund disbursements in any given fiscal year. 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. A drawdown of this Fund should be accompanied with expenditure reductions.
  - c. An Economic Opportunity Reserve shall be established in addition to the Managed Reserve and the Revenue Stabilization Fund. This reserve is meant to stimulate economic growth and will provide for strategic investment opportunities that are identified as priorities by the Board of Supervisors. When fully funded, this reserve will equal one percent of total General Fund disbursements in any given fiscal year. Funding for this reserve would only occur after the Managed Reserve and the Revenue Stabilization Fund are fully funded at their new levels of four percent and five percent, respectively. Criteria for funding, utilization, and replenishment of the reserve will be developed and presented to the Board of Supervisors for approval. The criteria for use will include financial modeling analysis (e.g. cost-benefit, etc.) to determine the fiscal impact to the County of the proposed investment opportunity and will require approval from the Board of Supervisors for any use.
  - d. 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.
  - e. 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.
3. **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.

# Long-Term Financial Policies and Tools

## Ten Principles of Sound Financial Management

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- 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 21, 2015

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 May 2015, Fairfax County is one of only 40 counties in the country with "triple A" bond ratings from all three rating agencies.



As of May, 2015 only a limited number 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 40 of the nation's 3,069 counties
- only 10 of the nation's 50 states
- only 30 of the nation's 35,000+ cities and towns

### 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 Guidance for FY 2016 and FY 2017 – April 21, 2015**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center on Tuesday, April 21, 2015, the Board approved the following Budget Guidance for FY 2016 and FY 2017:

#### **Fairfax County Public Schools Operating Support**

The Board recognizes the fiscal pressure that rapidly increasing enrollment and rising compensation costs are placing on the Fairfax County Public Schools (FCPS). The reliance on one-time balances in recent years during the economic downturn has also created added challenges to meet school funding needs. County revenue growth for FY 2017 is projected to be 2.48 percent. A preliminary guideline is provided to the FCPS for an increase of 3 percent in the School Operating Transfer for the FY 2017 Advertised Budget Plan. The Board will work with the School Board to reevaluate the 3 percent guideline for the FCPS transfer prior to the release of the FY 2017 Advertised Budget. The Board of Supervisors will continue to advocate in partnership with the School Board for sufficient levels of state funding necessary to fund the County's excellent schools.

#### **Board of Supervisors/School Board Collaboration**

Recognizing the important role that the Lines of Business (LOBs) process will play over the coming years, the Board encourages FCPS to participate as a full partner in LOBs. This unique opportunity will allow both Boards to continue to work cooperatively in determining and addressing joint priorities and will build upon the positive efforts of the Joint Budget Development Committee (JBDC). By coordinating County and Schools LOBs reviews, the Boards and the community can focus more clearly on program effectiveness and identify desired outcomes with the goal of improving services in shared priority areas. The LOBs process also provides the opportunity to identify areas in which there may be duplication of efforts between County and Schools as a means of generating efficiencies and improvements in the provision of services. The Board suggests that the Schools enhance their discussion of their program budget by including metrics and performance information so that the respective Boards and the community are able to understand the importance of various programs.

Consistent with the direction from the JBDC concerning meeting joint priorities, the Board of Supervisors and School Board should also collaborate on identifying multi-year plans for closing the minority achievement gap and enhancing career and technical education programs. These plans should identify both long-term and interim goals, suggested funding allocations (within realistic fiscal guidelines), and programmatic priorities designed to reach the ultimate goals. The Board suggests the 10-Year Plan to End Homelessness be used as a model for the development of these plans.

#### **County and Schools Infrastructure Investment**

The Board also directs that the County Executive include a County transfer of up to \$13.1 million to the School Construction Fund as part of the *FY 2015 Carryover Review*, subject to availability of sufficient year-end balances. This increase in the transfer, which would fund Infrastructure Replacement and Upgrades projects, was originally intended to begin in FY 2016, however was deferred until FY 2017 as part of budget balancing decisions. It is expected that the \$13.1 million be maintained in the County Executive's Advertised budget for FY 2017. FCPS has used an average of \$13.1 million in bond funding each year for the past five years to meet what is now termed Infrastructure Replacement and Upgrades. This transfer will fund, through pay-as-you-go funding, capital replacement and upgrade

## Long-Term Financial Policies and Tools

requirements and will free up general obligation bond funding for large replacement or new capacity requirements.

### **County Employee Market Rate Adjustment**

The Board recognizes the importance of fully funding the Market Rate Adjustment (MRA) as calculated by the approved formula. While the MRA is the flexible component of the newly adopted compensation plan, and as a result was not completely funded in FY 2016, maintaining the integrity of the calculation and ensuring the agreed-upon increases for County employees is a Board priority. The County Executive is directed to fully fund the MRA in his FY 2017 Advertised Budget.

### **Public Safety Compensation/Equipment**

The Board appreciates the hard work and dedication of public safety employees and remains committed to ensuring that employees are supported in terms of adequate and safe equipment, as well as pay structures which allow for successful recruitment and retention. The Board directs staff to develop long-term plans to appropriately fund reserves for Fire and Rescue apparatus and vehicles for both career and volunteer stations and to provide necessary equipment for Police Officers. As always, the Board encourages staff to pursue federal or state funding to offset the General Fund impact of these requirements. Additionally, the Board directs staff to examine the two-year hold at Step 8 in all public safety plans to determine whether removal of the hold would allow plans to be more competitive with peer jurisdictions. Staff should also provide analysis regarding additional adjustments to the Social Security offset for Service-Connected Disability Retirements, perform further research on uniformed Sheriff employee salaries, specifically addressing questions regarding pay parity with uniformed Police employees, and look at the pay and organization structure for employees in the Animal Control Division.

### **Police Reorganization**

With the projected growth and urbanization of Fairfax County the need for an efficient Police Department to adequately address the needs of the County residents is increasing rapidly. Due to the demographic and topographical changes to the County since the Police Department was founded 75 years ago it is necessary to reorganize the operational and administrative structure of the department in synchronization with the concepts of the Five-Year Public Safety Staffing Plan. The Board directs the County Executive and County staff to work with the Police Department and Police Employee Groups, seeking outside consultant assistance if required, to develop a plan to reorganize the operational and administrative structure of the Police Department, to include but not limited to changes to the current rank structure. Any adjustments should be made in the context of the anticipated creation of a South County Police Station as included in the County's CIP, which will require redrawing of Police District boundaries.

### **Comprehensive Services Act (CSA) for At-Risk Youth and Families**

Under the psychiatric residential treatment benefit in Virginia, Medicaid youth with serious mental health issues who meet medical criteria may be placed directly by parents in residential treatment facilities with Medicaid as the funding source. Residential services include three service components and costs: treatment and room and board services are covered by Medicaid; there is, however, no funding source that fully covers the cost of educational costs for youth in Medicaid-funded residential treatment, which average \$160 per day. Each year residential providers and parents must fund the



## Long-Term Financial Policies and Tools

educational cost for the more than 500 youth placed in residential facilities, of which approximately 50 annually are Fairfax residents.

A state proposal being considered to close this funding gap would require that these educational costs be funded by the CSA pooled funds on a state-local cost-sharing basis. Localities would also incur a match requirement on the otherwise Medicaid-funded portions of the placements. It is estimated that the proposal would cost Fairfax an additional \$1.35 million annually - \$425,000 for the required local CSA match of residential education services and \$925,000 for the required local match to the Medicaid-covered services.

County staff are advocating for changes in the state proposal that would reduce or eliminate the local cost associated with this new state mandate. In the event those efforts are unsuccessful, the local cost for CSA in FY 2016 could increase as much \$1.35 million. Staff will monitor the CSA expenditures and address any shortage at Third Quarter.

### **Service Source**

The Service Source Disability Resource Center embodies a strategic direction the Human Services System is moving to in support of our nonprofit organizations. Nonprofit centers provide community-based organizations with high-quality, affordable space, increasing the capacity of people to work together. Across the County, these centers are redefining how communities use space to improve people's lives and to enhance collaboration and resource sharing among the nonprofits. For the past 4 years, Human Services has worked to encourage and find ways to support multi-tenant Nonprofit Centers in all 5 regions of the County. Nonprofit centers are buildings that house multiple organizations and provide accessible, efficient, quality, mission-enhancing workspace. In a time of constrained resources, it is difficult to identify and commit multi-year funding necessary to support the development of the Disability Resource Center with the objective of gaining space for County or County-supported organizations. However, one-time only funding may be possible should savings be identified at Carryover or at Third Quarter in the next few years.

### **Year-End Balances**

There continues to be pressure at year-end to use available balances to address numerous priorities. By policy, the Board has directed that 60% of year-end balances not needed for critical items be allocated for capital infrastructure requirements (20%) and increased reserve requirements under the new policy (40%). In order to establish clear expectations, the Board directs the County Executive to propose guidance that clearly outlines the methodology for allocating resources available at year-end, including the definition of critical items. This proposal should be delivered to the Board no later than June so that feedback can be provided by the Board to the County Executive before the *FY 2015 Carryover Review* is released.

### **Future Year Investments/FY 2017 Lines of Business (LOBs) Process**

Consistent with the recent adoption of the Board's economic strategy, the Board agrees with the importance of investing in Fairfax as expressed by many speakers during public testimony. This investment will take many different forms, ranging from the workforce, to traditional capital infrastructure, to technology requirements. It is important to recognize that meeting our investment goals is a multi-year process. As part of the planning for the next several budgets, the Board endorses the opportunity to comprehensively review the County's Lines of Business (LOBs). The first phase of

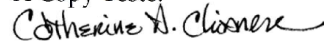
## Long-Term Financial Policies and Tools

this process will culminate in the Winter/Spring of 2016 with discussion by the Board and the community about the priorities of the County in the context of the LOBs inventory.

This discussion will focus on both providing an understanding of what the County's LOBs are and a reaffirmation of which programs should continue and which may need to be modified. The comprehensive presentation of what the County does will be critical to help evaluate where resources need to be added to ensure that the proper investments are made. The added focus on metrics to be incorporated into this LOBs exercise will be critical to provide the Board and the community with an evaluation tool as they review what the County does to determine the effectiveness, efficiency, and outcomes of our programs.

The Board directs that the County Executive provide updates on the timeline and the steps of the LOBs process early in FY 2016.

A Copy Teste:



Catherine A. Chianese,

Clerk to the Board of Supervisors

### Reserve Policies

The reserve policies adopted by the County are complimentary to the requirement for balanced budgets. Among the long standing policies are that:

- annual budgets be balanced between projected total funds available and total disbursements including funding for established reserves;
- it is imperative that positive cash balances exist in the General Fund at the end of each fiscal year; and
- 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.

There are three primary General Fund reserves each of which reflects revised levels per the FY 2016 Adopted Budget Plan.

- Managed Reserve – Policy of four percent of General Fund Disbursements. Per the FY 2016 Adopted Budget Plan, funding equates to two percent or \$76.7 million.
- Revenue Stabilization Fund Reserve – Policy of five percent of General Fund Disbursements. Per the FY 2016 Adopted Budget Plan, funding equates to 3.20% or \$122.8 million.
- Economic Opportunity Reserve – Policy of one percent of General Fund Disbursements. Funding for this reserve would only occur after the Managed Reserve and the Revenues Stabilization Fund are fully funded at their new policy levels of four percent and five percent, respectively.

## Long-Term Financial Policies and Tools

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 four percent of total Combined General Fund disbursements in any given fiscal year. Funding of the additional two percent will be made through a combination of annual appropriations, balances available at year end and by applying one time resources such as bond refundings until the full four percent is reached.

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 five percent of total General Fund Disbursements in any given fiscal year. 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. Funding of the additional two percent will be made through a combination of annual appropriations, balances available at year end and by applying one time resources such as bond refundings until the full five percent is reached.

In order to make a withdrawal from the Fund, three specific criteria that must be met:

- 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.

The RSF was used for the first and only time in FY 2009. A withdrawal of \$18.7 million was a small part of the total plan approved by the Board which included significant reductions, a furlough for employees and application of other balances to address a \$64.7 million shortfall at the *FY 2009 Third Quarter Review*. As a result of available balances at FY 2009 year end, the reserve was fully replenished.

An Economic Opportunity Reserve shall be established in addition to the Managed Reserve and the RSF. This reserve will provide for strategic investment opportunities that are identified as priorities by the Board of Supervisors and will serve as a revolving investment fund. The ultimate target will be one percent of General Fund Disbursements in any given fiscal year. Funding for this reserve would only occur after the Managed Reserve and the Revenues Stabilization Fund are fully funded at their new levels of four percent and five percent, respectively. Criteria for the utilization and amount of funds will include financial modeling (e.g. cost-benefit analysis, etc.) to determine the fiscal impact to the County of the proposed investment opportunity and final approval from the Board of Supervisors.

In addition to the Managed Reserve, the RSF, and the Economic Opportunity Reserve, the County has many reserves maintained within various funds. Among these reserves are those designated for replacement of equipment and facilities, identified for long-term liabilities, to meet debt service requirements and as operating / rate stabilization reserves. Staff identifies potential changes to funding levels and brings to the Board policy decisions which need to be made in relation to Reserve Policies as part of the annual budget process.. In addition, during the Carryover process at year end, reserve balances are often reset as a result of actual fund balances and/or actuarial analyses. More detail about the size of reserves and the specific use for them is available in each agency narrative but the Board policies concerning reserves are summarized below.

## Long-Term Financial Policies and Tools

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**Replacement Reserve Policies:** The Board of Supervisor's has repeatedly reaffirmed the policy that the County 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. These reserves are necessary to provide a source of funding for planned replacement of major equipment or infrastructure over several years. 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.

**Outstanding Liability Policies:** The Board of Supervisor's has also consistently funded reserve requirements for outstanding liabilities as they are identified and in conformance with accounting standards and practices. It is important to note that contributions to these liability reserves have been sustained even as reductions in services have been made, demonstrating the commitment of the Board to meet its fiduciary responsibilities. An example of a liability reserve is the County's Self Insurance program which is evaluated each year by an actuary and the liability for all self-insured programs is identified. The accrued liability reserve identified as of year-end each year is funded during a subsequent quarterly review. An additional reserve is also currently identified by County policy for catastrophic loss above and beyond the identified accrued liability. 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. As a result, an annual required contribution (ARC) to meet the long-term liability is funded by both the County and Schools.

**Debt Service Reserve Policies:** The majority of debt service reserves are maintained by a trustee as stipulated by the terms of the bond documents for the bonds which are being supported. However, as an Enterprise System of the County, Sewer Bond Debt Reserves were established in Funds: 69000, Sewer Revenue; 69030, Sewer Bond Debt Reserve; and 69040, Sewer Bond Subordinate Debt Reserve, to provide one year of principle and interest for the outstanding bond series as required by the Sewer System's General Bond Resolution.

**Operating and Rate Stabilization Reserve Policies:** The County has also identified reserves for potential operating adjustments that may be required and/or to help mitigate the need for significant shifts in tax rates or charges for services. The Boards of both the County and Schools have often approved set aside reserves to assist in budget development for the next year. These reserves have been established as the result of balances accumulated through expenditure savings and conservative revenue projections consistent with the policy that positive cash balances are available at year end.

In addition to its standard reserve policies, the Board regularly reviews the status of fund reserves and makes policy decisions to improve the County's reserve position based on availability and budget flexibility.

# 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 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 15.2-2507 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 1.0 percent of expenditures. 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 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 1.0 percent of expenditures.

## 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 Bond (the Vienna Metrorail Parking Garage Project), 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.

# Long-Term Financial Policies and Tools

## 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 ten percent and the percentage of debt to estimated market value of assessed property should remain under three percent. The County continues to maintain these debt ratios, as shown in the following tables:

### Debt Service Requirements as a Percentage of Combined General Fund Disbursements

<u>Fiscal Year Ending</u>	<u>Debt Service Requirements<sup>1</sup></u>	<u>General Fund Disbursements<sup>2</sup></u>	<u>Percentage</u>
2012	288,302,000	3,419,953,000	8.43
2013	289,714,000	3,533,098,000	8.20
2014	295,451,000	3,637,841,000	8.12
2015 (est.)	335,268,564	3,795,751,872	8.83
2016 (est.)	336,098,793	3,819,548,220	8.80

<sup>1</sup> The amount includes total principal and interest payments on the County's outstanding tax supported debt obligations, including General Obligation Bonds, economic development authority bonds, and other tax supported debt obligations budgeted in other funds. Source: FY 2012 to FY 2014 Comprehensive Annual Financial Report; FY 2015 & FY 2016 Fairfax County Department of Management and Budget.

<sup>2</sup> Source: Fairfax County 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<sup>1</sup></u>	<u>Estimated Market Value<sup>2</sup></u>	<u>Percentage</u>
2012	2,734,135,000	207,327,568,596	1.32
2013	2,575,596,000	214,232,636,323	1.20
2014	2,832,532,000	221,465,365,745	1.28
2015 (est.)	2,906,974,598	233,438,665,230	1.25
2016 (est.)	3,016,327,599	241,012,538,523	1.25

<sup>1</sup> 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.

<sup>2</sup> Source: Fairfax County Department of Tax Administration and the Department of Management and Budget.

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, growth in the assessed valuation of property and personal income of residents, combined with a record of rapid repayment of capital debt.

The *Ten Principles* 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,

## Long-Term Financial Policies and Tools

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* also express the intent of the Board of Supervisors to encourage a diversified economy 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 stay within its self-imposed debt guidelines as articulated in the *Ten Principles*. 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 CIP, 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 the *Ten Principles*, 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.

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.

# Long-Term Financial Policies and Tools

## Pension Plans

The County funds the retirement costs for four separate retirement systems, including the 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 become retirement eligible 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.

At the end of FY 2001, the funding ratios for the County's three retirement systems ranged from 97 percent to 102 percent. In FY 2002, the Board of Supervisors adopted a corridor approach to employer contributions, which was designed by the County's actuaries to set annual contributions at the level necessary to maintain strong funding ratios in each of the plans while reducing the volatility in the employer contribution rates that is typical for plans that are near fully-funded. 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 the pre-selected corridor of 90-120 percent or if benefit enhancements are approved. If the funding ratio falls below 90 percent, the unfunded actuarial accrued liability below 90 percent is amortized over a conservative 15-year period, and this amount is included in the annual employer contribution for each fund.

The corridor approach cushioned the County from dramatic rate increases while maintaining strong funding ratios for several years. However, the global financial crisis during FY 2009 resulted in significant losses in the value of the invested assets of all three retirement systems. Because only 90 percent of the unfunded liability is amortized and included in the employer contribution under the corridor approach, the funding ratios have improved, but at a slower pace than desired. As a result, the County has taken multiple steps to improve the financial position of the retirement systems. These steps include increasing contribution levels and limiting increases in liabilities:

- In FY 2010, the requirements regarding the award of ad-hoc Cost-of-Living Adjustments (COLAs) were tightened. Retirees are eligible to receive an annual base COLA which is the lesser of the Consumer Price Index (CPI) for the 12 months ending on the previous year's March 31, or 4.0 percent. If certain conditions are met, an additional 1.0 percent ad-hoc COLA can be awarded at the discretion of each retirement system's Board of Trustees. This additional ad-hoc COLA is considered a benefit enhancement and results in an increase in the employer contribution rate. Staff reviewed the ad-hoc COLA policy at the Board of Supervisors' direction in FY 2010, and it was determined that the financial conditions that must be met in order for a Board of Trustees to consider granting an ad-hoc COLA should be strengthened, especially since the granting of such a COLA impacts the employer contribution rates and, thus, requires County funding. As a result, the Fairfax County Code was changed to require that the retirement system must have an actuarial surplus, demonstrated by having a funding ratio exceeding 100 percent, before an ad-hoc COLA can be considered.
- In FY 2011, the employer contribution rates were increased by adjusting the amortization level of the unfunded liability from 90 percent to 91 percent.



## Long-Term Financial Policies and Tools

- In FY 2012, the Department of Human Resources, as directed by the Board of Supervisors, contracted with a benefits consultant to conduct a comprehensive review of the retirement plans. The consultant's report was presented in February and March 2012. Based on the results of this study, the Board of Supervisors adopted several modifications to the retirement systems, which apply only to new employees who are hired on or after January 1, 2013. These changes include increasing the minimum retirement age for normal service retirement from 50 to 55 in the Employees' system; increasing the rule of 80 (age plus years of service) to the rule of 85 in the Employees' system; placing a cap on the use of sick leave for purposes of determining retirement eligibility and benefits at 2,080 hours for all three retirement systems; and, for the Deferred Retirement Option Plan (DROP), removing the pre-Social Security supplement from balances accumulated during the DROP period in the Employees' and Uniformed systems. No changes were made to benefits for current employees. The savings resulting from these changes have been incorporated in the employer contribution rates. Although initial savings are minimal, savings are expected to grow as more employees are hired under these new plan provisions.
- In FY 2015, the employer contribution rates were increased by adjusting the amortization level of the unfunded liability from 91 percent to 93 percent.

As a result of strong investment returns in recent years and the changes made both to the retirement systems and the employer funding levels, funding ratios for each of the retirement systems have gradually increased and currently range from 78 percent to 87 percent. The County is committed to further strengthening the financial position of the systems, and has established a goal to reach a 90 percent funded status for all plans by FY 2025. In order to meet this goal, the County has established the following multi-year strategy:

- In FY 2016, the employer contribution rates are increased to adjust the amortization level of the unfunded liability from 93 percent to 95 percent.
- Increases in the employer contribution rates will continue so that the County will amortize 100 percent of the unfunded liability by FY 2020 at the latest, fully funding the Annual Required Contribution for all systems. The County will continue to use a conservative 15-year amortization period.
- Until each system reaches 100 percent funded status, employer contributions to that system will not be reduced. Various factors, such as the historical trend of the County's investment returns exceeding the assumed rate of 7.5 percent, could allow employer contribution rates to be reduced from current levels. However, the County is committed to maintaining the rates and redirecting any potential savings into further improvement in the systems' funded positions.
- Any additional unfunded liability created as a result of approved benefit enhancements, such as ad-hoc COLAs, will be fully funded. It is the intent that no adjustments to benefit levels will reduce the funded status of any of the systems.

Increased funding required as a result of this multi-year approach will be included in the County's financial forecasts. Any changes necessary for the implementation of this strategy will be incorporated into the [Fairfax County Code](#).

## Long-Term Financial Policies and Tools

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 OPEB. This standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits. Currently, the County offers retirees the option to participate in County group health insurance, 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 if they were set solely using the experience of the retiree group. 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. 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 established the 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 allows the County to capture long-term investment returns and make progress towards eliminating the unfunded liability over a 30-year period. This methodology mirrors the funding approach used for pension benefits. As a result, the County is required to make an annual contribution towards the long-term liability. This includes an amount for benefits accrued by active employees during the fiscal year, as well as an additional amount in order to address the unfunded actuarial accrued liability. Progress towards funding the liability is reported in the County's Comprehensive Annual Financial Report (CAFR).

The actuarial accrued liability is calculated annually as part of the actuarial valuation and includes adjustments due to benefit enhancements, medical trend experience, and normal growth assumptions. Before approving additional benefit enhancements, the County must carefully consider not only the impact on the current fiscal year budget, but also the long-term impact on the County's OPEB liability and annual required contribution.

Fairfax County Public Schools (FCPS) offer similar benefits to their retirees, which result in a separate OPEB liability. FCPS also created an OPEB Trust Fund in FY 2008 to begin to address their unfunded liability and pre-fund the cost of other post-employment benefits.

## Long-Term Financial Policies and Tools

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### 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 a 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.

# Long-Term Financial Policies and Tools

## 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.

### 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.

# Long-Term Financial Policies and Tools

## Ten Fundamental Principles of Information Technology

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.
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 the debt service fund or from General Fund revenues on a pay-as-you-go basis.

## Long-Term Financial Policies and Tools

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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 an integral part of the annual budget plan and is included on the Budget CD-ROM and on the County's website.

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.



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# FY 2016

Adopted Budget Plan



## **Financial, Statistical and Summary Tables**

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# Financial, Statistical and Summary Tables

## Explanation of Schedules

### General Fund Statement

#### *General Fund Statement*

Presents information for Fund 10001, 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.

#### *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.

### Summary of Appropriated Funds

#### *Summary of Appropriated Funds 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.

#### *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.

#### *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.

#### *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.

### 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.

#### *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.

# Financial, Statistical and Summary Tables

## Summary of Revenues

### *General Fund Revenues*

Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year.

### *Revenue from the Commonwealth*

Summarizes revenues from the Commonwealth of Virginia by fund for the prior, current and upcoming fiscal year.

### *Revenue from the Federal Government*

Summarizes revenues from the Federal government by fund for the prior, current and upcoming fiscal year.

## Other Expenditure Schedules

### *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.

### *Services for Older Adults*

Summarizes contributions to services for seniors in General Fund and General Fund Supported agencies.

## FY 2016 ADOPTED FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2014 Carryover	FY 2015 Third Quarter	Other Actions July-June	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	\$182,807,766	\$81,677,126	\$71,432,420	\$0	\$3,281,711	\$156,391,257	\$83,301,192	\$75,915,037	(\$80,476,220)	(51.46%)
<b>Revenue <sup>1</sup></b>										
Real Property Taxes	\$2,216,159,309	\$2,353,636,574	\$0	\$0	\$0	\$2,353,636,574	\$2,434,215,819	\$2,434,215,819	\$80,579,245	3.42%
Personal Property Taxes <sup>2</sup>	360,131,630	362,992,495	0	0	(365,904)	362,626,591	369,389,423	369,389,423	6,762,832	1.86%
General Other Local Taxes	514,822,178	497,075,274	0	0	(8,719,329)	488,355,945	495,137,332	495,137,332	6,781,387	1.39%
Permit, Fees & Regulatory Licenses	39,351,756	39,438,395	0	2,100,000	363,773	41,902,168	45,572,818	45,572,818	3,670,650	8.76%
Fines & Forfeitures	14,073,583	14,235,071	0	0	(886,985)	13,348,086	13,348,086	13,348,086	0	0.00%
Revenue from Use of Money & Property	15,234,796	14,221,937	0	0	1,016,097	15,238,034	21,003,774	21,003,774	5,765,740	37.84%
Charges for Services	71,318,911	77,379,473	0	0	(3,956,994)	73,422,479	74,549,380	74,616,185	1,193,706	1.63%
Revenue from the Commonwealth <sup>2</sup>	303,665,068	306,785,768	170,145	(583,453)	(362,361)	306,010,099	306,867,316	309,599,935	3,589,836	1.17%
Revenue from the Federal Government	33,497,927	27,473,750	498,132	(115,500)	618,417	28,474,799	28,961,963	29,289,909	815,110	2.86%
Recovered Costs/Other Revenue	17,852,508	15,324,755	10,000	687,500	4,090,106	20,112,361	18,334,374	18,334,374	(1,777,987)	(8.84%)
<b>Total Revenue</b>	<b>\$3,586,107,666</b>	<b>\$3,708,563,492</b>	<b>\$678,277</b>	<b>\$2,088,547</b>	<b>(\$8,203,180)</b>	<b>\$3,703,127,136</b>	<b>\$3,807,380,285</b>	<b>\$3,810,507,655</b>	<b>\$107,380,519</b>	<b>2.90%</b>
<b>Transfers In</b>										
Fund 20000 Consolidated Debt Service	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Fund 40000 County Transit Systems	4,000,000	0	0	0	0	0	0	0	0	-
Fund 40030 Cable Communications	4,145,665	3,148,516	0	0	0	3,148,516	3,532,217	3,532,217	383,701	12.19%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	4,000,000	0	0	4,000,000	0	0	(4,000,000)	(100.00%)
Fund 40080 Integrated Pest Management	138,000	138,000	0	0	0	138,000	141,000	141,000	3,000	2.17%
Fund 40100 Stormwater Services	1,000,000	1,000,000	0	0	0	1,000,000	1,125,000	1,125,000	125,000	12.50%
Fund 40140 Refuse Collection and Recycling Operations	535,000	535,000	0	0	0	535,000	548,000	548,000	13,000	2.43%
Fund 40150 Refuse Disposal	535,000	535,000	0	0	0	535,000	577,000	577,000	42,000	7.85%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	42,000	0	0	0	42,000	49,000	49,000	7,000	16.67%
Fund 40170 I-95 Refuse Disposal	175,000	175,000	0	0	0	175,000	186,000	186,000	11,000	6.29%
Fund 60010 Department of Vehicle Services	1,224,931	0	0	0	0	0	0	0	0	-
Fund 60030 Technology Infrastructure Services	1,500,000	0	0	0	0	0	0	0	0	-
Fund 69010 Sewer Operation and Maintenance	1,800,000	1,800,000	0	0	0	1,800,000	2,850,000	2,850,000	1,050,000	58.33%
Fund 80000 Park Revenue	775,000	775,000	0	0	0	775,000	820,000	820,000	45,000	5.81%
<b>Total Transfers In</b>	<b>\$23,870,596</b>	<b>\$8,148,516</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,148,516</b>	<b>\$9,828,217</b>	<b>\$9,828,217</b>	<b>(\$2,320,299)</b>	<b>(19.10%)</b>
<b>Total Available</b>	<b>\$3,792,786,028</b>	<b>\$3,798,389,134</b>	<b>\$76,110,697</b>	<b>\$2,088,547</b>	<b>(\$4,921,469)</b>	<b>\$3,871,666,909</b>	<b>\$3,900,509,694</b>	<b>\$3,896,250,909</b>	<b>\$24,584,000</b>	<b>0.63%</b>
<b>Direct Expenditures</b>										
Personnel Services	\$712,590,507	\$752,065,675	\$804,832	(\$4,000,101)	(\$5,560,944)	\$743,309,462	\$770,077,841	\$773,546,456	\$30,236,994	4.07%
Operating Expenses	332,690,270	343,701,293	35,086,963	(2,056,506)	4,063,047	380,794,797	340,966,957	342,454,643	(38,340,154)	(10.07%)
Recovered Costs	(41,297,375)	(44,526,628)	0	0	594,174	(43,932,454)	(44,489,319)	(44,489,319)	(556,865)	1.27%
Capital Equipment	1,615,894	135,017	1,352,558	13,610	903,723	2,404,908	126,017	126,017	(2,278,891)	(94.76%)
Fringe Benefits	286,808,294	314,009,976	192,554	(2,523,763)	0	311,678,767	338,061,388	338,338,526	26,659,759	8.55%
<b>Total Direct Expenditures</b>	<b>\$1,292,407,590</b>	<b>\$1,365,385,333</b>	<b>\$37,436,907</b>	<b>(\$8,566,760)</b>	<b>\$0</b>	<b>\$1,394,255,480</b>	<b>\$1,404,742,884</b>	<b>\$1,409,976,323</b>	<b>\$15,720,843</b>	<b>1.13%</b>
<b>Transfers Out</b>										
Fund S10000 School Operating	\$1,716,988,731	\$1,768,498,393	\$0	\$0	\$0	\$1,768,498,393	\$1,825,153,345	\$1,825,153,345	\$56,654,952	3.20%
Fund 10010 Revenue Stabilization	2,769,177	1,031,348	1,143,243	8,170,837	0	10,345,428	354,755	536,848	(9,808,580)	(94.81%)
Fund 10020 Community Funding Pool	9,867,755	10,611,143	0	0	0	10,611,143	10,611,143	10,611,143	0	0.00%
Fund 10030 Contributory Fund	14,370,975	14,720,884	300,000	0	0	15,020,884	12,844,637	12,894,637	(2,126,247)	(14.16%)
Fund 10040 Information Technology	9,763,280	3,743,760	7,507,500	0	0	11,251,260	2,700,000	2,700,000	(8,551,260)	(76.00%)
Fund 20000 County Debt Service	118,797,992	133,742,157	0	0	0	133,742,157	127,793,296	127,793,296	(5,948,861)	(4.45%)
Fund 20001 School Debt Service	172,367,649	177,141,176	0	0	0	177,141,176	187,157,477	187,157,477	10,016,301	5.65%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	0	0	0	11,298,296	11,298,296	11,298,296	0	0.00%

## FY 2016 ADOPTED FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2014 Carryover	FY 2015 Third Quarter	Other Actions July-June	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Transfers Out (continued)</b>										
Fund 30010 General Construction and Contributions	22,136,497	18,183,981	7,814,000	84,625	0	26,082,606	19,041,768	19,041,768	(7,040,838)	(26.99%)
Fund 30020 Infrastructure Replacement and Upgrades	5,000,000	2,700,000	2,850,000	0	0	5,550,000	2,700,000	2,700,000	(2,850,000)	(51.35%)
Fund 30050 Transportation Improvements	200,000	0	0	0	0	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	0	0	0	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	5,750,000	0	0	5,750,000	0	0	(5,750,000)	(100.00%)
Fund 40000 County Transit Systems	34,547,739	34,547,739	0	0	0	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Community Services Board	110,081,034	113,316,215	0	(1,130,000)	0	112,186,215	114,894,398	115,488,498	3,302,283	2.94%
Fund 40090 E-911	17,279,271	0	0	0	0	0	0	0	0	-
Fund 40330 Elderly Housing Programs	1,864,271	1,869,683	0	0	0	1,869,683	1,894,615	1,896,649	26,966	1.44%
Fund 50000 Federal/State Grants	5,459,853	5,208,464	0	0	0	5,208,464	5,408,464	5,408,464	200,000	3.84%
Fund 60000 County Insurance	58,693,414	23,240,005	0	17,027,545	0	40,267,550	23,275,181	23,278,826	(16,988,724)	(42.19%)
Fund 60020 Document Services Division	2,407,383	2,398,233	0	0	0	2,398,233	2,278,233	2,278,233	(120,000)	(5.00%)
Fund 60040 Health Benefits	1,600,000	0	1,000,000	0	0	1,000,000	0	0	(1,000,000)	(100.00%)
Fund 73030 OPEB Trust	28,000,000	28,000,000	0	0	0	28,000,000	26,000,000	26,000,000	(2,000,000)	(7.14%)
Fund 83000 Alcohol Safety Action Program	193,864	427,165	0	0	0	427,165	482,222	486,678	59,513	13.93%
<b>Total Transfers Out</b>	<b>\$2,343,987,181</b>	<b>\$2,350,978,642</b>	<b>\$26,364,743</b>	<b>\$24,153,007</b>	<b>\$0</b>	<b>\$2,401,496,392</b>	<b>\$2,408,735,569</b>	<b>\$2,409,571,897</b>	<b>\$8,075,505</b>	<b>0.34%</b>
<b>Total Disbursements</b>	<b>\$3,636,394,771</b>	<b>\$3,716,363,975</b>	<b>\$63,801,650</b>	<b>\$15,586,247</b>	<b>\$0</b>	<b>\$3,795,751,872</b>	<b>\$3,813,478,453</b>	<b>\$3,819,548,220</b>	<b>\$23,796,348</b>	<b>0.63%</b>
<b>Total Ending Balance</b>	<b>\$156,391,257</b>	<b>\$82,025,159</b>	<b>\$12,309,047</b>	<b>(\$13,497,700)</b>	<b>(\$4,921,469)</b>	<b>\$75,915,037</b>	<b>\$87,031,241</b>	<b>\$76,702,689</b>	<b>\$787,652</b>	<b>1.04%</b>
Less:										
Managed Reserve	\$73,979,246	\$74,327,279	\$1,276,033	\$311,725		\$75,915,037	\$76,269,569	\$76,702,689	\$787,652	1.04%
Reserve for State/Federal Reductions and Federal Sequestration Cuts <sup>3</sup>	7,697,880	7,697,880		(7,697,880)			7,697,880		0	-
Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements <sup>4</sup>			11,033,014	(2,829,834)	(8,203,180)				0	-
FY 2014 Audit Adjustments <sup>5</sup>				(3,281,711)	3,281,711				0	-
<b>Total Available</b>	<b>\$74,714,131</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,063,792</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> FY 2015 Revised Budget Plan revenues reflect a net decrease of \$8,203,180 based on revised revenue estimates as of fall 2014. These changes are shown in the "Other Actions July-June" column. This amount has been taken from the Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements.

<sup>2</sup> 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.

<sup>3</sup> As part of the FY 2012 Carryover Review, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed FY 2013 Carryover Review, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of the FY 2015 Third Quarter Review, the remaining one-time funding of \$7,697,880 was transferred to Fund 10010, Revenue Stabilization.

<sup>4</sup> As part of the FY 2014 Carryover Review, an amount of \$11,033,014 was set aside in reserve to address potential FY 2015 revenue reductions or to address other one-time requirements. As a result of revised revenue estimates as of fall 2014, this reserve was reduced by \$8,203,180 to \$2,829,834. This one-time funding was utilized as part of the FY 2015 Third Quarter Review.

<sup>5</sup> As a result of FY 2014 audit adjustments, an amount of \$3,281,711 was available to be held in reserve in FY 2015. This one-time funding was utilized as part of the FY 2015 Third Quarter Review.

# FY 2016 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2014 Carryover	Other Actions July - June	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Legislative-Executive Functions / Central Services</b>									
01 Board of Supervisors	\$4,662,121	\$5,276,204	\$1,703	(\$1,743)	\$5,276,164	\$5,473,516	\$5,588,122	\$311,958	5.91%
02 Office of the County Executive	5,880,094	6,679,037	27,944	(94,574)	6,612,407	6,532,812	6,548,294	(64,113)	(0.97%)
04 Department of Cable and Consumer Services	875,121	972,263	0	0	972,263	954,489	956,395	(15,868)	(1.63%)
06 Department of Finance	7,640,312	8,378,627	553,099	(69,624)	8,862,102	8,258,782	8,268,986	(593,116)	(6.69%)
11 Department of Human Resources	6,827,764	7,324,354	116,218	(70,000)	7,370,572	7,290,822	7,306,424	(64,148)	(0.87%)
12 Department of Purchasing and Supply Management	4,442,882	4,619,780	80,379	(37,500)	4,662,659	4,635,234	4,643,774	(18,885)	(0.41%)
13 Office of Public Affairs	1,230,260	1,292,658	59,679	(7,021)	1,345,316	1,222,514	1,226,162	(119,154)	(8.86%)
15 Office of Elections	3,537,776	3,966,101	136,838	0	4,102,939	4,024,528	4,032,359	(70,580)	(1.72%)
17 Office of the County Attorney	6,312,069	6,504,728	1,325,864	0	7,830,592	6,697,201	6,714,266	(1,116,326)	(14.26%)
20 Department of Management and Budget	4,285,555	4,555,631	61,939	(66,776)	4,550,794	4,527,987	4,539,311	(11,483)	(0.25%)
37 Office of the Financial and Program Auditor	238,267	357,874	0	0	357,874	367,116	367,963	10,089	2.82%
41 Civil Service Commission	389,818	415,978	0	(1,747)	414,231	428,179	429,088	14,857	3.59%
57 Department of Tax Administration	22,816,026	23,032,017	384,623	(230,000)	23,186,640	23,574,667	23,619,724	433,084	1.87%
70 Department of Information Technology	30,710,117	31,484,233	3,509,612	(360,000)	34,633,845	31,209,411	31,288,662	(3,345,183)	(9.66%)
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$99,848,182</b>	<b>\$104,859,485</b>	<b>\$6,257,898</b>	<b>(\$938,985)</b>	<b>\$110,178,398</b>	<b>\$105,197,258</b>	<b>\$105,529,530</b>	<b>(\$4,648,868)</b>	<b>(4.22%)</b>
<b>Judicial Administration</b>									
80 Circuit Court and Records	\$10,526,463	\$10,655,801	\$80,071	(\$126,643)	\$10,609,229	\$10,815,166	\$10,837,645	\$228,416	2.15%
82 Office of the Commonwealth's Attorney	2,750,206	3,529,700	4,279	(16,887)	3,517,092	3,709,395	3,718,255	201,163	5.72%
85 General District Court	2,087,470	2,236,531	122,781	(26,374)	2,332,938	2,215,905	2,370,845	37,907	1.62%
91 Office of the Sheriff	19,029,729	18,211,539	593,632	(259,850)	18,545,321	18,546,786	18,583,128	37,807	0.20%
<b>Total Judicial Administration</b>	<b>\$34,393,868</b>	<b>\$34,633,571</b>	<b>\$800,763</b>	<b>(\$429,754)</b>	<b>\$35,004,580</b>	<b>\$35,287,252</b>	<b>\$35,509,873</b>	<b>\$505,293</b>	<b>1.44%</b>
<b>Public Safety</b>									
04 Department of Cable and Consumer Services	\$744,126	\$676,427	\$0	\$0	\$676,427	\$696,754	\$698,177	\$21,750	3.22%
31 Land Development Services	9,800,020	9,603,503	23,619	122,874	9,749,996	10,083,470	10,104,746	354,750	3.64%
81 Juvenile and Domestic Relations District Court	20,636,623	21,540,589	667,115	197,500	22,405,204	22,539,773	22,589,661	184,457	0.82%
90 Police Department	171,795,597	179,489,751	6,492,230	(2,540,000)	183,441,981	180,414,827	180,792,263	(2,649,718)	(1.44%)
91 Office of the Sheriff	42,467,058	45,522,583	1,080,886	(375,150)	46,228,319	46,094,067	46,196,681	(31,638)	(0.07%)
92 Fire and Rescue Department	174,824,888	182,788,975	4,667,668	356,735	187,813,378	186,484,221	186,829,813	(983,565)	(0.52%)
93 Office of Emergency Management	1,627,581	1,851,442	653,654	(21,412)	2,483,684	1,833,374	1,836,708	(646,976)	(26.05%)
97 Department of Code Compliance	4,033,569	4,086,871	3,764	0	4,090,635	4,096,117	4,225,341	134,706	3.29%
<b>Total Public Safety</b>	<b>\$425,929,462</b>	<b>\$445,560,141</b>	<b>\$13,588,936</b>	<b>(\$2,259,453)</b>	<b>\$456,889,624</b>	<b>\$452,242,603</b>	<b>\$453,273,390</b>	<b>(\$3,616,234)</b>	<b>(0.79%)</b>
<b>Public Works</b>									
08 Facilities Management Department	\$51,881,513	\$54,213,238	\$1,278,475	(\$457,433)	\$55,034,280	\$54,540,867	\$54,523,321	(\$510,959)	(0.93%)
25 Business Planning and Support	755,411	975,287	5,478	0	980,765	1,201,602	1,205,527	224,762	22.92%
26 Office of Capital Facilities	12,843,761	13,195,451	196,717	45,937	13,438,105	13,446,059	13,475,164	37,059	0.28%
87 Unclassified Administrative Expenses	4,404,904	3,481,562	152,149	0	3,633,711	3,391,562	3,391,562	(242,149)	(6.66%)
<b>Total Public Works</b>	<b>\$69,885,589</b>	<b>\$71,865,538</b>	<b>\$1,632,819</b>	<b>(\$411,496)</b>	<b>\$73,086,861</b>	<b>\$72,580,090</b>	<b>\$72,595,574</b>	<b>(\$491,287)</b>	<b>(0.67%)</b>

# FY 2016 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2014 Carryover	Other Actions July - June	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Health and Welfare</b>										
67	Department of Family Services	\$179,906,973	\$189,757,064	\$4,744,406	(\$2,250,000)	\$192,251,470	\$192,899,603	\$195,671,254	\$3,419,784	1.78%
68	Department of Administration for Human Services	11,772,166	12,618,395	64,208	(125,000)	12,557,603	12,966,807	12,995,921	438,318	3.49%
71	Health Department	51,779,265	53,259,254	3,612,431	(710,000)	56,161,685	54,687,476	55,083,029	(1,078,656)	(1.92%)
73	Office to Prevent and End Homelessness	11,359,749	12,290,884	850,984	(120,000)	13,021,868	12,139,474	12,141,549	(880,319)	(6.76%)
79	Department of Neighborhood and Community Services	25,973,254	27,856,108	918,768	(275,000)	28,499,876	28,132,859	28,096,455	(403,421)	(1.42%)
	<b>Total Health and Welfare</b>	<b>\$280,791,407</b>	<b>\$295,781,705</b>	<b>\$10,190,797</b>	<b>(\$3,480,000)</b>	<b>\$302,492,502</b>	<b>\$300,826,219</b>	<b>\$303,988,208</b>	<b>\$1,495,706</b>	<b>0.49%</b>
<b>Parks and Libraries</b>										
51	Fairfax County Park Authority	\$23,036,747	\$23,524,286	\$203,784	(\$185,000)	\$23,543,070	\$23,432,007	\$23,440,278	(\$102,792)	(0.44%)
52	Fairfax County Public Library	26,577,259	27,828,497	2,086,419	(373,758)	29,541,158	27,612,745	27,669,124	(1,872,034)	(6.34%)
	<b>Total Parks and Libraries</b>	<b>\$49,614,006</b>	<b>\$51,352,783</b>	<b>\$2,290,203</b>	<b>(\$558,758)</b>	<b>\$53,084,228</b>	<b>\$51,044,752</b>	<b>\$51,109,402</b>	<b>(\$1,974,826)</b>	<b>(3.72%)</b>
<b>Community Development</b>										
16	Economic Development Authority	\$7,288,075	\$7,335,923	\$0	\$0	\$7,335,923	\$7,454,237	\$7,463,150	\$127,227	1.73%
31	Land Development Services	11,840,625	13,133,536	424,498	851,442	14,409,476	14,911,622	14,909,179	499,703	3.47%
35	Department of Planning and Zoning	10,000,096	10,387,092	512,984	103,510	11,003,586	10,636,046	10,670,696	(332,890)	(3.03%)
36	Planning Commission	701,298	690,133	0	0	690,133	704,669	754,387	64,254	9.31%
38	Department of Housing and Community Development	5,561,417	6,407,012	66,209	(102,450)	6,370,771	6,243,518	6,255,389	(115,382)	(1.81%)
39	Office of Human Rights and Equity Programs	1,326,420	1,538,270	0	(22,091)	1,516,179	1,531,090	1,534,778	18,599	1.23%
40	Department of Transportation	7,513,844	7,642,318	1,147,586	5,038	8,794,942	7,834,290	7,856,391	(938,551)	(10.67%)
	<b>Total Community Development</b>	<b>\$44,231,775</b>	<b>\$47,134,284</b>	<b>\$2,151,277</b>	<b>\$835,449</b>	<b>\$50,121,010</b>	<b>\$49,315,472</b>	<b>\$49,443,970</b>	<b>(\$677,040)</b>	<b>(1.35%)</b>
<b>Nondepartmental</b>										
87	Unclassified Administrative Expenses	\$86,923	(\$1,200,000)	\$9,894	\$1,200,000	\$9,894	(\$1,200,000)	(\$1,200,000)	(\$1,209,894)	(12228.56%)
89	Employee Benefits	287,626,378	315,397,826	514,320	(2,523,763)	313,388,383	339,449,238	339,726,376	26,337,993	8.40%
	<b>Total Nondepartmental</b>	<b>\$287,713,301</b>	<b>\$314,197,826</b>	<b>\$524,214</b>	<b>(\$1,323,763)</b>	<b>\$313,398,277</b>	<b>\$338,249,238</b>	<b>\$338,526,376</b>	<b>\$25,128,099</b>	<b>8.02%</b>
	<b>Total General Fund Direct Expenditures</b>	<b>\$1,292,407,590</b>	<b>\$1,365,385,333</b>	<b>\$37,436,907</b>	<b>(\$8,566,760)</b>	<b>\$1,394,255,480</b>	<b>\$1,404,742,884</b>	<b>\$1,409,976,323</b>	<b>\$15,720,843</b>	<b>1.13%</b>

## FY 2016 ADOPTED SUMMARY OF APPROPRIATED FUNDS BY FUND TYPE

	General Fund Group	Debt Service Funds	Capital Project Funds	Special Revenue Funds <sup>1</sup>	Internal Service Funds <sup>2,3</sup>	Enterprise Funds <sup>4</sup>	Agency Funds	Trust Funds	Total by Category
<b>Beginning Fund Balance</b>	\$197,558,002	\$0	\$3,617,048	\$289,490,384	\$193,955,890	\$151,953,021	\$0	\$9,484,281,837	\$10,320,856,182
<b>Revenues</b>									
Real Property Taxes	\$2,434,215,819	\$0	\$11,300,000	\$166,815,712	\$0	\$0	\$4,529,965	\$0	\$2,616,861,496
Personal Property Taxes <sup>5</sup>	580,703,367	0	0	0	0	0	0	0	580,703,367
General Other Local Taxes	495,137,332	0	0	79,023,071	0	0	11,045,828	0	585,206,231
Permits, Fees & Regulatory	45,572,818	0	0	25,253,508	0	0	0	0	70,826,326
Fines & Forfeitures	13,348,086	0	0	21,528	0	0	0	0	13,369,614
Revenue from the Use of Money and Property	21,697,534	0	0	5,402,923	10,674,163	500,000	0	776,590,231	814,864,851
Charges for Services	74,616,185	0	1,100,000	181,245,649	54,084	221,582,902	0	0	478,598,820
Revenue from the Commonwealth <sup>5</sup>	98,285,991	0	0	675,004,718	0	0	0	0	773,290,709
Revenue from the Federal Government	29,289,909	2,100,000	0	188,582,988	0	0	0	1,000,000	220,972,897
Sale of Bonds	0	0	182,100,000	0	0	0	0	0	182,100,000
Other Revenue	18,334,374	580,000	5,683,725	87,901,030	645,815,185	250,000	0	441,571,526	1,200,135,840
<b>Total Revenue</b>	<b>\$3,811,201,415</b>	<b>\$2,680,000</b>	<b>\$200,183,725</b>	<b>\$1,409,251,127</b>	<b>\$656,543,432</b>	<b>\$222,332,902</b>	<b>\$15,575,793</b>	<b>\$1,219,161,757</b>	<b>\$7,536,930,151</b>
<b>Transfers In</b>	<b>\$40,251,085</b>	<b>\$319,220,342</b>	<b>\$40,930,675</b>	<b>\$2,035,444,170</b>	<b>\$30,178,484</b>	<b>\$233,539,000</b>	<b>\$0</b>	<b>\$26,000,000</b>	<b>\$2,725,563,756</b>
<b>Total Available</b>	<b>\$4,049,010,502</b>	<b>\$321,900,342</b>	<b>\$244,731,448</b>	<b>\$3,734,185,681</b>	<b>\$880,677,806</b>	<b>\$607,824,923</b>	<b>\$15,575,793</b>	<b>\$10,729,443,594</b>	<b>\$20,583,350,089</b>
<b>Expenditures by Category</b>									
Legislative-Executive/Central Services	\$114,148,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,148,522
Education	\$0	0	163,052,786	2,684,727,478	413,832,373	0	0	224,636,296	3,486,248,933
Judicial Administration	\$35,509,873	0	0	751,907	0	0	0	0	36,261,780
Public Safety	\$453,282,967	0	0	75,418,646	0	0	0	0	528,701,613
Public Works	\$72,595,574	0	0	162,424,813	0	242,897,242	0	0	477,917,629
Health and Welfare	\$317,927,210	0	0	213,437,036	0	0	0	0	531,364,246
Parks and Libraries	\$54,804,987	0	0	16,273,941	0	0	0	0	71,078,928
Community Development	\$53,090,466	0	48,984,126	237,758,466	0	0	15,575,793	0	355,408,851
Capital Improvements	\$0	0	26,341,768	0	0	0	0	0	26,341,768
Debt Service	\$0	321,900,342	0	0	0	0	0	0	321,900,342
Non-Departmental	\$338,619,033	0	0	5,075,000	339,069,587	0	0	497,735,397	1,180,499,017
<b>Total Expenditures</b>	<b>\$1,439,978,632</b>	<b>\$321,900,342</b>	<b>\$238,378,680</b>	<b>\$3,395,867,287</b>	<b>\$752,901,960</b>	<b>\$242,897,242</b>	<b>\$15,575,793</b>	<b>\$722,371,693</b>	<b>\$7,129,871,629</b>
<b>Transfers Out</b>	<b>\$2,409,571,897</b>	<b>\$0</b>	<b>\$2,735,720</b>	<b>\$75,732,823</b>	<b>\$0</b>	<b>\$236,389,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,724,429,440</b>
<b>Total Disbursements</b>	<b>\$3,849,550,529</b>	<b>\$321,900,342</b>	<b>\$241,114,400</b>	<b>\$3,471,600,110</b>	<b>\$752,901,960</b>	<b>\$479,286,242</b>	<b>\$15,575,793</b>	<b>\$722,371,693</b>	<b>\$9,854,301,069</b>
<b>Ending Fund Balance</b>	<b>\$199,459,973</b>	<b>\$0</b>	<b>\$3,617,048</b>	<b>\$262,585,571</b>	<b>\$127,775,846</b>	<b>\$128,538,681</b>	<b>\$0</b>	<b>\$10,007,071,901</b>	<b>\$10,729,049,020</b>

<sup>1</sup> Not reflected are the following adjustments to balance in FY 2016:  
Fund S10000, Public School Operating, does not reflect carryover of (\$3,976,588) in Future Year Beginning Balance.  
Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$9,074,225.  
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of reserves of \$2,550,968.

<sup>2</sup> Not reflected are the following adjustments to balance in FY 2016:  
Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$9,446,932.  
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$44,148,943.  
Fund S63000, Public School Central Procurement, does not reflect carryover of (\$310,989) as any remaining balances at year-end FY 2015 will be moved to Fund S10000, Public School Operating.

<sup>3</sup> For presentation purposes, all County Internal Service Funds expenditures are included in the Nondepartmental Category.

<sup>4</sup> Not reflected are the following adjustments to balance in FY 2016:  
Fund 69020, Sewer Bond Parly Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).

<sup>5</sup> 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 2016 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Actual <sup>1</sup>	FY 2015 Adopted Budget Plan <sup>2</sup>	FY 2015 Revised Budget Plan <sup>3</sup>	FY 2016 Advertised Budget Plan <sup>4</sup>	FY 2016 Adopted Budget Plan <sup>5</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>							
<b>General Fund Group</b>							
10001 General Fund	\$3,586,107,666	\$3,708,563,492	\$3,703,127,136	\$3,807,380,285	\$3,810,507,655	\$107,380,519	2.90%
10010 Revenue Stabilization	256,138	650,000	650,000	650,000	650,000	0	0.00%
10040 Information Technology	991,121	108,240	108,240	43,760	43,760	(64,480)	(59.57%)
<b>Total General Fund Group</b>	<b>\$3,587,354,925</b>	<b>\$3,709,321,732</b>	<b>\$3,703,885,376</b>	<b>\$3,808,074,045</b>	<b>\$3,811,201,415</b>	<b>\$107,316,039</b>	<b>2.90%</b>
<b>Debt Service Funds</b>							
20000 Consolidated Debt Service	\$3,547,091	\$580,000	\$4,012,805	\$2,680,000	\$2,680,000	(\$1,332,805)	(33.21%)
<b>Capital Project Funds</b>							
30000 Metro Operations and Construction	\$29,500,000	\$26,800,000	\$22,110,854	\$24,100,000	\$24,100,000	\$1,989,146	9.00%
30010 General Construction and Contributions	8,585,476	4,800,000	24,444,846	4,300,000	4,300,000	(20,144,846)	(82.41%)
30020 Infrastructure Replacement and Upgrades	29,188,452	0	10,000,000	0	0	(10,000,000)	(100.00%)
30030 Library Construction	6,135,000	0	25,000,000	0	0	(25,000,000)	(100.00%)
30040 Contributed Roadway Improvements	1,376,795	550,000	1,349,264	143,825	143,825	(1,205,439)	(89.34%)
30050 Transportation Improvements	30,000,000	0	144,949,500	0	0	(144,949,500)	(100.00%)
30060 Pedestrian Walkway Improvements	1,848,090	0	1,307,191	0	0	(1,307,191)	(100.00%)
30070 Public Safety Construction	179,400,000	0	80,416,334	0	0	(80,416,334)	(100.00%)
30080 Commercial Revitalization Program	89,750	0	1,499,789	0	0	(1,499,789)	(100.00%)
30090 Pro Rata Share Drainage Construction	5,102,519	0	3,900,165	0	0	(3,900,165)	(100.00%)
30300 The Penny for Affordable Housing Fund	18,841,336	16,478,400	16,478,400	16,033,900	16,033,900	(444,500)	(2.70%)
30310 Housing Assistance Program	0	0	0	0	0	0	-
30400 Park Authority Bond Construction	13,037,500	0	77,812,100	0	0	(77,812,100)	(100.00%)
S31000 Public School Construction	160,270,920	155,306,000	434,625,471	155,606,000	155,606,000	(279,019,471)	(64.20%)
<b>Total Capital Project Funds</b>	<b>\$483,375,838</b>	<b>\$203,934,400</b>	<b>\$843,893,914</b>	<b>\$200,183,725</b>	<b>\$200,183,725</b>	<b>(\$643,710,189)</b>	<b>(76.28%)</b>
<b>Special Revenue Funds</b>							
40000 County Transit Systems	\$20,157,267	\$37,240,230	\$33,687,725	\$43,069,846	\$43,069,846	\$9,382,121	27.85%
40010 County and Regional Transportation Projects	89,587,627	97,759,469	161,786,544	100,524,907	100,524,907	(61,261,637)	(37.87%)
40030 Cable Communications	24,480,280	24,372,126	24,372,126	25,168,468	25,168,468	796,342	3.27%
40040 Fairfax-Falls Church Community Services Board	37,074,032	38,834,832	36,616,080	38,018,747	38,018,747	1,402,667	3.83%
40050 Reston Community Center	7,423,020	7,819,710	7,819,710	8,277,427	8,277,427	457,717	5.85%
40060 McLean Community Center	4,735,624	5,333,259	5,303,259	5,393,142	5,393,142	89,883	1.69%
40070 Burgundy Village Community Center	54,783	50,286	50,286	56,809	56,809	6,523	12.97%
40080 Integrated Pest Management Program	2,051,028	2,190,238	2,190,238	2,265,850	2,265,850	75,612	3.45%
40090 E-911	20,487,788	44,996,530	44,996,530	45,880,122	45,880,122	883,592	1.96%
40100 Stormwater Services	42,391,546	49,185,000	81,745,731	56,500,000	56,500,000	(25,245,731)	(30.88%)
40110 Dulles Rail Phase I Transportation Improvement District	23,917,510	23,828,109	23,828,109	25,041,421	22,656,524	(1,171,585)	(4.92%)
40120 Dulles Rail Phase II Transportation Improvement District	14,720,853	14,484,978	14,484,978	15,248,201	15,248,201	763,223	5.27%
40130 Leaf Collection	2,141,693	2,187,133	2,187,133	2,312,567	2,312,567	125,434	5.74%
40140 Refuse Collection and Recycling Operations	20,331,499	19,715,588	19,270,588	19,014,131	19,014,131	(256,457)	(1.33%)
40150 Refuse Disposal	45,763,356	50,786,878	45,786,878	47,216,521	47,216,521	1,429,643	3.12%
40160 Energy Resource Recovery (ERR) Facility	28,341,049	31,468,600	28,728,811	25,958,161	25,958,161	(2,770,650)	(9.64%)
40170 I-95 Refuse Disposal	6,920,442	7,702,766	7,454,146	8,653,388	8,653,388	1,199,242	16.09%
40180 Tysons Service District	2,362,312	4,948,553	4,948,553	6,417,112	6,417,112	1,468,559	29.68%
40300 Housing Trust Fund	878,610	639,972	639,972	580,391	580,391	(59,581)	(9.31%)
40330 Elderly Housing Programs	1,627,167	1,644,057	1,644,057	1,672,540	1,672,540	28,483	1.73%
40360 Homeowner and Business Loan Programs	2,291,080	2,187,600	3,726,130	2,286,960	2,286,960	(1,439,170)	(38.62%)
50000 Federal/State Grants	86,550,255	95,185,801	203,977,286	103,629,862	103,629,862	(100,347,424)	(49.20%)
50800 Community Development Block Grant	5,807,851	4,750,027	9,424,617	5,128,616	5,128,616	(4,296,001)	(45.58%)



## FY 2016 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Actual <sup>1</sup>	FY 2015 Adopted Budget Plan <sup>2</sup>	FY 2015 Revised Budget Plan <sup>3</sup>	FY 2016 Advertised Budget Plan <sup>4</sup>	FY 2016 Adopted Budget Plan <sup>5</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>							
50810 HOME Investment Partnerships Program	\$2,384,453	\$1,417,514	\$4,248,834	\$1,580,878	\$1,580,878	(\$2,667,956)	(62.79%)
S10000 Public School Operating	665,916,825	655,539,811	690,478,419	684,679,275	684,679,275	(5,799,144)	(0.84%)
S40000 Public School Food and Nutrition Services	75,762,770	81,297,175	77,064,439	79,363,202	79,363,202	2,298,763	2.98%
S43000 Public School Adult and Community Education	8,772,617	9,461,824	9,461,824	9,403,432	9,403,432	(58,392)	(0.62%)
S50000 Public School Grants and Self Supporting Programs	44,936,678	44,725,325	56,438,559	48,294,048	48,294,048	(8,144,511)	(14.43%)
<b>Total Special Revenue Funds</b>	<b>\$1,287,870,015</b>	<b>\$1,359,753,391</b>	<b>\$1,602,361,562</b>	<b>\$1,411,636,024</b>	<b>\$1,409,251,127</b>	<b>(\$193,110,435)</b>	<b>(12.05%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$5,362,147,869</b>	<b>\$5,273,589,523</b>	<b>\$6,154,153,657</b>	<b>\$5,422,573,794</b>	<b>\$5,423,316,267</b>	<b>(\$730,837,390)</b>	<b>(11.88%)</b>
<b>PROPRIETARY FUNDS</b>							
<b>Internal Service Funds</b>							
60000 County Insurance	\$694,620	\$895,859	\$695,859	\$895,859	\$895,859	\$200,000	28.74%
60010 Department of Vehicle Services	80,880,674	81,271,069	82,751,069	82,609,367	81,446,125	(1,304,944)	(1.58%)
60020 Document Services	2,723,060	3,189,393	3,189,393	2,969,409	2,971,694	(217,699)	(6.83%)
60030 Technology Infrastructure Services	29,284,599	29,455,624	29,455,624	29,964,879	29,983,320	527,696	1.79%
60040 Health Benefits	157,437,734	164,384,297	164,384,297	181,009,936	181,009,936	16,625,639	10.11%
S60000 Public School Insurance	14,822,262	14,081,339	14,081,339	13,081,339	13,081,339	(1,000,000)	(7.10%)
S62000 Public School Health and Flexible Benefits	340,095,514	377,676,263	364,376,263	347,155,159	347,155,159	(17,221,104)	(4.73%)
S63000 Public School Central Procurement	4,375,594	6,500,000	6,500,000	0	0	(6,500,000)	(100.00%)
<b>Total Internal Service Funds</b>	<b>\$630,314,057</b>	<b>\$677,453,844</b>	<b>\$665,433,844</b>	<b>\$657,685,948</b>	<b>\$656,543,432</b>	<b>(\$8,890,412)</b>	<b>(1.34%)</b>
<b>Enterprise Funds</b>							
69000 Sewer Revenue	\$212,720,872	\$214,459,757	\$214,459,757	\$222,332,902	\$222,332,902	\$7,873,145	3.67%
69030 Sewer Bond Debt Reserve	0	0	0	0	0	0	-
69310 Sewer Bond Construction	657,506	0	10,829,276	0	0	(10,829,276)	(100.00%)
<b>Total Enterprise Funds</b>	<b>\$213,378,378</b>	<b>\$214,459,757</b>	<b>\$225,289,033</b>	<b>\$222,332,902</b>	<b>\$222,332,902</b>	<b>(\$2,956,131)</b>	<b>(1.31%)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$843,692,435</b>	<b>\$891,913,601</b>	<b>\$890,722,877</b>	<b>\$880,018,850</b>	<b>\$878,876,334</b>	<b>(\$11,846,543)</b>	<b>(1.33%)</b>
<b>FIDUCIARY FUNDS</b>							
<b>Agency Funds</b>							
70000 Route 28 Taxing District	\$9,958,018	\$10,707,629	\$10,707,629	\$11,045,828	\$11,045,828	\$338,199	3.16%
70040 Mosaic District Community Development Authority	2,214,585	3,882,012	3,882,012	4,529,965	4,529,965	647,953	16.69%
<b>Total Agency Funds</b>	<b>\$12,172,603</b>	<b>\$14,589,641</b>	<b>\$14,589,641</b>	<b>\$15,575,793</b>	<b>\$15,575,793</b>	<b>\$986,152</b>	<b>6.76%</b>
<b>Trust Funds</b>							
73000 Employees' Retirement Trust	\$665,710,388	\$428,461,848	\$428,461,848	\$466,934,125	\$466,934,125	\$38,472,277	8.98%
73010 Uniformed Employees Retirement Trust	282,754,055	172,316,153	172,316,153	190,515,360	190,515,360	18,199,207	10.56%
73020 Police Retirement Trust	223,362,811	132,384,085	132,384,085	145,925,150	145,925,150	13,541,065	10.23%
73030 OPEB Trust	31,490,060	4,725,606	13,448,606	4,526,866	4,526,866	(8,921,740)	(66.34%)
S71000 Educational Employees' Retirement	430,900,858	357,884,318	356,584,317	382,644,107	382,644,107	26,059,790	7.31%
S71100 Public School OPEB Trust	34,526,891	43,211,957	43,211,957	28,616,149	28,616,149	(14,595,808)	(33.78%)
<b>Total Trust Funds</b>	<b>\$1,668,745,063</b>	<b>\$1,138,983,967</b>	<b>\$1,146,406,966</b>	<b>\$1,219,161,757</b>	<b>\$1,219,161,757</b>	<b>\$72,754,791</b>	<b>6.35%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$1,680,917,666</b>	<b>\$1,153,573,608</b>	<b>\$1,160,996,607</b>	<b>\$1,234,737,550</b>	<b>\$1,234,737,550</b>	<b>\$73,740,943</b>	<b>6.35%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$7,886,757,970</b>	<b>\$7,319,076,732</b>	<b>\$8,205,873,141</b>	<b>\$7,537,330,194</b>	<b>\$7,536,930,151</b>	<b>(\$668,942,990)</b>	<b>(8.15%)</b>
Appropriated From (Added to) Surplus	(\$1,192,131,776)	(\$412,661,811)	\$600,574,612	(\$472,278,293)	(\$469,101,329)	(\$1,069,675,941)	(178.11%)
<b>TOTAL AVAILABLE</b>	<b>\$6,694,626,194</b>	<b>\$6,906,414,921</b>	<b>\$8,806,447,753</b>	<b>\$7,065,051,901</b>	<b>\$7,067,828,822</b>	<b>(\$1,738,618,931)</b>	<b>(19.74%)</b>
Less: Internal Service Funds	(\$630,314,057)	(\$677,453,844)	(\$665,433,844)	(\$657,685,948)	(\$656,543,432)	\$8,890,412	(1.34%)
<b>NET AVAILABLE</b>	<b>\$6,064,312,137</b>	<b>\$6,228,961,077</b>	<b>\$8,141,013,909</b>	<b>\$6,407,365,953</b>	<b>\$6,411,285,390</b>	<b>(\$1,729,728,519)</b>	<b>(21.25%)</b>

## FY 2016 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Actual <sup>1</sup>	FY 2015 Adopted Budget Plan <sup>2</sup>	FY 2015 Revised Budget Plan <sup>3</sup>	FY 2016 Advertised Budget Plan <sup>4</sup>	FY 2016 Adopted Budget Plan <sup>5</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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**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 of the "Expenditure by Fund/Summary of Appropriated Funds," net of any transfers between funds.

<sup>1</sup> Not reflected are the following adjustments to balance in FY 2014:

Fund 60000, County Insurance, net change in accrued liability of \$916,000.  
 Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).  
 Fund S40000, Public School Food and Nutrition Services, change in inventory of \$342,573.  
 Fund S60000, Public School Insurance, net change in accrued liability of \$1,714,233.

<sup>2</sup> Not reflected are the following adjustments to balance in FY 2015:

Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).  
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$10,104,060.  
 Fund S60000, Public School Insurance Fund, assumes carryover of allocated reserve of \$9,288,547.  
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$40,694,542.

<sup>3</sup> Not reflected are the following adjustments to balance in FY 2015:

Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).

<sup>4</sup> Not reflected are the following adjustments to balance in FY 2016:

Fund 10001, General Fund, does not reflect carryover of (\$3,281,711) FY 2014 Audit Adjustment Reserve and (\$2,829,834) Reserve for Potential FY 2015 Revenue Reductions and One Time Requirements.  
 Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).  
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$9,074,225.  
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of reserves of \$2,550,968.  
 Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$9,446,932.  
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$44,148,943.  
 Fund S63000, Public School Central Procurement, does not reflect carryover of (\$310,989) as any remaining balances at year-end FY 2015 will be moved to Fund S10000, Public School Operating.

<sup>5</sup> Not reflected are the following adjustments to balance in FY 2016:

Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).  
 Fund S10000, Public School Operating, does not reflect carryover of (\$3,976,588) in Future Year Beginning Balance.  
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$9,074,225.  
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of reserves of \$2,550,968.  
 Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$9,446,932.  
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$44,148,943.  
 Fund S63000, Public School Central Procurement, does not reflect carryover of (\$310,989) as any remaining balances at year-end FY 2015 will be moved to Fund S10000, Public School Operating.

## FY 2016 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Estimate	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>								
<b>General Fund Group</b>								
10001 General Fund	\$1,354,975,140	\$1,292,407,590	\$1,365,385,333	\$1,394,255,480	\$1,404,742,884	\$1,409,976,323	\$15,720,843	1.13%
10020 Consolidated Community Funding Pool	9,890,626	9,890,626	10,611,143	10,611,143	10,611,143	10,611,143	0	0.00%
10030 Contributory Fund	14,444,756	14,361,741	14,744,665	15,094,665	12,917,166	12,967,166	(2,127,499)	(14.09%)
10040 Information Technology	46,237,581	15,371,563	6,752,000	46,006,474	6,424,000	6,424,000	(39,582,474)	(86.04%)
<b>Total General Fund Group</b>	<b>\$1,425,548,103</b>	<b>\$1,332,031,520</b>	<b>\$1,397,493,141</b>	<b>\$1,465,967,762</b>	<b>\$1,434,695,193</b>	<b>\$1,439,978,632</b>	<b>(\$25,989,130)</b>	<b>(1.77%)</b>
<b>Debt Service Funds</b>								
20000 Consolidated Debt Service	\$302,976,161	\$295,655,952	\$316,009,005	\$321,297,599	\$321,900,342	\$321,900,342	\$602,743	0.19%
<b>Capital Project Funds</b>								
30000 Metro Operations and Construction	\$35,754,211	\$35,754,211	\$36,156,089	\$36,156,089	\$32,950,226	\$32,950,226	(\$3,205,863)	(8.87%)
30010 General Construction and Contributions	106,421,903	35,468,787	23,183,981	98,488,079	23,341,768	23,341,768	(75,146,311)	(76.30%)
30020 Infrastructure Replacement and Upgrades	36,765,631	14,566,238	2,700,000	24,987,845	2,700,000	2,700,000	(22,287,845)	(89.19%)
30030 Library Construction	39,110,840	1,446,008	0	37,664,832	0	0	(37,664,832)	(100.00%)
30040 Contributed Roadway Improvements	36,440,718	1,703,050	0	35,813,352	0	0	(35,813,352)	(100.00%)
30050 Transportation Improvements	81,078,426	19,103,351	0	165,757,575	0	0	(165,757,575)	(100.00%)
30060 Pedestrian Walkway Improvements	4,355,802	835,185	300,000	3,720,868	300,000	300,000	(3,420,868)	(91.94%)
30070 Public Safety Construction	128,873,089	31,017,334	0	240,592,955	0	0	(240,592,955)	(100.00%)
30080 Commercial Revitalization Program	2,620,849	415,375	0	2,505,474	0	0	(2,505,474)	(100.00%)
30090 Pro Rata Share Drainage Construction	6,853,333	4,076,265	0	4,933,986	0	0	(4,933,986)	(100.00%)
30300 The Penny for Affordable Housing Fund	39,903,273	14,572,947	16,478,400	42,351,662	16,033,900	16,033,900	(26,317,762)	(62.14%)
30310 Housing Assistance Program	6,831,016	132,489	0	6,698,527	0	0	(6,698,527)	(100.00%)
30400 Park Authority Bond Construction	96,498,999	18,650,538	0	79,525,061	0	0	(79,525,061)	(100.00%)
S31000 Public School Construction	657,799,799	208,478,379	162,724,928	521,900,277	163,052,786	163,052,786	(358,847,491)	(68.76%)
<b>Total Capital Project Funds</b>	<b>\$1,279,307,889</b>	<b>\$386,220,157</b>	<b>\$241,543,398</b>	<b>\$1,301,096,582</b>	<b>\$238,378,680</b>	<b>\$238,378,680</b>	<b>(\$1,062,717,902)</b>	<b>(81.68%)</b>
<b>Special Revenue Funds</b>								
40000 County Transit Systems	\$116,238,764	\$91,483,107	\$98,258,672	\$113,378,389	\$108,663,869	\$108,663,869	(\$4,714,520)	(4.16%)
40010 County and Regional Transportation Projects	218,111,434	14,585,150	71,333,234	280,187,646	72,070,518	72,070,518	(208,117,128)	(74.28%)
40030 Cable Communications	18,766,083	9,531,493	9,868,019	19,053,592	12,390,689	12,404,950	(6,648,642)	(34.89%)
40040 Fairfax-Falls Church Community Services Board	152,778,656	141,400,652	152,151,047	154,936,429	152,913,145	153,507,245	(1,429,184)	(0.92%)
40050 Reston Community Center	9,205,765	7,777,247	8,633,945	9,104,154	8,978,857	8,991,545	(112,609)	(1.24%)
40060 McLean Community Center	6,604,342	6,052,562	6,246,462	6,599,065	7,229,911	7,236,949	637,884	9.67%
40070 Burgundy Village Community Center	116,291	41,077	45,231	121,825	45,396	45,447	(76,378)	(62.69%)
40080 Integrated Pest Management Program	3,216,855	1,935,873	3,128,092	3,264,866	3,163,547	3,166,927	(97,939)	(3.00%)
40090 E-911	42,765,433	39,846,675	44,795,769	47,290,455	45,769,361	45,824,196	(1,466,259)	(3.10%)
40100 Stormwater Services	101,500,017	48,630,343	48,185,000	102,981,088	55,375,000	55,375,000	(47,606,088)	(46.23%)
40110 Dulles Rail Phase I Transportation Improvement District	17,446,663	17,347,663	17,454,463	17,454,463	17,341,662	17,341,662	(112,801)	(0.65%)
40120 Dulles Rail Phase II Transportation Improvement District	500,000	0	500,000	500,000	500,000	500,000	0	0.00%
40130 Leaf Collection	2,308,182	1,911,023	2,187,182	2,187,182	2,364,737	2,364,737	177,555	8.12%
40140 Refuse Collection and Recycling Operations	26,294,964	21,292,563	21,513,371	24,119,610	19,648,084	19,674,456	(4,445,154)	(18.43%)
40150 Refuse Disposal	53,997,391	46,399,928	53,016,159	52,718,946	48,306,455	48,333,031	(4,385,915)	(8.32%)
40160 Energy Resource Recovery (ERR) Facility	21,462,801	17,881,040	21,515,539	21,539,611	25,799,008	25,801,271	4,261,660	19.79%
40170 I-95 Refuse Disposal	16,947,473	7,878,956	9,280,702	17,655,809	7,700,684	7,709,391	(9,946,418)	(56.34%)
40300 Housing Trust Fund	6,305,955	1,146,726	639,972	6,184,391	580,391	580,391	(5,604,000)	(90.62%)
40330 Elderly Housing Programs	4,373,279	2,835,211	3,346,787	4,030,410	3,464,655	3,466,689	(563,721)	(13.99%)
40360 Homeowner and Business Loan Programs	10,041,467	2,418,720	2,230,085	4,574,595	2,333,715	2,333,715	(2,240,880)	(48.99%)
50000 Federal/State Grants	252,771,108	95,670,687	100,394,265	245,717,024	109,038,326	109,038,326	(136,678,698)	(55.62%)
50800 Community Development Block Grant	9,306,212	4,810,979	4,750,227	10,458,332	5,128,616	5,128,616	(5,329,716)	(50.96%)
50810 HOME Investment Partnerships Program	4,918,486	2,325,602	1,417,514	4,471,758	1,580,878	1,580,878	(2,890,880)	(64.65%)
S10000 Public School Operating <sup>1</sup>	2,511,294,640	2,399,575,334	2,441,529,288	2,537,099,093	2,514,738,412	2,514,738,412	(22,360,681)	(0.88%)
S40000 Public School Food and Nutrition Services	92,623,343	78,039,051	91,401,235	90,819,864	88,437,427	88,437,427	(2,382,437)	(2.62%)

## FY 2016 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Estimate	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>								
S43000 Public School Adult and Community Education	\$9,753,809	\$9,390,248	\$9,696,824	\$10,063,348	\$9,638,432	\$9,638,432	(\$424,916)	(4.22%)
S50000 Public School Grants & Self Supporting Programs	94,488,161	68,301,490	64,954,989	93,849,636	71,913,207	71,913,207	(21,936,429)	(23.37%)
<b>Total Special Revenue Funds</b>	<b>\$3,804,137,574</b>	<b>\$3,138,509,400</b>	<b>\$3,288,473,873</b>	<b>\$3,880,361,581</b>	<b>\$3,395,114,982</b>	<b>\$3,395,867,287</b>	<b>(\$484,494,294)</b>	<b>(12.49%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$6,811,969,727</b>	<b>\$5,152,417,029</b>	<b>\$5,243,519,417</b>	<b>\$6,968,723,524</b>	<b>\$5,390,089,197</b>	<b>\$5,396,124,941</b>	<b>(\$1,572,598,583)</b>	<b>(22.57%)</b>
<b>PROPRIETARY FUNDS</b>								
<b>Internal Service Funds</b>								
60000 County Insurance	\$25,529,032	\$23,666,062	\$24,250,735	\$43,498,230	\$24,940,806	\$24,944,451	(\$18,553,779)	(42.65%)
60010 Department of Vehicle Services	99,481,927	89,161,000	83,748,429	95,155,561	86,699,462	85,538,625	(9,616,936)	(10.11%)
60020 Document Services	6,435,679	5,383,750	6,006,463	6,142,385	5,746,482	5,748,767	(393,618)	(6.41%)
60030 Technology Infrastructure Services	36,510,055	31,249,634	36,988,697	41,181,396	35,738,837	35,757,278	(5,424,118)	(13.17%)
60040 Health Benefits	167,912,089	153,786,583	166,187,368	180,508,175	187,080,466	187,080,466	6,572,291	3.64%
S60000 Public School Insurance	26,714,737	14,215,013	23,369,886	27,321,986	22,528,271	22,528,271	(4,793,715)	(17.55%)
S62000 Public School Health and Flexible Benefits	383,418,024	340,032,862	418,370,805	409,520,474	391,304,102	391,304,102	(18,216,372)	(4.45%)
S63000 Public School Central Procurement	6,500,000	4,425,705	6,500,000	6,500,000	0	0	(6,500,000)	(100.00%)
<b>Total Internal Service Funds</b>	<b>\$752,501,543</b>	<b>\$661,920,609</b>	<b>\$765,422,383</b>	<b>\$809,828,207</b>	<b>\$754,038,426</b>	<b>\$752,901,960</b>	<b>(\$56,926,247)</b>	<b>(7.03%)</b>
<b>Enterprise Funds</b>								
69010 Sewer Operation and Maintenance	\$96,713,643	\$90,083,737	\$97,923,134	\$98,093,267	\$96,283,072	\$96,283,072	(\$1,810,195)	(1.85%)
69020 Sewer Bond Parity Debt Service	21,957,307	21,112,064	21,909,094	20,446,381	20,906,350	20,906,350	459,969	2.25%
69040 Sewer Bond Subordinate Debt Service	28,419,768	26,057,605	26,512,623	26,133,270	26,318,820	26,318,820	185,550	0.71%
69300 Sewer Construction Improvements	106,308,236	83,077,624	83,693,176	119,923,788	86,389,000	86,389,000	(33,534,788)	(27.96%)
69310 Sewer Bond Construction	68,378,015	36,933,562	0	31,510,145	13,000,000	13,000,000	(18,510,145)	(58.74%)
<b>Total Enterprise Funds</b>	<b>\$321,776,969</b>	<b>\$257,264,592</b>	<b>\$230,038,027</b>	<b>\$296,106,851</b>	<b>\$242,897,242</b>	<b>\$242,897,242</b>	<b>(\$53,209,609)</b>	<b>(17.97%)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$1,074,278,512</b>	<b>\$919,185,201</b>	<b>\$995,460,410</b>	<b>\$1,105,935,058</b>	<b>\$996,935,668</b>	<b>\$995,799,202</b>	<b>(\$110,135,856)</b>	<b>(9.96%)</b>
<b>FIDUCIARY FUNDS</b>								
<b>Agency Funds</b>								
70000 Route 28 Taxing District	\$10,714,332	\$9,960,991	\$10,707,629	\$10,711,359	\$11,045,828	\$11,045,828	\$334,469	3.12%
70040 Mosaic District Community Development Authority	2,214,585	2,214,585	3,882,012	3,882,012	4,529,965	4,529,965	647,953	16.69%
<b>Total Agency Funds</b>	<b>\$12,928,917</b>	<b>\$12,175,576</b>	<b>\$14,589,641</b>	<b>\$14,593,371</b>	<b>\$15,575,793</b>	<b>\$15,575,793</b>	<b>\$982,422</b>	<b>6.73%</b>
<b>Trust Funds</b>								
73000 Employees' Retirement Trust	\$272,570,852	\$253,581,556	\$299,361,705	\$299,361,705	\$306,725,382	\$306,730,875	\$7,369,170	2.46%
73010 Uniformed Employees Retirement Trust	93,247,915	84,847,739	102,295,421	102,295,421	103,557,788	103,558,966	1,263,545	1.24%
73020 Police Retirement Trust	69,721,045	65,127,408	72,812,151	74,812,151	77,674,318	77,675,496	2,863,345	3.83%
73030 OPEB Trust	16,835,190	14,523,875	9,176,040	17,899,040	9,769,765	9,770,060	(8,128,980)	(45.42%)
S71000 Educational Employees' Retirement	192,834,829	182,750,641	203,081,017	196,621,215	207,876,796	207,876,796	11,255,581	5.72%
S71100 Public School OPEB Trust	25,948,372	15,574,243	27,299,452	27,299,452	16,759,500	16,759,500	(10,539,952)	(38.61%)
<b>Total Trust Funds</b>	<b>\$671,158,203</b>	<b>\$616,405,462</b>	<b>\$714,025,786</b>	<b>\$718,288,984</b>	<b>\$722,363,549</b>	<b>\$722,371,693</b>	<b>\$4,082,709</b>	<b>0.57%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$684,087,120</b>	<b>\$628,581,038</b>	<b>\$728,615,427</b>	<b>\$732,882,355</b>	<b>\$737,939,342</b>	<b>\$737,947,486</b>	<b>\$5,065,131</b>	<b>0.69%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$8,570,335,359</b>	<b>\$6,700,183,268</b>	<b>\$6,967,595,254</b>	<b>\$8,807,540,937</b>	<b>\$7,124,964,207</b>	<b>\$7,129,871,629</b>	<b>(\$1,677,669,308)</b>	<b>(19.05%)</b>
Less: Internal Service Funds <sup>2</sup>	(\$752,501,543)	(\$661,920,609)	(\$765,422,383)	(\$809,828,207)	(\$754,038,426)	(\$752,901,960)	\$56,926,247	(7.03%)
<b>NET EXPENDITURES</b>	<b>\$7,817,833,816</b>	<b>\$6,038,262,659</b>	<b>\$6,202,172,871</b>	<b>\$7,997,712,730</b>	<b>\$6,370,925,781</b>	<b>\$6,376,969,669</b>	<b>(\$1,620,743,061)</b>	<b>(20.27%)</b>

<sup>1</sup> Pending School Board approval, FY 2016 expenditures for Fund S10000, Public School Operating, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the County's approved Transfer Out from the General Fund to Fund S10000 and the Transfer In from the General Fund reflected in the School Board's Advertised Budget. Final adjustments will be reflected at the FY 2015 Carryover Review.

<sup>2</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

## FY 2016 ADOPTED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund	Balance 6/30/13	Balance 6/30/14	Balance 6/30/15	Balance 6/30/16	Appropriated From/(Added to) Surplus
<b>GOVERNMENTAL FUNDS</b>					
<b>General Fund Group</b>					
10001 General Fund	\$182,807,766	\$156,391,257	\$75,915,037	\$76,702,689	(\$787,652)
<a href="#">10010 Revenue Stabilization</a>	107,549,693	110,575,008	121,570,436	122,757,284	(1,186,848)
<a href="#">10020 Consolidated Community Funding Pool</a>	22,871	0	0	0	0
<a href="#">10030 Contributory Fund</a>	137,076	146,310	72,529	0	72,529
<a href="#">10040 Information Technology</a>	33,464,136	31,746,974	0	0	0
<b>Total General Fund Group</b>	<b>\$323,981,542</b>	<b>\$298,859,549</b>	<b>\$197,558,002</b>	<b>\$199,459,973</b>	<b>(\$1,901,971)</b>
<b>Debt Service Funds</b>					
<a href="#">20000 Consolidated Debt Service</a>	\$14,910,463	\$10,487,298	\$0	\$0	\$0
<b>Capital Project Funds</b>					
<a href="#">30000 Metro Operations and Construction</a>	\$1,931,414	\$4,689,146	\$0	\$0	\$0
<a href="#">30010 General Construction and Contributions</a>	56,922,441	53,460,627	0	0	0
<a href="#">30020 Infrastructure Replacement and Upgrades</a>	(7,334,369)	12,287,845	2,850,000	2,850,000	0
<a href="#">30030 Library Construction</a>	7,975,840	12,664,832	0	0	0
<a href="#">30040 Contributed Roadway Improvements</a>	35,450,343	35,014,088	0	0	0
<a href="#">30050 Transportation Improvements</a>	9,711,426	20,808,075	0	0	0
<a href="#">30060 Pedestrian Walkway Improvements</a>	800,772	2,113,677	0	0	0
<a href="#">30070 Public Safety Construction</a>	8,343,955	156,726,621	0	0	0
<a href="#">30080 Commercial Revitalization Program</a>	1,331,310	1,005,685	0	0	0
<a href="#">30090 Pro Rata Share Drainage Construction</a>	7,567	1,033,821	0	0	0
<a href="#">30300 The Penny for Affordable Housing Fund</a>	21,604,873	25,873,262	0	0	0
<a href="#">30310 Housing Assistance Program</a>	6,831,016	6,698,527	0	0	0
<a href="#">30400 Park Authority Bond Construction</a>	7,325,999	1,712,961	0	0	0
<a href="#">S31000 Public School Construction</a>	108,682,709	75,571,956	767,048	767,048	0
<b>Total Capital Project Funds</b>	<b>\$259,585,296</b>	<b>\$409,661,123</b>	<b>\$3,617,048</b>	<b>\$3,617,048</b>	<b>\$0</b>
<b>Special Revenue Funds</b>					
<a href="#">40000 County Transit Systems</a>	\$45,636,292	\$18,696,978	\$125,000	\$125,000	\$0
<a href="#">40010 County and Regional Transportation Projects</a>	79,119,799	142,679,842	0	0	0
<a href="#">40030 Cable Communications</a>	14,355,300	12,950,994	3,142,927	190,346	2,952,581
<a href="#">40040 Fairfax-Falls Church Community Services Board</a>	6,429,724	12,184,138	2,050,004	2,050,004	0
<a href="#">40050 Reston Community Center</a>	5,742,205	5,387,978	4,103,534	3,389,416	714,118
<a href="#">40060 McLean Community Center</a>	11,740,085	10,423,147	9,127,341	7,283,534	1,843,807
<a href="#">40070 Burgundy Village Community Center</a>	314,351	328,057	256,518	267,880	(11,362)
<a href="#">40080 Integrated Pest Management Program</a>	2,756,702	2,733,857	1,521,229	479,152	1,042,077
<a href="#">40090 E-911</a>	4,413,639	2,334,023	40,098	96,024	(55,926)
<a href="#">40100 Stormwater Services</a>	29,474,154	22,235,357	0	0	0
<a href="#">40110 Dulles Rail Phase I Transportation Improvement District</a>	44,792,470	51,362,317	57,735,963	63,050,825	(5,314,862)
<a href="#">40120 Dulles Rail Phase II Transportation Improvement District</a>	20,742,189	35,463,042	49,448,020	64,196,221	(14,748,201)
<a href="#">40125 Metrorail Parking System Pledged Revenues</a>	0	0	0	0	0
<a href="#">40130 Leaf Collection</a>	3,745,051	3,975,721	3,975,672	3,923,502	52,170
<a href="#">40140 Refuse Collection and Recycling Operations</a>	12,493,731	10,997,667	5,613,645	4,405,320	1,208,325
<a href="#">40150 Refuse Disposal</a>	11,034,057	9,862,485	2,395,417	701,907	1,693,510
<a href="#">40160 Energy Resource Recovery (ERR) Facility</a>	46,300,636	56,718,645	63,865,845	63,973,735	(107,890)
<a href="#">40170 I-95 Refuse Disposal</a>	38,228,863	37,095,349	26,718,686	27,476,683	(757,997)
<a href="#">40180 Tysons Service District</a>	0	2,362,312	7,310,865	13,727,977	(6,417,112)
<a href="#">40300 Housing Trust Fund</a>	6,041,595	5,773,479	229,060	229,060	0
<a href="#">40330 Elderly Housing Programs</a>	2,060,801	2,717,028	2,200,358	2,302,858	(102,500)
<a href="#">40360 Homeowner and Business Loan Programs</a>	3,780,066	3,652,426	2,803,961	2,757,206	46,755
<a href="#">50000 Federal/State Grants</a>	41,634,114	37,973,535	742,261	742,261	0

## FY 2016 ADOPTED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund	Balance 6/30/13	Balance 6/30/14	Balance 6/30/15	Balance 6/30/16	Appropriated From/(Added to) Surplus
<b>Special Revenue Funds (Cont.)</b>					
<a href="#">50800 Community Development Block Grant</a>	\$36,843	\$1,033,715	\$0	\$0	\$0
<a href="#">50810 HOME Investment Partnerships Program</a>	164,073	222,924	0	0	0
<a href="#">S10000 Public School Operating</a>	213,961,346	157,240,947	46,083,980	8,865,265	37,218,715
<a href="#">S40000 Public School Food and Nutrition Services</a>	15,689,133	13,755,425	0	0	0
<a href="#">S43000 Public School Adult and Community Education</a>	584,155	366,524	0	0	0
<a href="#">S50000 Public School Grants and Self Supporting Programs</a>	14,773,434	17,017,789	0	0	0
<b>Total Special Revenue Funds</b>	<b>\$676,044,808</b>	<b>\$677,545,701</b>	<b>\$289,490,384</b>	<b>\$270,234,176</b>	<b>\$19,256,208</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$1,274,522,109</b>	<b>\$1,396,553,671</b>	<b>\$490,665,434</b>	<b>\$473,311,197</b>	<b>\$17,354,237</b>
<b>PROPRIETARY FUNDS</b>					
<b>Internal Service Funds</b>					
<a href="#">60000 County Insurance</a>	\$53,042,245	\$89,680,217	\$103,845,396	\$103,075,630	\$769,766
<a href="#">60010 Department of Vehicle Services</a>	44,414,218	34,908,961	22,504,469	18,411,969	4,092,500
<a href="#">60020 Document Services</a>	1,792,798	1,539,491	984,732	485,892	498,840
<a href="#">60030 Technology Infrastructure Services</a>	7,336,957	8,347,175	2,492,174	1,339,641	1,152,533
<a href="#">60040 Health Benefits</a>	37,685,304	42,936,455	27,812,577	21,742,047	6,070,530
<a href="#">S60000 Public School Insurance</a>	46,924,718	49,246,200	36,005,553	36,005,553	0
<a href="#">S62000 Public School Health and Flexible Benefits</a>	45,081,559	45,144,211	0	0	0
<a href="#">S63000 Public School Central Procurement</a>	361,100	310,989	310,989	0	310,989
<b>Total Internal Service Funds</b>	<b>\$236,638,899</b>	<b>\$272,113,699</b>	<b>\$193,955,890</b>	<b>\$181,060,732</b>	<b>\$12,895,158</b>
<b>Enterprise Funds</b>					
<a href="#">69000 Sewer Revenue</a>	\$142,759,050	\$135,490,922	\$117,757,503	\$106,551,405	\$11,206,098
<a href="#">69010 Sewer Operation and Maintenance</a>	10,801,106	14,917,369	7,024,102	41,030	6,983,072
<a href="#">69020 Sewer Bond Parity Debt Service</a>	13,621,947	4,484,883	2,513,502	82,152	2,431,350
<a href="#">69030 Sewer Bond Debt Reserve</a>	21,728,541	21,728,541	21,728,541	21,728,541	0
<a href="#">69040 Sewer Bond Subordinate Debt Service</a>	2,620,248	4,062,643	2,929,373	110,553	2,818,820
<a href="#">69300 Sewer Construction Improvements</a>	21,819,236	23,230,612	0	0	0
<a href="#">69310 Sewer Bond Construction</a>	56,956,925	20,680,869	0	0	0
<b>Total Enterprise Funds</b>	<b>\$270,307,053</b>	<b>\$224,595,839</b>	<b>\$151,953,021</b>	<b>\$128,513,681</b>	<b>\$23,439,340</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$506,945,952</b>	<b>\$496,709,538</b>	<b>\$345,908,911</b>	<b>\$309,574,413</b>	<b>\$36,334,498</b>
<b>FIDUCIARY FUNDS</b>					
<b>Agency Funds</b>					
<a href="#">70000 Route 28 Taxing District</a>	\$6,703	\$3,730	\$0	\$0	\$0
<a href="#">70040 Mosaic District Community Development Authority</a>	0	0	0	0	0
<b>Total Agency Funds</b>	<b>\$6,703</b>	<b>\$3,730</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Trust Funds</b>					
<a href="#">73000 Employees' Retirement Trust</a>	\$3,353,926,900	\$3,766,055,732	\$3,895,155,875	\$4,055,359,125	(\$160,203,250)
<a href="#">73010 Uniformed Employees Retirement Trust</a>	1,318,808,530	1,516,714,846	1,586,735,578	1,673,691,972	(86,956,394)
<a href="#">73020 Police Retirement Trust</a>	1,102,516,612	1,260,752,015	1,318,323,949	1,386,573,603	(68,249,654)
<a href="#">73030 OPEB Trust</a>	150,888,340	195,854,525	219,404,091	240,160,897	(20,756,806)
<a href="#">S71000 Educational Employees' Retirement</a>	1,956,759,182	2,204,909,399	2,364,872,501	2,539,639,812	(174,767,311)
<a href="#">S71100 Public School OPEB Trust</a>	64,924,690	83,877,338	99,789,843	111,646,492	(11,856,649)
<b>Total Trust Funds</b>	<b>\$7,947,824,254</b>	<b>\$9,028,163,855</b>	<b>\$9,484,281,837</b>	<b>\$10,007,071,901</b>	<b>(\$522,790,064)</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$7,947,830,957</b>	<b>\$9,028,167,585</b>	<b>\$9,484,281,837</b>	<b>\$10,007,071,901</b>	<b>(\$522,790,064)</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$9,729,299,018</b>	<b>\$10,921,430,794</b>	<b>\$10,320,856,182</b>	<b>\$10,789,957,511</b>	<b>(\$469,101,329)</b>

**GENERAL FUND PROPERTY TAX RATES  
FY 2007 - FY 2016  
(per \$100 assessed valuation)**

Tax Category	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 Advertised	FY 2016 Adopted
<b>Real Estate</b>	\$0.89	\$0.89	\$0.92	\$1.04	\$1.09	\$1.07	\$1.075	\$1.085	\$1.090	\$1.090	\$1.090
Public Service	0.89	0.89	0.92	1.04	1.09	1.07	1.075	1.085	1.090	1.090	1.090
<b>Personal Property<sup>1</sup></b>	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57
Special Subclass <sup>2</sup>	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 <sup>3</sup>	0.89	0.89	0.92	1.04	1.09	1.07	1.075	1.085	1.090	1.090	1.090
Public Service	0.89	0.89	0.92	1.04	1.09	1.07	1.075	1.085	1.090	1.090	1.090

<sup>1</sup> Includes vehicles owned by individuals, businesses and Public Service Corporations, business furniture and fixtures, and computers.

<sup>2</sup> 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. In FY 1996, vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations were added to the special subclass. Boats were added in FY 2000 and vehicles owned by reserve deputy sheriffs were included in FY 2007. Beginning in FY 2012, one vehicle owned by a fully disabled veteran is included in this special subclass.

<sup>3</sup> 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 2007 - FY 2016**

Tax Category	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 Advertised	FY 2016 Adopted
<b>Sewage Rates (Fund 69000)</b>											
Sewer Charge (per 1,000 gal.)	\$3.50	\$3.74	\$4.10	\$4.50	\$5.27	\$6.01	\$6.55	\$6.55	\$6.62	\$6.65	\$6.65
Availability Fee - Single Family Home	\$6,138	\$6,506	\$6,896	\$7,310	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750
<b>Refuse Rates</b>											
Leaf Collection (Fund 40130) <sup>1</sup>	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015
Refuse Collection per unit (Fund 40140)	\$315	\$330	\$345	\$345	\$345	\$345	\$345	\$345	\$345	\$345	\$345
Refuse Disposal per ton (Fund 40150)	\$50.00	\$52.00	\$57.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$62.00	\$62.00	\$62.00
<b>Community Centers</b>											
Reston (Fund 40050) <sup>1</sup>	\$0.047	\$0.047	\$0.047	\$0.047	\$0.047	\$0.047	\$0.047	\$0.047	\$0.047	\$0.047	\$0.047
McLean (Fund 40060) <sup>1</sup>	\$0.028	\$0.028	\$0.026	\$0.024	\$0.024	\$0.023	\$0.022	\$0.022	\$0.023	\$0.023	\$0.023
Burgundy Village (Fund 40070) <sup>1</sup>	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
<b>Other Special Taxing Districts</b>											
Commercial & Industrial Tax for Transportation Projects (Fund 40010) <sup>1,2</sup>	--	--	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.125	\$0.125	\$0.125	\$0.125
Integrated Pest Management Program (Fund 40080) <sup>1</sup>	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
Stormwater Services (Fund 40100) <sup>1,3</sup>	--	--	--	\$0.010	\$0.015	\$0.015	\$0.020	\$0.020	\$0.0225	\$0.0250	\$0.0250
Dulles Rail Phase I (Fund 40110) <sup>1</sup>	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.21	\$0.21	\$0.21	\$0.19
Dulles Rail Phase II (Fund 40120) <sup>1</sup>	--	--	--	--	\$0.05	\$0.10	\$0.15	\$0.20	\$0.20	\$0.20	\$0.20
Tysons Service District (Fund 40180) <sup>1,4</sup>	--	--	--	--	--	--	--	\$0.04	\$0.04	\$0.05	\$0.05
Route 28 Corridor (Fund 70000) <sup>1</sup>	\$0.20	\$0.20	\$0.20	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18

<sup>1</sup> Per \$100 of assessed value.

<sup>2</sup> This district was created in FY 2009 after the Virginia General Assembly enacted legislation allowing Northern Virginia jurisdictions to levy an additional real estate tax on commercial and industrial properties for new transportation initiatives.

<sup>3</sup> This service district was created in FY 2010 to support stormwater management operating and capital requirements, as authorized by the Code of Virginia §15.2-2400.

<sup>4</sup> This service district was established on January 8, 2013 to fund transportation infrastructure in Tysons.



**ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS  
GENERAL FUND, FISCAL YEARS 2014-2016**

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
<b>ASSESSED VALUATION OF TAXABLE PROPERTY</b>					
<b>Real Estate</b>					
Local Assessment	\$207,073,144,800	\$219,021,273,450	\$219,021,273,450	\$226,608,986,400	\$226,608,986,400
Public Service Corporations	876,142,982	876,142,949	876,142,949	876,276,929	876,276,929
Supplemental Assessments	270,768,354	364,880,700	364,880,700	282,893,584	282,893,584
Less: Tax Relief for Elderly/Disabled	(2,389,229,537)	(2,424,019,405)	(2,424,019,405)	(2,406,255,262)	(2,406,255,262)
Less: Exonerations/Certificates/Tax Abatements	(581,708,405)	(615,561,547)	(615,561,547)	(627,120,378)	(627,120,378)
Less: Tax Increment Financing (TIF) <sup>1</sup>	(204,109,200)	(356,147,860)	(356,147,860)	(415,593,110)	(415,593,110)
<b>Total Real Estate Taxable Valuation</b>	<b>\$205,045,008,994</b>	<b>\$216,866,568,287</b>	<b>\$216,866,568,287</b>	<b>\$224,319,188,163</b>	<b>\$224,319,188,163</b>
<b>Personal Property</b>					
Vehicles	\$11,260,323,655	\$11,281,934,707	\$11,353,144,073	\$11,445,837,341	\$11,445,837,341
Business Property (excluding vehicles)	2,597,176,757	2,642,505,307	2,608,980,808	2,637,244,561	2,637,244,561
Mobile Homes	16,986,912	19,139,994	16,734,617	16,872,499	16,872,499
Other Personal Property <sup>2</sup>	17,428,491	17,333,890	16,922,986	17,081,500	17,081,500
Public Service Corporations	2,528,440,936	2,528,529,138	2,576,314,459	2,576,314,459	2,576,314,459
<b>Total Personal Property Valuation</b>	<b>\$16,420,356,751</b>	<b>\$16,489,443,036</b>	<b>\$16,572,096,943</b>	<b>\$16,693,350,360</b>	<b>\$16,693,350,360</b>
<b>Total Taxable Property Valuation</b>	<b>\$221,465,365,745</b>	<b>\$233,356,011,323</b>	<b>\$233,438,665,230</b>	<b>\$241,012,538,523</b>	<b>\$241,012,538,523</b>
<b>TAX RATE (per \$100 assessed value)</b>					
<b>Real Estate</b>					
Regular-Local Assessment	\$1.085	\$1.090	\$1.090	\$1.090	\$1.090
Public Service Corporations-Equalized	1.085	1.090	1.090	1.090	1.090
<b>Personal Property</b>					
Vehicle/Business/Other	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57
Public Service Corporations-Equalized	1.085	1.090	1.090	1.090	1.090
Mobile Homes	1.085	1.090	1.090	1.090	1.090
<b>LEVIES AND COLLECTIONS</b>					
<b>Property Tax Levy</b>					
Real Estate Tax Levy	\$2,224,738,347	\$2,363,845,593	\$2,363,845,593	\$2,445,079,151	\$2,445,079,151
Personal Property Tax Levy	564,271,657	570,675,128	568,873,656	575,078,586	575,078,586
<b>Total Property Tax Levy</b>	<b>\$2,789,010,004</b>	<b>\$2,934,520,721</b>	<b>\$2,932,719,249</b>	<b>\$3,020,157,737</b>	<b>\$3,020,157,737</b>
<b>Property Tax Collections</b>					
Collection of Current Taxes <sup>3</sup>	\$2,776,199,493	\$2,919,651,406	\$2,917,895,754	\$3,004,925,831	\$3,004,925,831
Percentage of Total Levy Collected	99.5%	99.5%	99.5%	99.5%	99.5%
Net Collections of Delinquent Taxes	21,735,390	19,221,607	20,611,355	21,293,355	21,293,355
<b>Total Property Tax Collections</b>	<b>\$2,797,934,883</b>	<b>\$2,938,873,013</b>	<b>\$2,938,507,109</b>	<b>\$3,026,219,186</b>	<b>\$3,026,219,186</b>
Yield of \$0.01 per \$100 of Real Estate Tax Collections	\$20,704,953	\$21,864,838	\$21,869,453	\$22,612,135	\$22,612,135
Yield of \$0.01 per \$100 of Personal Property Tax Collections	\$1,159,009	\$1,173,723	\$1,168,741	\$1,182,027	\$1,182,027

<sup>1</sup> Tax Increment Financing (TIF) includes the Mosaic District and reflects the difference between the 2007 base assessed value and the current assessed value.

<sup>2</sup> Other Personal Property includes boats, trailers, and miscellaneous.

<sup>3</sup> Includes the approximate value of one-half of one cent on the Real Estate Tax rate, which is directed to The Penny for Affordable Housing Fund. The value is \$10.33 million, \$10.93 million and \$11.30 million in FY 2014, FY 2015 and FY 2016, respectively.

## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
<b><u>TOTAL REAL PROPERTY TAXES</u></b>							
Real Estate Tax - Current	\$2,199,176,291	\$2,335,125,601	\$2,335,125,601	\$2,415,703,385	\$2,415,703,385	\$0	0.0%
R. E. Tax - Public Service Corps	9,506,141	9,549,958	9,549,958	9,551,419	9,551,419	0	0.0%
<b>Subtotal R. E. Tax - Current</b>	<b>\$2,208,682,432</b>	<b>\$2,344,675,559</b>	<b>\$2,344,675,559</b>	<b>\$2,425,254,804</b>	<b>\$2,425,254,804</b>	<b>\$0</b>	<b>0.0%</b>
R. E. Tax Penalties - Current	\$4,023,779	\$3,954,824	\$3,954,824	\$3,954,824	\$3,954,824	\$0	0.0%
R. E. Tax Interest - Current	94,706	63,249	63,249	63,249	63,249	0	0.0%
R. E. PSC - Penalty Current	46,306	2,038	2,038	2,038	2,038	0	0.0%
R. E. PSC - Interest Current	655	42	42	42	42	0	0.0%
R.E. Tax Delinquent - Prior Years	2,748,242	4,317,675	4,317,675	4,317,675	4,317,675	0	0.0%
R.E. Tax Penalties - Prior years	548,238	544,570	544,570	544,570	544,570	0	0.0%
R.E. Tax Interest - Prior Years	14,951	78,617	78,617	78,617	78,617	0	0.0%
<b>Subtotal R. E. Tax - Delinq. Collections</b>	<b>\$7,476,877</b>	<b>\$8,961,015</b>	<b>\$8,961,015</b>	<b>\$8,961,015</b>	<b>\$8,961,015</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL REAL PROPERTY TAXES</b>	<b>\$2,216,159,309</b>	<b>\$2,353,636,574</b>	<b>\$2,353,636,574</b>	<b>\$2,434,215,819</b>	<b>\$2,434,215,819</b>	<b>\$0</b>	<b>0.0%</b>
<b><u>PERSONAL PROPERTY TAXES</u></b>							
Personal Property Tax - Current	\$318,155,650	\$324,834,707	\$322,589,572	\$328,670,404	\$328,670,404	\$0	0.0%
P. P. Tax - Public Service Corps	27,717,467	27,897,196	28,386,679	28,386,679	28,386,679	0	0.0%
<b>Subtotal P. P. Tax - Current</b>	<b>\$345,873,117</b>	<b>\$352,731,903</b>	<b>\$350,976,251</b>	<b>\$357,057,083</b>	<b>\$357,057,083</b>	<b>\$0</b>	<b>0.0%</b>
P. P. Tax Penalties - Current	\$5,216,050	\$4,083,872	\$4,261,928	\$4,261,928	\$4,261,928	\$0	0.0%
P.P. Tax Interest - Current	396,734	112,356	324,163	324,163	324,163	0	0.0%
P.P. Tax Delinquent - Prior Years	7,224,937	5,363,291	5,903,349	6,153,349	6,153,349	0	0.0%
P.P. Tax Penalties - Prior Years	979,820	469,757	800,591	800,591	800,591	0	0.0%
P.P. Tax Interest - Prior Years	440,972	231,316	360,309	792,309	792,309	0	0.0%
<b>Subtotal P. P. Tax - Delinquent</b>	<b>\$14,258,513</b>	<b>\$10,260,592</b>	<b>\$11,650,340</b>	<b>\$12,332,340</b>	<b>\$12,332,340</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL PERSONAL PROPERTY TAXES</b>	<b>\$360,131,630</b>	<b>\$362,992,495</b>	<b>\$362,626,591</b>	<b>\$369,389,423</b>	<b>\$369,389,423</b>	<b>\$0</b>	<b>0.0%</b>
<b><u>GENERAL OTHER LOCAL TAXES</u></b>							
Short-Term Daily Rental	\$332,773	\$347,541	\$347,541	\$347,541	\$347,541	\$0	0.0%
Vehicle Registration Fee	26,058,340	26,310,153	26,310,153	26,441,703	26,441,703	0	0.0%
Vehicle Registration Fee - Delinquent	675,385	562,746	562,746	565,560	565,560	0	0.0%
Auto Delinquent - DMV Hold	27,400	0	0	0	0	0	--
Bank Franchise Tax	16,705,890	15,153,475	13,872,628	15,892,881	15,892,881	0	0.0%
Cigarette Tax	7,831,221	7,912,220	7,403,592	7,181,484	7,181,484	0	0.0%
Gross Receipts Tax on Rental Cars	2,440,023	2,366,384	2,440,023	2,440,023	2,440,023	0	0.0%
Land Transfer Fees	23,663	27,650	23,663	23,663	23,663	0	0.0%
Communication Sales and Use Tax	45,831,948	22,856,052	22,856,052	21,882,460	21,882,460	0	0.0%
<b>Subtotal</b>	<b>\$99,926,643</b>	<b>\$75,536,221</b>	<b>\$73,816,398</b>	<b>\$74,775,315</b>	<b>\$74,775,315</b>	<b>0</b>	<b>0.0%</b>
Sales Tax - Local	\$165,387,752	\$167,283,651	\$171,018,975	\$175,744,935	\$175,744,935	\$0	0.0%
Sales Tax - Mobile Home	71,794	75,000	70,600	70,600	70,600	0	0.0%
<b>Subtotal Sales Tax</b>	<b>\$165,459,545</b>	<b>\$167,358,651</b>	<b>\$171,089,575</b>	<b>\$175,815,535</b>	<b>\$175,815,535</b>	<b>\$0</b>	<b>0.0%</b>
Deed of Conveyance Tax	\$5,136,480	\$5,468,325	\$5,318,221	\$5,371,403	\$5,371,403	\$0	0.0%
Recordation Tax	19,968,520	22,997,632	19,297,411	19,490,385	19,490,385	0	0.0%
<b>Subtotal Deed of Conveyance/Recordation</b>	<b>\$25,105,000</b>	<b>\$28,465,957</b>	<b>\$24,615,632</b>	<b>\$24,861,788</b>	<b>\$24,861,788</b>	<b>\$0</b>	<b>0.0%</b>

## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
Transient Occupancy Tax	\$8,821,300	\$8,927,010	\$9,073,900	\$9,300,749	\$9,300,749	\$0	0.0%
Transient Occupancy Tax -- Additional	9,507,979	9,459,784	9,780,245	10,024,750	10,024,750	0	0.0%
<b>Subtotal Transient Occupancy Tax</b>	<b>\$18,329,279</b>	<b>\$18,386,794</b>	<b>\$18,854,145</b>	<b>\$19,325,499</b>	<b>\$19,325,499</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Other Local Taxes</b>	<b>\$308,820,467</b>	<b>\$289,747,623</b>	<b>\$288,375,750</b>	<b>\$294,778,137</b>	<b>\$294,778,137</b>	<b>\$0</b>	<b>0.0%</b>
Electric Utility Tax - Dominion Virginia Power	\$34,416,582	\$34,701,657	\$34,416,582	\$34,416,582	\$34,416,582	\$0	0.0%
Electric Utility Tax - No. Va. Elec.	1,719,083	1,723,317	1,719,083	1,719,083	1,719,083	0	0.0%
<b>Subtotal Electric Utility Tax</b>	<b>\$36,135,665</b>	<b>\$36,424,974</b>	<b>\$36,135,665</b>	<b>\$36,135,665</b>	<b>\$36,135,665</b>	<b>\$0</b>	<b>0.0%</b>
Gas Utility Tax - Washington Gas	\$9,375,786	\$8,420,723	\$9,375,786	\$9,375,786	\$9,375,786	\$0	0.0%
Gas Utility Tax - Columbia Gas of VA	533,158	484,795	533,158	533,158	533,158	0	0.0%
<b>Subtotal Gas Utility Tax</b>	<b>\$9,908,944</b>	<b>\$8,905,518</b>	<b>\$9,908,944</b>	<b>\$9,908,944</b>	<b>\$9,908,944</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Consumer Utility Tax</b>	<b>\$46,044,609</b>	<b>\$45,330,492</b>	<b>\$46,044,609</b>	<b>\$46,044,609</b>	<b>\$46,044,609</b>	<b>\$0</b>	<b>0.0%</b>
Electric Consumption Tax	\$3,020,284	\$2,953,515	\$3,020,284	\$3,020,284	\$3,020,284	\$0	0.0%
Natural Gas Consumption Tax	855,930	649,999	855,930	855,930	855,930	0	0.0%
<b>Subtotal Consumption Tax</b>	<b>\$3,876,214</b>	<b>\$3,603,514</b>	<b>\$3,876,214</b>	<b>\$3,876,214</b>	<b>\$3,876,214</b>	<b>\$0</b>	<b>0.0%</b>
BPOL Tax - Amusements	\$247,498	\$229,173	\$247,498.00	\$247,498	\$247,498	\$0	0.0%
BPOL Tax - Builders and Developers	292,254	263,094	292,254	292,254	292,254	0	0.0%
BPOL Tax - Business Service Occupation	36,655,506	36,153,517	33,824,545	33,824,545	33,824,545	0	0.0%
BPOL Tax - Consultant/Specialist	29,999,771	34,028,560	27,682,843	27,682,843	27,682,843	0	0.0%
BPOL Tax - Contractors	7,981,428	8,162,573	7,981,428	7,981,428	7,981,428	0	0.0%
BPOL Tax - Hotels and Motels	1,286,460	1,436,099	1,286,460	1,286,460	1,286,460	0	0.0%
BPOL Tax - Money Lenders	977,577	1,012,215	977,577	977,577	977,577	0	0.0%
BPOL Tax - Personal Service Occupation	6,468,865	6,464,921	6,468,865	6,468,865	6,468,865	0	0.0%
BPOL Tax - Prof. & Spec Occupations	17,644,837	17,788,229	17,644,837	17,644,837	17,644,837	0	0.0%
BPOL Tax - Real Estate Brokers	1,694,274	1,489,427	1,694,274	1,694,274	1,694,274	0	0.0%
BPOL Tax - Rent of House, Apt & Condo	12,221,390	11,528,325	12,221,390	12,221,390	12,221,390	0	0.0%
BPOL Tax - Repair Service	1,659,305	1,607,632	1,659,305	1,659,305	1,659,305	0	0.0%
BPOL Tax - Research and Development	712,010	928,642	712,010	712,010	712,010	0	0.0%
BPOL Tax - Retail Merchants	29,067,867	28,872,270	29,067,867	29,067,867	29,067,867	0	0.0%
BPOL Tax - Telephone Companies	3,234,248	3,404,094	3,234,248	3,234,248	3,234,248	0	0.0%
BPOL Tax - Wholesale Merchants	1,822,707	1,783,610	1,822,707	1,822,707	1,822,707	0	0.0%
<b>Subtotal BPOL - Current</b>	<b>\$151,965,995</b>	<b>\$155,152,381</b>	<b>\$146,818,108</b>	<b>\$146,818,108</b>	<b>\$146,818,108</b>	<b>\$0</b>	<b>0.0%</b>
BPOL Tax - Penalties & Interest - Current Year	\$403,675	\$360,000	\$360,000	\$360,000	\$360,000	\$0	0.0%
BPOL Tax - Delinquent Taxes - Prior Years	3,591,008	2,731,264	2,731,264	2,731,264	2,731,264	0	0.0%
BPOL Tax - Delinquent Penalty & Interest - Prior Years	120,209	150,000	150,000	529,000	529,000	0	0.0%
<b>Subtotal BPOL - Delinquents</b>	<b>\$4,114,892</b>	<b>\$3,241,264</b>	<b>\$3,241,264</b>	<b>\$3,620,264</b>	<b>\$3,620,264</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Business, Professional &amp; Occupational Licenses</b>	<b>\$156,080,887</b>	<b>\$158,393,645</b>	<b>\$150,059,372</b>	<b>\$150,438,372</b>	<b>\$150,438,372</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL GENERAL OTHER LOCAL TAXES</b>	<b>\$514,822,178</b>	<b>\$497,075,274</b>	<b>\$488,355,945</b>	<b>\$495,137,332</b>	<b>\$495,137,332</b>	<b>\$0</b>	<b>0.0%</b>
<b>PERMITS, FEES &amp; REGULATORY LICENSES</b>							
Building Permits	\$9,756,763	\$8,413,144	\$9,023,102	\$9,919,675	\$9,919,675	\$0	0.0%
Electrical Permits	3,000,889	2,680,010	2,874,650	3,159,916	3,159,916	0	0.0%
Plumbing Permits	1,645,309	1,750,072	1,877,527	2,063,455	2,063,455	0	0.0%
Mechanical Permits	2,070,698	1,938,226	2,078,900	2,285,302	2,285,302	0	0.0%
Cross Connection Charges	(112,312)	1,275,479	1,368,589	1,503,878	1,503,878	0	0.0%
Home Improvement Inspection Licenses	7,140	8,025	8,611	9,462	9,462	0	0.0%
Elevator Inspection Licenses	1,649,462	1,726,756	1,852,809	2,035,964	2,035,964	0	0.0%

## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
Appliance Permits	534,149	472,198	506,668	556,754	556,754	0	0.0%
Building Re-inspection Fees	10,080	23,105	24,792	27,242	27,242	0	0.0%
Electrical Re-inspection Fees	9,425	10,635	11,411	12,539	12,539	0	0.0%
Plumbing Re-inspection Fees	6,840	10,025	10,757	11,820	11,820	0	0.0%
Mechanical Re-inspection Fees	2,495	10,982	11,784	12,949	12,949	0	0.0%
Plan Resubmission Fee -New Construction	263,662	263,615	282,859	310,820	310,820	0	0.0%
Plan Resubmission Fee - Alteration Construction	372,730	391,300	419,865	461,370	461,370	0	0.0%
<b>Subtotal Inspection Services</b>	<b>\$19,217,331</b>	<b>\$18,973,572</b>	<b>\$20,352,324</b>	<b>\$22,371,146</b>	<b>\$22,371,146</b>	<b>\$0</b>	<b>0.0%</b>
Site Plan Fees	\$3,010,906	\$3,506,387	\$3,761,130	\$4,124,606	\$4,124,606	\$0	0.0%
Developer Bond Extension	375,274	371,452	398,563	436,944	436,944	0	0.0%
Subdivision Plat Fees	217,126	205,207	220,187	241,388	241,388	0	0.0%
Subdivision Plan Fees	2,315,287	1,935,920	2,076,542	2,277,247	2,277,247	0	0.0%
Landfill Special Fees	0	153,417	164,616	180,466	180,466	0	0.0%
Utility Permit Fees	13,113	19,783	21,227	23,270	23,270	0	0.0%
Inspection - Site Plans	3,282,055	3,057,243	3,278,922	3,596,273	3,596,273	0	0.0%
Inspection - Subplans	510,597	677,667	727,137	797,148	797,148	0	0.0%
<b>Subtotal Design Review</b>	<b>\$9,724,358</b>	<b>\$9,927,076</b>	<b>\$10,648,324</b>	<b>\$11,677,342</b>	<b>\$11,677,342</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Inspection Services and Design Review</b>	<b>\$28,941,689</b>	<b>\$28,900,648</b>	<b>\$31,000,648</b>	<b>\$34,048,488</b>	<b>\$34,048,488</b>	<b>\$0</b>	<b>0.0%</b>
Zoning Fees	\$1,933,916	\$1,936,886	\$1,978,771	\$2,008,453	\$2,008,453	\$0	0.0%
Sign Permit Fees	142,390	136,724	136,724	136,724	136,724	0	0.0%
Board of Zoning Appeals Fees	283,698	277,675	273,996	273,996	273,996	0	0.0%
Wetlands Permits	600	600	600	600	600	0	0.0%
Non-Residential Use Permits Fees (NON-RUP's fees)	145,740	160,186	145,740	145,740	145,740	0	0.0%
Zoning Compliance Letters/Temp Special Permits	205,024	233,779	210,019	210,019	210,019	0	0.0%
<b>Subtotal Zoning Revenue</b>	<b>\$2,711,368</b>	<b>\$2,745,850</b>	<b>\$2,745,850</b>	<b>\$2,775,532</b>	<b>\$2,775,532</b>	<b>\$0</b>	<b>0.0%</b>
Dog Licenses & Dangerous Dog Fees	\$914,408	\$913,140	\$913,140	\$913,140	\$913,140	\$0	0.0%
Auto Graveyard Licenses	300	100	100	100	100	0	0.0%
Bondsmen Licenses	0	30	30	30	30	0	0.0%
Carnival Permits	25	0	0	0	0	0	--
Dance Hall Licenses	2,100	1,840	3,690	3,690	3,690	0	0.0%
Fortune Teller Licenses	2,000	1,000	1,000	1,000	1,000	0	0.0%
Mixed Drink Establishment Licenses	123,582	135,525	200,000	210,000	210,000	0	0.0%
Land Use Assessment Application Fees	795	1,241	1,241	1,241	1,241	0	0.0%
Massage Therapist Permits	41,905	40,940	43,390	43,390	43,390	0	0.0%
Election Filing Fees	200	1,000	2,600	2,600	2,600	0	0.0%
Concealed Weapon Permits	180,714	213,869	182,070	191,174	191,174	0	0.0%
Precious Metal & Gem Dealers / Pawnbrokers Licenses	11,675	11,850	11,850	11,850	11,850	0	0.0%
Solicitors Licenses	12,340	11,520	12,740	12,740	12,740	0	0.0%
Going Out of Business Fees	65	65	65	65	65	0	0.0%
Towing Permit	1,500	3,150	1,500	1,500	1,500	0	0.0%
Fire Prevention Code Permits	1,456,420	1,461,762	1,470,155	1,470,155	1,470,155	0	0.0%
Fire Marshal Fees	3,666,438	3,761,590	4,015,029	4,588,778	4,588,778	0	0.0%
Acceptance Test Overtime Fees	71,520	54,600	125,000	125,000	125,000	0	0.0%
Home Childcare Permits	24,347	25,140	25,140	25,140	25,140	0	0.0%
Tax Abatement Application Fees	0	500	500	500	500	0	0.0%
Alarm Systems Registrations	126,245	122,795	126,245	126,245	126,245	0	0.0%
Taxicab Licenses	175,880	149,390	149,390	149,390	149,390	0	0.0%
<b>Subtotal Misc. Permits, Fees &amp; Licenses</b>	<b>\$6,812,459</b>	<b>\$6,911,047</b>	<b>\$7,284,875</b>	<b>\$7,877,728</b>	<b>\$7,877,728</b>	<b>\$0</b>	<b>0.0%</b>

## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
Swimming Pool Licenses	\$269,388	\$254,182	\$254,182	\$254,182	\$254,182	\$0	0.0%
Alternate Discharge Permits	3,965	525	825	825	825	0	0.0%
Alternative Sewage Systems Plan Review	28,600	26,600	29,275	29,275	29,275	0	0.0%
Camps/Campgrounds--State Health Fee	230	360	360	360	360	0	0.0%
Food Establishment Operating Permits	92,865	90,625	93,150	93,150	93,150	0	0.0%
Building Permits Review	54,150	50,250	54,400	54,400	54,400	0	0.0%
Site Development Review	16,745	19,125	19,125	19,400	19,400	0	0.0%
Hotel Permits--State Health Fee	5,440	5,600	5,600	5,600	5,600	0	0.0%
Miscellaneous Environmental Fees	3,315	3,500	3,500	3,500	3,500	0	0.0%
Portable Toilet Fees	540	600	540	540	540	0	0.0%
Private Schools/Day Care Center Licenses	16,450	17,570	16,450	16,450	16,450	0	0.0%
Public Establishment Review	25,810	26,900	25,810	25,810	25,810	0	0.0%
Restaurants--State Health Fee	54,290	52,425	55,000	55,000	55,000	0	0.0%
State Share Septic Tank Permits	88,515	100,900	88,515	88,515	88,515	0	0.0%
State Share Well Permit Fees	45,900	42,850	42,850	42,850	42,850	0	0.0%
Routine Water Sample Fees	3,325	3,840	3,325	3,325	3,325	0	0.0%
Sanitation Inspection Licenses	2,750	2,400	2,400	2,400	2,400	0	0.0%
Septic Tank Permits	61,290	68,400	61,290	61,290	61,290	0	0.0%
Septic Tank Truck Licenses	78,228	80,638	80,638	80,638	80,638	0	0.0%
Well Water Supply Permits	31,145	30,560	30,560	30,560	30,560	0	0.0%
Well Water Supply Licenses	950	900	900	900	900	0	0.0%
Soil Consultant License	2,350	2,100	2,100	2,100	2,100	0	0.0%
<b>Subtotal Health Dept. Permits, Fees &amp; Licenses</b>	<b>\$886,240</b>	<b>\$880,850</b>	<b>\$870,795</b>	<b>\$871,070</b>	<b>\$871,070</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Misc. Permits Fees &amp; Licenses</b>	<b>\$7,698,699</b>	<b>\$7,791,897</b>	<b>\$8,155,670</b>	<b>\$8,748,798</b>	<b>\$8,748,798</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL PERMITS, FEES &amp; REGULATORY LICENSES</b>	<b>\$39,351,756</b>	<b>\$39,438,395</b>	<b>\$41,902,168</b>	<b>\$45,572,818</b>	<b>\$45,572,818</b>	<b>\$0</b>	<b>0.0%</b>
<b>FINES AND FORFEITURES</b>							
Attorney Fee - Collection of Delinquent Taxes	\$9,816	\$8,197	\$9,816	\$9,816	\$9,816	\$0	0.0%
Circuit Court Fines and Penalties	166,319	140,533	166,319	166,319	166,319	0	0.0%
County Fee - Administrative - Collections of Delinquent Taxes	1,735,298	1,828,203	1,828,203	1,828,203	1,828,203	0	0.0%
Juvenile & Domestic Relations Court (J&DR) Fines/Interest	2,148	842	2,148	2,148	2,148	0	0.0%
General District Court Fines/Interest	127,575	96,000	127,574	127,574	127,574	0	0.0%
General District Court Fines	7,875,886	8,307,930	7,088,297	7,088,297	7,088,297	0	0.0%
County Fines - J&DR Court	81,744	79,659	81,744	81,744	81,744	0	0.0%
Alarm Ordinance Violations	578,069	531,273	583,187	583,187	583,187	0	0.0%
Collection Agency Fees	39,852	0	0	0	0	0	--
State Set-Off Debt Service (SOF)	213,175	196,250	215,425	215,425	215,425	0	0.0%
County Fines/Penalties	2,236	15,930	2,236	2,236	2,236	0	0.0%
Parking Violations	3,115,920	2,943,454	3,115,920	3,115,920	3,115,920	0	0.0%
Non-Tax Penalty for Late Payment	94,283	70,800	94,283	94,283	94,283	0	0.0%
Non-Tax Interest	28,794	14,000	30,284	30,284	30,284	0	0.0%
Non-Sufficient Funds Check Return	2,467	2,000	2,650	2,650	2,650	0	0.0%
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$14,073,583</b>	<b>\$14,235,071</b>	<b>\$13,348,086</b>	<b>\$13,348,086</b>	<b>\$13,348,086</b>	<b>\$0</b>	<b>0.0%</b>

## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
<b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u></b>							
Interest on Investments	\$10,805,326	\$9,909,316	\$10,610,199	\$15,761,539	\$15,761,539	\$0	0.0%
Rent of Real Estate	3,458,854	3,434,433	3,706,758	4,337,275	4,337,275	0	0.0%
Rent on Communication Sites	875,018	780,370	808,459	792,342	792,342	0	0.0%
Cafeteria Commissions/Vending Machines	82,554	96,018	96,018	96,018	96,018	0	0.0%
Bicycle Locker Rentals	11,445	1,800	15,000	15,000	15,000	0	0.0%
Facility Use Fee	1,600	0	1,600	1,600	1,600	0	0.0%
<b>TOTAL REV. FROM USE OF MONEY &amp; PROPERTY</b>	<b>\$15,234,796</b>	<b>\$14,221,937</b>	<b>\$15,238,034</b>	<b>\$21,003,774</b>	<b>\$21,003,774</b>	<b>\$0</b>	<b>0.0%</b>
<b><u>CHARGES FOR SERVICES</u></b>							
Courthouse Maintenance Fees	\$445,249	\$459,451	\$445,249	\$445,249	\$445,249	\$0	0.0%
Court Security Fees	1,888,086	1,932,052	1,888,086	1,888,086	1,888,086	0	0.0%
Criminal Justice Academy Fee on Criminal Offenses	189,384	226,820	189,384	189,384	189,384	0	0.0%
EMS Transport Fee	16,623,697	17,615,000	17,615,000	17,879,225	17,879,225	0	0.0%
Copying Machine Revenue	110,447	117,845	110,447	110,447	110,447	0	0.0%
Reimbursement for Recorded Tapes/FOIA Fees	5,902	10,404	10,404	10,404	10,404	0	0.0%
Proposed Vacation Fees	400	800	800	800	800	0	0.0%
Refuse Collection Fees	0	2,900	2,900	2,900	2,900	0	0.0%
Jail Fees / DNA Fees	73,641	82,980	73,641	73,641	73,641	0	0.0%
Parental Support - Boys Probation House	20	12,633	200	200	200	0	0.0%
Parental Support - Girls Probation House	460	2,297	500	500	500	0	0.0%
Parental Support - Supervised Visitation	5,974	5,868	5,868	5,868	5,868	0	0.0%
Commonwealth's Attorney Fees	33,003	32,104	32,104	32,104	32,104	0	0.0%
Police Reports and Photo Fees	228,788	256,199	256,199	256,199	256,199	0	0.0%
Sheriff Fees	66,271	66,271	66,271	66,271	66,271	0	0.0%
Police Reimbursement	1,469,957	2,532,930	1,574,324	1,574,324	1,574,324	0	0.0%
Animal Shelter Fees	104,343	188,487	218,500	225,000	225,000	0	0.0%
Miscellaneous Charges for Services	(1,118)	8,800	8,800	0	0	0	--
Seniors on the Go	35,380	44,100	35,380	35,380	35,380	0	0.0%
Taxi Access	11,490	10,300	11,490	11,490	11,490	0	0.0%
Parking Garage Fees	931,211	969,382	969,382	969,382	969,382	0	0.0%
Adoption Service Fees	4,228	5,408	4,228	4,228	4,228	0	0.0%
Street Sign Fees	1,050	1,737	1,737	1,737	1,737	0	0.0%
Restricted Parking Fees	3,060	2,000	2,000	2,000	2,000	0	0.0%
Sales - Mapping Division	34,148	23,088	23,088	23,088	23,088	0	0.0%
Copay - Inmate Medical	47,264	16,140	16,140	16,140	16,140	0	0.0%
Coin-Operated Copiers	172,816	163,480	172,816	174,544	174,544	0	0.0%
Library Database Fees	5,834	16,000	5,834	5,834	5,834	0	0.0%
Library Overdue Penalties	1,369,482	1,277,251	1,277,251	1,277,251	1,277,251	0	0.0%
Employee Child Care Center Fees	1,230,032	1,180,526	1,230,032	1,230,032	1,230,032	0	0.0%
School Age Child Care (SACC) Fees	35,203,770	37,360,501	36,324,429	37,289,995	37,289,995	0	0.0%
County Clerk Fees	4,584,944	5,979,269	4,258,254	4,258,254	4,258,254	0	0.0%
Domestic Violence Services Client Fees - ADAPT	68,470	73,270	68,470	68,470	68,470	0	0.0%
FASTRAN Rider Fees	19,248	187,879	19,248	19,248	19,248	0	0.0%
Medicaid Client Fees - Logisticare	27,143	0	167,650	167,650	167,650	0	0.0%
<b>Subtotal Misc. Charges for Services</b>	<b>\$64,994,074</b>	<b>\$70,864,172</b>	<b>\$67,086,106</b>	<b>\$68,315,325</b>	<b>\$68,315,325</b>	<b>\$0</b>	<b>0.0%</b>
Senior+ Monthly Participant Fees	\$42,951	\$47,125	\$42,951	\$42,951	\$42,951	\$0	0.0%
Senior Center Annual Participant Fees	151,947	162,850	162,850	162,850	162,850	0	0.0%
James Lee Theatre	20,202	10,500	20,202	20,202	20,202	0	0.0%
Rec - Non-County Resident Sport Fee	430,262	472,779	430,262	430,262	430,262	0	0.0%
Rec - Community Use/Building Director Fee	39,646	39,751	39,751	39,751	39,751	0	0.0%
DNCS Recreation Class Fees	63,937	65,000	65,000	65,000	65,000	0	0.0%

## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
Park Authority Recreation Class Fees	1,314,874	1,467,166	1,314,874	1,314,874	1,314,874	0	0.0%
Rec - Neighborhood Ctr/Therapeutic Rec Fees	294,007	292,197	294,030	294,030	294,030	0	0.0%
Custodial Fees	235,651	237,475	256,015	256,015	256,015	0	0.0%
<b>Subtotal Recreation Revenue</b>	<b>\$2,593,478</b>	<b>\$2,794,843</b>	<b>\$2,625,935</b>	<b>\$2,625,935</b>	<b>\$2,625,935</b>	<b>\$0</b>	<b>0.0%</b>
Nursing Home Pre-Screening Admission Fee	\$114,038	\$97,767	\$114,038	\$190,000	\$190,000	\$0	0.0%
Speech Fees	147,156	165,981	147,156	147,156	147,156	0	0.0%
Hearing Fees	41,696	43,885	41,696	41,696	41,696	0	0.0%
Vital Statistic Fees	608,332	629,847	629,847	629,847	629,847	0	0.0%
Dental Health Fees	34,097	26,354	26,354	26,354	26,354	0	0.0%
Pharmacy Fees	53	25	25	25	25	0	0.0%
X-Ray Fees	10,994	11,395	11,395	11,395	11,395	0	0.0%
General Medical Clinic Fees	934,903	931,154	862,403	862,403	862,403	0	0.0%
Family Planning Services	41,317	43,298	43,298	43,731	43,731	0	0.0%
Medicaid Dental Fees	39,216	46,425	39,216	39,216	39,216	0	0.0%
Lab Services Fees	505,133	396,809	516,233	521,395	521,395	0	0.0%
Administrative Fees - Health Dept	4,120	4,373	4,373	4,373	4,373	0	0.0%
Non-Medicaid Maternal Clinic Visits	10,687	0	0	0	0	0	--
Sewage Disposal/Well Water Evaluation	3,600	4,900	3,600	3,600	3,600	0	0.0%
Adult Day Health Care Fees	1,008,579	1,056,021	1,008,580	871,593	938,398	66,805	7.7%
Adult Day Health Care Medicaid Reimbursement	227,438	262,224	262,224	215,336	215,336	0	0.0%
<b>Subtotal Health Dept Revenue</b>	<b>\$3,731,359</b>	<b>\$3,720,458</b>	<b>\$3,710,438</b>	<b>\$3,608,120</b>	<b>\$3,674,925</b>	<b>\$66,805</b>	<b>1.9%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$71,318,911</b>	<b>\$77,379,473</b>	<b>\$73,422,479</b>	<b>\$74,549,380</b>	<b>\$74,616,185</b>	<b>\$66,805</b>	<b>0.1%</b>

### RECOVERED COSTS

City of Fairfax Shared Govt. Expenses	\$3,119,876	\$3,119,876	\$4,085,497	\$3,909,193	\$3,909,193	\$0	0.0%
City of Fairfax Public Assistance	1,004,327	935,647	1,004,327	1,004,327	1,004,327	0	0.0%
City of Fairfax - FASTER/EMPLOYMENT	12,839	18,041	12,839	12,839	12,839	0	0.0%
Falls Church Public Assistance	761,738	714,653	761,739	761,739	761,739	0	0.0%
Falls Church - FASTER/EMPLOYMENT	14,119	0	14,119	14,119	14,119	0	0.0%
Falls Church Health Dept. Services	311,588	279,764	311,588	311,588	311,588	0	0.0%
Inmate Room and Board	613,135	637,280	613,135	725,397	725,397	0	0.0%
Boarding of Prisoners	153,729	323,095	1,010,595	2,091,941	2,091,941	0	0.0%
Professional Dues Deduction	42,095	42,026	42,026	42,026	42,026	0	0.0%
Recovered Costs - Circuit Court	46	200	200	200	200	0	0.0%
Recovered Costs - General District Court	106,418	125,275	106,418	106,418	106,418	0	0.0%
E-Rate Telecom Program	118,115	39,300	57,794	57,794	57,794	0	0.0%
Misc. Recovered Costs - Other	1,866,088	35,435	2,832,386	35,435	35,435	0	0.0%
Credit Card Charges	8	0	0	0	0	0	--
Child Care Services for Other Jurisdictions	113,612	135,555	135,555	135,555	135,555	0	0.0%
CPAN, Circuit Court Computer Service	326,806	327,300	331,840	333,500	333,500	0	0.0%
Golden Gazette	80,170	88,500	88,500	88,500	88,500	0	0.0%
Police Academy Cost Recovery	31,900	38,900	38,900	38,900	38,900	0	0.0%
FASTRAN	67,106	84,375	67,106	67,106	67,106	0	0.0%
Reimbursement - School Health	3,995,766	3,877,215	3,995,766	3,995,766	3,995,766	0	0.0%
State Reimbursement Adult Detention Center	2,638,631	2,633,103	2,633,103	2,633,103	2,633,103	0	0.0%
Admin -- City of Fairfax	1,594	7,131	7,131	7,131	7,131	0	0.0%
<b>TOTAL RECOVERED COSTS</b>	<b>\$15,379,705</b>	<b>\$13,462,671</b>	<b>\$18,150,564</b>	<b>\$16,372,577</b>	<b>\$16,372,577</b>	<b>\$0</b>	<b>0.0%</b>

## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
<b><u>REVENUE FROM THE COMMONWEALTH</u></b>							
Reduction in State Aid -- Requires locality to pick funding stream to cut	\$0	\$0	(\$2,352,619)	(\$2,352,619)	\$0	\$2,352,619	-100.0%
State Shared Rolling Stock Tax	\$115,977	\$115,977	\$109,704	\$109,704	\$109,704	\$0	0.0%
State Law Enforcement Funding (HB 599)	23,731,260	23,731,261	23,731,261	23,731,261	23,731,261	0	0.0%
State Indirect Aid	7,310	54,217	54,217	54,217	54,217	0	0.0%
<b>Subtotal Non-Categorical State Aid</b>	<b>\$23,854,547</b>	<b>\$23,901,455</b>	<b>\$23,895,182</b>	<b>\$23,895,182</b>	<b>\$23,895,182</b>	<b>\$0</b>	<b>0.0%</b>
State Shared Retirement - Circuit Court	\$172,722	\$176,465	\$176,465	\$176,465	\$176,465	\$0	0.0%
State Shared Commonwealth Atty. Expenses	1,749,120	1,687,078	1,687,078	1,687,078	1,713,655	26,577	1.6%
State Shared Retirement - Commonwealth Atty.	34,816	32,309	32,309	32,309	32,309	0	0.0%
State Shared Dept. of Tax Admin/Finance Expenses	2,116,700	2,037,654	2,037,654	2,037,654	2,069,754	32,100	1.6%
State Shared Retirement - Dept. of Tax Admin/Finance	42,220	55,172	55,172	55,172	55,172	0	0.0%
State Shared Sheriff Expenses	14,557,962	14,599,700	14,599,700	14,599,700	14,919,693	319,993	2.2%
State Shared General Retirement - Sheriff	286,817	278,576	278,576	278,576	278,576	0	0.0%
State Shared General Registrar/ Electoral Board Expenses	85,218	84,476	84,476	84,476	85,806	1,330	1.6%
<b>Subtotal Shared Expenses</b>	<b>\$19,045,576</b>	<b>\$18,951,430</b>	<b>\$18,951,430</b>	<b>\$18,951,430</b>	<b>\$19,331,430</b>	<b>\$380,000</b>	<b>2.0%</b>
Libraries State Aid	\$500,515	\$532,949	\$500,819	\$500,819	\$500,819	\$0	0.0%
Virginia Share Public Assistance Programs	33,021,197	38,021,457	37,608,149	38,579,366	38,579,366	0	0.0%
Va Child Care Supplement - SACC Program	1,015,757	0	1,036,072	1,036,072	1,036,072	0	0.0%
Va. Juvenile Crime Control Act Funding	613,374	621,170	621,170	621,170	621,170	0	0.0%
State Share J&DR Court Residential Services	2,414,790	2,566,428	2,566,428	2,452,428	2,452,428	0	0.0%
<b>Subtotal Categorical State Aid</b>	<b>\$37,565,633</b>	<b>\$41,742,004</b>	<b>\$42,332,638</b>	<b>\$43,189,855</b>	<b>\$43,189,855</b>	<b>\$0</b>	<b>0.0%</b>
State Reimb. - General District Court	\$98,173	\$85,265	\$85,265	\$85,265	\$85,265	\$0	0.0%
State Reimb. - Health Department	9,760,015	9,314,714	9,760,015	9,760,015	9,760,015	0	0.0%
State Reimb. - Residential Beds - JDC	4,150	10,850	10,850	10,850	10,850	0	0.0%
State Reimb. - Commonwealth Atty. Witness Expense	28,287	16,400	16,400	16,400	16,400	0	0.0%
State Reimb. - Police Intoxication	3,875	6,125	6,125	6,125	6,125	0	0.0%
State Share J&DR Court Services	1,990,869	1,443,581	1,990,869	1,990,869	1,990,869	0	0.0%
<b>Subtotal State Recovered Costs</b>	<b>\$11,885,368</b>	<b>\$10,876,935</b>	<b>\$11,869,524</b>	<b>\$11,869,524</b>	<b>\$11,869,524</b>	<b>\$0</b>	<b>0.0%</b>
State Reimb - Personal Property Tax (PPTRA)	\$211,313,944	\$211,313,944	\$211,313,944	\$211,313,944	\$211,313,944	\$0	0.0%
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>\$303,665,068</b>	<b>\$306,785,768</b>	<b>\$306,010,099</b>	<b>\$306,867,316</b>	<b>\$309,599,935</b>	<b>\$2,732,619</b>	<b>0.9%</b>
<b><u>REVENUE FROM THE FEDERAL GOVT.</u></b>							
J&DR Court - USA Grant	\$118,727	\$99,500	\$99,500	\$99,500	\$99,500	\$0	0.0%
USDA Grant - Office for Children/Human Svc.	51,938	44,689	44,689	44,689	44,689	0	0.0%
Federal Direct Aid	67,365	23,000	23,000	23,000	23,000	0	0.0%
Criminal Alien Assistance Program	737,644	0	618,417	400,000	400,000	0	0.0%
Federal Emergency Assistance	27,192	0	0	0	0	0	--
<b>Subtotal Categorical Federal Aid</b>	<b>\$1,002,866</b>	<b>\$167,189</b>	<b>\$785,606</b>	<b>\$567,189</b>	<b>\$567,189</b>	<b>\$0</b>	<b>0.0%</b>
DFS Federal and Federal Pass-Through	\$32,170,065	\$27,261,561	\$27,644,193	\$28,349,774	\$28,677,720	\$327,946	1.2%
Shelter Program	43,913	0	0	0	0	0	--
Payments in Lieu of Taxes - Federal	40,231	45,000	45,000	45,000	45,000	0	0.0%
Federal Aid for Indirect Costs	240,853	0	0	0	0	0	--
<b>TOTAL REVENUE FROM THE FEDERAL GOVERNMENT</b>	<b>\$33,497,927</b>	<b>\$27,473,750</b>	<b>\$28,474,799</b>	<b>\$28,961,963</b>	<b>\$29,289,909</b>	<b>\$327,946</b>	<b>1.1%</b>
<b>Combined State &amp; Federal Public Assistance</b>	<b>\$65,191,262</b>	<b>\$65,283,018</b>	<b>\$65,252,342</b>	<b>\$66,929,140</b>	<b>\$67,257,086</b>	<b>\$327,946</b>	<b>0.5%</b>



## FY 2016 ADOPTED GENERAL FUND REVENUE

Revenue Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Advertised	% Increase/ (Decrease) Over Advertised
<b><u>MISCELLANEOUS REVENUE - GIFTS, DONATIONS, OTHER FINANCING SOURCES</u></b>							
Litigation Proceeds	\$206,840	\$115,000	\$115,000	\$115,000	\$115,000	\$0	0.0%
Miscellaneous Revenue - Environ Mgmt.	7,816	20,000	20,000	20,000	20,000	0	0.0%
Contract Rebates	1,581,792	1,482,079	1,581,792	1,581,792	1,581,792	0	0.0%
Gifts, Donations & Miscellaneous Revenue	525,296	130,000	130,000	130,000	130,000	0	0.0%
Linebarger Collection Fees	167	0	0	0	0	0	--
Sales of Vehicles and Salvage	150,891	115,005	115,005	115,005	115,005	0	0.0%
<b>TOTAL MISCELLANEOUS/OTHER</b>	<b>\$2,472,803</b>	<b>\$1,862,084</b>	<b>\$1,961,797</b>	<b>\$1,961,797</b>	<b>\$1,961,797</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Recovered Costs/Misc./Other Revenue</b>	<b>\$17,852,508</b>	<b>\$15,324,755</b>	<b>\$20,112,361</b>	<b>\$18,334,374</b>	<b>\$18,334,374</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL GENERAL FUND REVENUE</b>	<b>\$3,586,107,666</b>	<b>\$3,708,563,492</b>	<b>\$3,703,127,136</b>	<b>\$3,807,380,285</b>	<b>\$3,810,507,655</b>	<b>\$3,127,370</b>	<b>0.1%</b>

**FY 2016 ADOPTED  
REVENUE FROM THE COMMONWEALTH <sup>1</sup>**

<b>Fund/Fund Title</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Adopted Budget Plan</b>	<b>FY 2015 Revised Budget Plan</b>	<b>FY 2016 Advertised Budget Plan</b>	<b>FY 2016 Adopted Budget Plan</b>	<b>Increase/ (Decrease) Over Revised</b>	<b>% Increase/ (Decrease) Over Revised</b>
10001 General Fund <sup>2</sup>	\$303,665,068	\$306,785,768	\$306,010,099	\$306,867,316	\$309,599,935	\$3,589,836	1.17%
30010 General Construction and Contributions	0	0	100,000	0	0	(100,000)	(100.00%)
30020 Infrastructure Replacement and Upgrades	88,452	0	0	0	0	0	-
30040 Contributed Roadway Improvement	50,484	0	649,516	0	0	(649,516)	(100.00%)
30060 Pedestrian Walkway Improvements	349,467	0	523,193	0	0	(523,193)	(100.00%)
30080 Commercial Revitalization Program	89,750	0	1,399,789	0	0	(1,399,789)	(100.00%)
40000 County Transit Systems	8,750,978	26,491,972	22,939,467	32,340,450	32,340,450	9,400,983	40.98%
40010 County and Regional Transportation Projects	36,582,517	0	36,867,787	0	0		-
40040 Fairfax-Falls Church Community Services Board	13,259,822	13,153,665	11,714,991	13,179,720	13,179,720	1,464,729	12.50%
40090 E-911	4,424,054	4,400,000	4,400,000	4,400,000	4,400,000	0	0.00%
40100 Stormwater Services	0	0	2,003,188	0	0	(2,003,188)	(100.00%)
40140 Refuse Collection and Recycling Operations	128,207	145,292	145,292	128,034	128,034	(17,258)	(11.88%)
50000 Federal/State Grants	23,504,383	25,880,228	30,112,695	32,709,479	32,709,479	2,596,784	8.62%
69310 Sewer Bond Construction	591,814	0	10,829,276	0	0	(10,829,276)	(100.00%)
S10000 Public School Operating	558,872,800	547,537,195	578,248,680	580,185,212	580,185,212	1,936,532	0.33%
S40000 Public School Food and Nutrition Services	1,041,918	1,048,179	1,041,326	1,149,874	1,149,874	108,548	10.42%
S43000 Public School Adult and Community Education	937,762	1,172,815	922,815	923,790	923,790	975	0.11%
S50000 Public School Grants and Self Supporting Programs	10,340,990	10,273,469	11,188,785	9,988,159	9,988,159	(1,200,626)	(10.73%)
<b>Total Revenue from the Commonwealth</b>	<b>\$962,678,466</b>	<b>\$936,888,583</b>	<b>\$1,019,096,899</b>	<b>\$981,872,034</b>	<b>\$984,604,653</b>	<b>(\$34,492,246)</b>	<b>(3.38%)</b>

<sup>1</sup> In addition to funds received by the County directly from the State in the funds listed herein, it is projected the State will provide \$77,966,018 to the Northern Virginia Transportation Commission (NVTC) in FY 2016 as a credit to help offset Fairfax County's Operating Subsidy and \$22,958,296 as a credit to help offset Fairfax County's Capital Construction Subsidy in Fund 30000, Metro Operations and Construction. State aid in the amount of \$21,340,450 is also projected to be disbursed to NVTC in FY 2016 which will be utilized to offset operations in Fund 40000, County Transit Systems.

<sup>2</sup> 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 2016 ADOPTED  
REVENUE FROM THE FEDERAL GOVERNMENT**

Fund/Fund Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
10001 General Fund	\$33,497,927	\$27,473,750	\$28,474,799	\$28,961,963	\$29,289,909	\$815,110	2.86%
20000 Consolidated Debt Service	2,929,299	0	2,951,575	2,100,000	2,100,000	(851,575)	(28.85%)
30040 Contributed Roadway Improvement	140,627	0	149,748	0	0	(149,748)	(100.00%)
30060 Pedestrian Walkway Improvements	873,437	0	646,363	0	0	(646,363)	(100.00%)
40010 County and Regional Transportation Projects	0	5,000,000	16,500,000	0	0	(16,500,000)	(100.00%)
40040 Fairfax-Falls Church Community Services Board	4,200,909	4,234,459	4,234,459	4,234,459	4,234,459	0	0.00%
40100 Stormwater Services	1,268,320	0	557,543	0	0	(557,543)	(100.00%)
40360 Homeowner and Business Loan Programs	525	0	26,130	26,130	26,130	0	0.00%
50000 Federal/State Grants	61,391,902	66,831,988	131,628,121	68,646,233	68,646,233	(62,981,888)	(47.85%)
50800 Community Development Block Grant	4,682,426	4,750,027	9,424,617	4,837,674	4,837,674	(4,586,943)	(48.67%)
50810 HOME Investment Partnerships Program	2,041,050	1,417,514	4,248,834	1,535,471	1,535,471	(2,713,363)	(63.86%)
73030 OPEB Trust	1,172,895	1,250,000	1,250,000	1,000,000	1,000,000	(250,000)	(20.00%)
S10000 Public School Operating	44,692,417	41,964,699	51,187,824	42,219,310	42,219,310	(8,968,514)	(17.52%)
S31000 Public School Construction	40,925	0	23,798,603	0	0	(23,798,603)	(100.00%)
S40000 Public School Food and Nutrition Services	33,136,499	33,933,782	33,288,517	35,750,825	35,750,825	2,462,308	7.40%
S43000 Public School Adult and Community Education	1,790,459	1,666,438	1,666,438	1,666,438	1,666,438	0	0.00%
S50000 Public School Grants and Self Supporting Programs	31,244,846	26,441,526	36,432,621	29,666,448	29,666,448	(6,766,173)	(18.57%)
S62000 Public School Health and Flexible Benefits	0	5,000,000	0	0	0	0	-
<b>Total Revenue from the Federal Government</b>	<b>\$223,104,463</b>	<b>\$219,964,183</b>	<b>\$346,466,192</b>	<b>\$220,644,951</b>	<b>\$220,972,897</b>	<b>(\$125,493,295)</b>	<b>(36.22%)</b>

**FAIRFAX COUNTY**  
**FY 2014 - FY 2016 County Funded Programs**  
**for School-Related Services**

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
<b>General Fund Transfers</b>					
General Fund Transfer to School Operating Fund	\$1,716,988,731	\$1,768,498,393	\$1,768,498,393	\$1,825,153,345	\$1,825,153,345
General Fund Transfer to School Debt Service	172,367,649	177,141,176	177,141,176	187,157,477	187,157,477
<b>Subtotal</b>	<b>\$1,889,356,380</b>	<b>\$1,945,639,569</b>	<b>\$1,945,639,569</b>	<b>\$2,012,310,822</b>	<b>\$2,012,310,822</b>
<b>Police Department</b>					
School Resource Officers (55/55.0 FTE)	\$6,309,212	\$6,004,717	\$6,566,528	\$6,546,295	\$6,796,356
Non-Billable Overtime Hours	235,858	224,119	182,104	185,746	188,478
School Crossing Guards (64/64.0 FTE)	2,853,462	2,942,558	2,894,964	2,915,681	2,996,288
<b>Subtotal</b>	<b>\$9,398,532</b>	<b>\$9,171,394</b>	<b>\$9,643,596</b>	<b>\$9,647,722</b>	<b>\$9,981,122</b>
<b>Fire Department</b>					
Fire safety programs for pre-school through middle school aged students	\$120,671	\$144,722	\$146,407	\$152,749	\$153,113
<b>Subtotal</b>	<b>\$120,671</b>	<b>\$144,722</b>	<b>\$146,407</b>	<b>\$152,749</b>	<b>\$153,113</b>
<b>Health Department</b>					
School Health (279/206.75 FTE)	\$14,437,113	\$14,416,414	\$14,547,062	\$15,637,340	\$15,676,881
<b>Subtotal</b>	<b>\$14,437,113</b>	<b>\$14,416,414</b>	<b>\$14,547,062</b>	<b>\$15,637,340</b>	<b>\$15,676,881</b>
<b>Community Services Board (CSB) - Treatment</b>					
Pre-Kindergarten programming (70/1.70 FTE)	\$164,682	\$261,274	\$173,668	\$176,035	\$180,874
High school and alternative school programming (28/7.37 FTE)	814,412	738,596	829,737	835,965	858,858
<b>Subtotal</b>	<b>\$979,094</b>	<b>\$999,870</b>	<b>\$1,003,405</b>	<b>\$1,012,000</b>	<b>\$1,039,732</b>
<b>Community Services Board (CSB) - Community Living</b>					
Elementary school programming (7/2.10 FTE)	\$453,689	\$471,172	\$469,453	\$472,344	478,258
Middle school programming (42/1.96 FTE) <sup>1</sup>	228,977	232,153	215,477	205,653	211,304
High school and alternative school programming (208/2.77 FTE) <sup>2</sup>	590,979	483,199	415,810	317,488	325,525
<b>Subtotal</b>	<b>\$1,273,645</b>	<b>\$1,186,524</b>	<b>\$1,100,740</b>	<b>\$995,485</b>	<b>\$1,015,087</b>
<b>Department of Family Services</b>					
Net Cost of the School-Age Child Care (SACC) Program (560/518.68 FTE) - includes general services and services for special needs clients, partially offset by program revenues <sup>3</sup>	\$8,553,873	\$8,232,115	\$8,184,490	\$7,627,840	\$7,729,635
Net Cost of Locally Funded Head Start and School Readiness Activities (21/21.0 FTE) <sup>4</sup>	7,036,613	7,729,158	7,752,783	7,949,386	7,945,610
Local Cash Match Associated with the Head Start/Early Head Grant Funding <sup>5</sup>	1,004,939	1,019,786	1,654,169	1,219,786	1,219,786
Local Cash Match Associated with the Virginia Preschool Initiative Grant Funding	116,657	250,000	392,553	250,000	250,000
Behavioral Health Services for Youth (3/3.0 FTE) <sup>4</sup>	0	1,200,000	486,741	1,215,113	1,216,117
Net Cost of Comprehensive Services Act (10/10.0 FTE) <sup>4</sup>	19,562,201	21,550,614	21,133,446	21,178,648	21,181,890
County contribution to Schools for SACC space	750,000	750,000	750,000	1,000,000	1,000,000
<b>Subtotal</b>	<b>\$37,024,283</b>	<b>\$40,731,673</b>	<b>\$40,354,182</b>	<b>\$40,440,773</b>	<b>\$40,543,038</b>
<b>Department of Neighborhood and Community Services</b>					
After School Programs at Fairfax County Middle Schools	\$2,918,173	\$3,043,173	\$3,043,173	\$3,158,173	\$3,158,173
After School Partnership Program	145,000	145,000	145,000	145,000	145,000
Field improvements <sup>6</sup>	500,000	250,000	283,485	250,000	250,000
Therapeutic recreation	58,980	64,273	64,761	65,630	65,709
<b>Subtotal</b>	<b>\$3,622,153</b>	<b>\$3,502,446</b>	<b>\$3,536,419</b>	<b>\$3,618,803</b>	<b>\$3,618,882</b>
<b>Fairfax County Park Authority</b>					
Maintenance of Fairfax County Public Schools' athletic fields	\$1,593,041	\$1,910,338	\$3,133,907	\$1,910,338	\$1,910,338
<b>Subtotal</b>	<b>\$1,593,041</b>	<b>\$1,910,338</b>	<b>\$3,133,907</b>	<b>\$1,910,338</b>	<b>\$1,910,338</b>
<b>TOTAL: County Funding for School Related Services</b>	<b>\$1,957,804,912</b>	<b>\$2,017,702,950</b>	<b>\$2,019,105,287</b>	<b>\$2,085,726,032</b>	<b>\$2,086,249,015</b>

<sup>1</sup> The FY 2015 Revised Budget Plan and the FY 2016 Adopted Budget Plan amounts are lower due to direct services transitioning to community partners.

<sup>2</sup> FY 2014 Actuals include one-time state funding of \$100,000, while the FY 2016 Adopted Budget Plan amount reflects anticipated program requirements.

<sup>3</sup> Includes Fringe Benefits in an effort to more accurately reflect program costs associated with the SACC program and to be consistent with SACC rate setting methodology.

<sup>4</sup> Includes Fringe Benefits in an effort to more accurately reflect program costs.

<sup>5</sup> This includes Local Cash Match funding for Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs and Schools' contracts.

<sup>6</sup> Only the cost of athletic field lighting is reflected here. All other Fairfax County Public Schools-related field improvement funding is managed by, and shown under, the Fairfax County Park Authority.

**FAIRFAX COUNTY**  
**FY 2014 - FY 2016 Additional County Funded Programs**  
**for General Youth Services**

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
<b>Additional County Funded Youth Programs</b>					
Family Services - Net cost of services for children (excluding SACC, Head Start, School Readiness)	\$22,848,919	\$23,408,683	\$23,953,898	\$25,190,490	\$25,207,799
Juvenile and Domestic Relations District Court - Residential Services	3,143,190	2,955,090	3,022,595	3,048,450	3,055,672
Department of Neighborhood and Community Services - Therapeutic Recreation	1,179,595	1,285,468	1,295,226	1,312,607	1,314,178
Department of Neighborhood and Community Services - Teen Centers (excluding Club 78)	1,166,794	1,269,757	1,293,264	1,294,586	1,297,235
Department of Neighborhood and Community Services - Community Centers	1,869,146	2,676,759	2,768,549	2,762,906	2,768,828
Department of Neighborhood and Community Services - Net cost Extension/Community Education	68,774	71,000	71,000	71,000	71,000
Department of Neighborhood and Community Services - Youth Sports Scholarship	149,831	150,000	150,236	150,000	150,000
Fairfax County Park Authority - Athletic Field Maintenance (non-school fields)	2,436,650	2,700,000	2,852,262	2,700,000	2,700,000
<b>Subtotal: Additional County Funded Programs for General Youth Services (Non-School)</b>	<b>\$32,862,899</b>	<b>\$34,516,757</b>	<b>\$35,407,030</b>	<b>\$36,530,039</b>	<b>\$36,564,712</b>
<b>TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs)</b>	<b>\$1,990,667,811</b>	<b>\$2,052,219,707</b>	<b>\$2,054,512,317</b>	<b>\$2,122,256,071</b>	<b>\$2,122,813,727</b>

**FAIRFAX COUNTY**  
**FY 2014 - FY 2016 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 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
<b>Additional County-Administered Programs for School-Related Services</b>					
Head Start Grant Funding Administered by DFS <sup>1</sup>	\$4,993,560	\$4,997,402	\$5,271,944	\$4,997,402	\$4,997,402
Early Head Start Grant Funding Administered by DFS <sup>1</sup>	3,866,749	3,929,327	5,409,848	4,915,561	4,915,561
Virginia Preschool Initiative Administered by DFS <sup>1</sup>	4,338,404	4,226,071	5,146,106	5,002,000	5,002,000
<b>Subtotal: County-Administered Programs</b>	<b>\$13,198,713</b>	<b>\$13,152,800</b>	<b>\$15,827,898</b>	<b>\$14,914,963</b>	<b>\$14,914,963</b>
<b>GRAND TOTAL</b>	<b>\$2,003,866,524</b>	<b>\$2,065,372,507</b>	<b>\$2,070,340,215</b>	<b>\$2,137,171,034</b>	<b>\$2,137,728,690</b>

<sup>1</sup> 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.

## Services for Older Adults

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Fairfax County projects a significant increase in the older adult population. Between 2010 and 2030, the County expects the 50 and over age group to increase by 19 percent, the 65 and over age group by 51 percent, and the 70 and over age group by 55 percent. This dramatic increase in the older population led to Board of Supervisors to adopt The Fairfax County 50+ Community Action Plan in September 2014. The Action Plan includes 31 initiatives regarding housing, transportation, community engagement, services, safety and health and long-range planning. Given this aging of the population, the County highlights services currently provided to older adults. It should be noted that the figures in the following table do not reflect the cost of all services provided to older adults, as only those services specifically designed for older adults, 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 older adult population, such as Emergency Medical Services and cultural tours, but limited data on actual utilization rates makes it difficult to quantify those costs.

Given the rapid growth in the older adult population in the County, the increasing trend of older adults aging in place and the commensurate increase in demand for services, a large number of service delivery models have been undertaken in various County agencies in recent years. Following the adoption of the FY 2010 budget and at the direction of the Board of Supervisors, staff from agencies providing services to older adults, including the Department of Family Services, the Fairfax-Falls Church Community Services Board, the Department of Housing and Community Development, the Health Department and the Department of Neighborhood and Community Services have evaluated the continuum of older adult services including but not limited to Senior Centers, Senior+ and Adult Day Health Care Centers to ensure coordination of programs and opportunities for provision of more cost efficient service delivery with the ultimate goal to promote long term sustainability.

The table on the following pages details the cost of services provided specifically to older adults included in the FY 2016 Adopted Budget Plan. Following the table is a description of the programs, as well as utilization data by age if available. In FY 2016, services to older adults total \$74.7 million or 2.0 percent of General Fund Disbursements of \$3.8 billion. Excluding the General Fund Transfer to Fairfax County Public Schools and School Debt Service of \$2.0 billion, spending on services for older adults is approximately 4.1 percent of the remaining General Fund Disbursements.

## Services for Older Adults

County Funded Programs for Older Adults <sup>1</sup>				
Name and Description of Service	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Revised Budget Plan	Advertised Budget Plan	Adopted Budget Plan
<b>Facilities Management Department</b>				
Lease for the Lorton Senior Center at Gunston Plaza (Operated by the Dept. of Neighborhood and Community Services)	\$109,984	\$132,439	\$135,750	\$135,750
<b>Department of Neighborhood and Community Services</b>				
Senior Center and Senior Plus Program	\$3,647,616	\$3,643,474	\$3,766,255	\$3,771,260
<i>Seniors-On-the-Go!</i> Taxi Cab Voucher Program	151,919	374,103	314,000	376,510
Subtotal Dept. of Neighborhood and Community Services	\$3,799,535	\$4,017,577	\$4,080,255	\$4,147,770
<b>Fairfax County Public Library</b>				
Programs Primarily Used by Older Adults	\$399,786	\$409,341	\$409,341	\$409,341
<b>Department of Tax Administration</b>				
Tax Relief for the Elderly and Disabled	\$25,158,740	\$25,809,397	\$25,274,678	\$25,274,678
<b>Department of Family Services</b>				
Adult Protective Services	\$1,703,507	\$1,902,843	\$1,978,798	\$1,980,776
Adult and Aging Services	11,495,484	11,582,931	11,379,304	11,382,814
Subtotal Department of Family Services	\$13,198,991	\$13,485,774	\$13,358,102	\$13,363,590
<b>Health Department</b>				
Long-Term Care Developmental Services <sup>2</sup>	\$3,565,389	\$3,947,607	\$3,267,051	\$3,322,133
<b>Fire and Rescue Department</b>				
Senior Safety Programs <sup>3</sup>	\$48,973	\$61,219	\$62,753	\$62,891
<b>Subtotal - General Fund</b>	<b>\$46,281,398</b>	<b>\$47,863,354</b>	<b>\$46,587,930</b>	<b>\$46,716,153</b>



# Services for Older Adults

## County Funded Programs for Older Adults<sup>1</sup>

Name and Description of Service	FY 2014 Actual	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
<b>Fund 50000, Federal-State Grant Fund</b>				
Community-Based Social Services	\$793,228	\$1,454,449	\$962,095	\$962,095
Ombudsman	718,375	768,201	699,726	699,726
Fee for Service	294,528	322,842	267,360	267,360
Congregate Meals	1,223,694	3,184,224	1,550,000	1,550,000
Home-Delivered Meals	1,216,543	2,599,730	1,655,130	1,655,130
Care-Coordination	766,313	843,778	737,963	737,963
Caregiver Support	291,625	539,057	287,937	287,937
Chronic Disease Self Management	57,382	65,545	0	0
<b>Subtotal Fund 50000</b>	<b>\$5,361,688</b>	<b>\$9,777,826</b>	<b>\$6,160,211</b>	<b>\$6,160,211</b>
<b>Fund 40040, Community Services Board</b>				
Countywide Older Adults and Families Program	\$917,065	\$998,949	\$1,034,904	\$1,040,024
<b>Fund 10030, Contributory Fund</b>				
Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence	\$2,467,959	\$2,625,761	\$2,576,887	\$2,576,887
<b>Fund 40330, Elderly Housing Programs</b>				
Lewinsville Senior Residence, Little River Glen, and Lincolnia Center	\$2,835,211	\$4,030,410	\$3,464,655	\$3,466,689
<b>Fund 30000, Metro Operations and Construction</b>				
MetroAccess	\$13,351,129	\$13,367,392	\$14,436,783	\$14,436,783
<b>Fund 60030, Technology Infrastructure Services</b>				
Computer Labs	\$327,557	\$337,286	\$340,659	\$342,533
<b>Subtotal - General Fund Supported</b>	<b>\$25,260,609</b>	<b>\$31,137,624</b>	<b>\$28,014,099</b>	<b>\$28,023,127</b>
<b>TOTAL SERVICES FOR OLDER ADULTS</b>	<b>\$71,542,007</b>	<b>\$79,000,978</b>	<b>\$74,602,029</b>	<b>\$74,739,280</b>

<sup>1</sup> 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 81100, Fairfax County Rental Program, or recreational activities provided by Fund 40050, 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.

<sup>2</sup> Includes Insight Memory Care Center, formerly known as Alzheimer's Family Day Center.

<sup>3</sup> The FY 2016 funding level is based on estimated expenditures and actual funding may differ based on available resources including the use of grant funding in Fund 50000, Federal-State Grant Fund.

## Services for Older Adults

The following provides a brief description of the programs, as well as utilization data if available, included in the Services for Older Adults table above. For additional information please refer to the specific agency narrative in Volume 1 and Volume 2.

### **Department of Neighborhood and Community Services**

#### **Senior Center and Senior Plus Program**

The Department of Neighborhood and Community 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 older adults who require a higher level of assistance to participate in older adult activities.

#### ***Seniors on the Go! Taxi Cab Voucher Program***

The *Seniors on the Go!* Taxi Cab Voucher Program allows older adults 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. In FY 2014, 153 older adults were newly enrolled in the program. In FY 2015, the program is averaging approximately 17 new consumers per month.

### **Fairfax County Public Library**

#### **Programs Primarily Used by Older Adults**

The Fairfax County Public Library offers several programs which, although not limited to the older adult population, are heavily used by older adults (those 62 and older). Examples of programs include talking books; home delivery program; book collections maintained at older adult 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 2014, 7,679 people participated in the program.

### **Department of Family Services**

#### **Adult Protective Services**

Adult Protective Services provides mandated investigations of situations of suspected abuse, neglect or exploitation involving older adults age 60+ and incapacitated adults age 18+ as well as case management services to provide protection for at-risk adults in the community and in public and private facilities. In FY 2014, 1,031 investigations were conducted.

#### **Adult Services and Aging Services**

Adult Services and Aging 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. Services may include home-based care and mandated Medicaid preadmission screenings. Some services may have functional and financial eligibility requirements. In FY 2014, 2,281 clients were served. Transportation services are also provided between older adults' residences 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. Older adults 60 and older who are attendees of a senior center, adult day health center, or residents of senior housing are eligible for services. In FY 2014, 111,308 trips were provided.

# Services for Older Adults

## Health Department

### Long-Term Care Services

Long-Term Care Developmental Services includes both the Adult Day Health Care program and the Insight Memory Care Center, formerly known as Alzheimer's Family Day Center. 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 270 older adults in FY 2016, and that 90 percent of family caregivers will state that their loved one's participation in the program enables them to continue to live at home in the community. The Insight Memory Care 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 2014, Insight Memory Care Center reached 467 Fairfax family caregivers and the Health Department, Adult Day Health Care program, reached over 500 caregivers by providing community outreach, education, support and training.

## Fire and Rescue Department

### Senior Safety Programs

The Fire and Rescue Department offers various older adult safety programs for individuals 55 and older, including 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 9,000 older adults in FY 2016.

## Fund 50000, Federal-State Grant Fund

### 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 2014, 16,159 callers or persons making email inquiries to the Adult and Aging Division within the Department of Family Services received information and referral services and/or access to the services.

### Ombudsman

The Ombudsman Program, serving the City of Alexandria and the counties of Arlington, Fairfax, and Loudoun, 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, negotiation and investigation. More than 52 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. Please note Prince William County is no longer part of this partnership.

### 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.

### Congregate Meals

Congregate Meals are provided in 28 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

## Services for Older Adults

five County senior housing complexes. In FY 2014, 228,863 congregate meals were served to 2,183 participants.

### Home-Delivered Meals

Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. In FY 2014, 186,634 meals were provided to 736 older adults and younger adults with disabilities. Meals are delivered through partnerships with 23 community volunteer organizations that drive 48 delivery routes.

The Nutritional Supplement program targets low-income and minority individuals who are unable to consume sufficient calories from solid food due to chronic disabling conditions, dementia, or terminal illnesses. In FY 2014, the program provided 28,368 nutritional supplement meals to 126 older adults and younger adults with disabilities.

### 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 older adults and help to relieve caregiver stress. In FY 2014, 51 clients received services through the Adult Day Health Care respite scholarship, 16 clients through the bathing and respite program, 49 clients through the Discretionary Fund, and 43 clients received assisted transportation services, taking 1,284 one-way trips. Over 25,000 readers of the Golden Gazette received caregiver related information through a regular feature, *Caregivers Corner*. An online version of Caregivers Corner reached 2,048 monthly subscribers.

### Fund 40040, Fairfax-Falls Church Community Services Board Countywide Older Adults and Families Program

The Older Adults and Families Program of the Fairfax-Falls Church Community Services Board (CSB) provides strengths-based, person-centered, and solution-focused mental health outpatient treatment and case management services for older adults. Services support recovery and independence appropriate to the individual's physical and cognitive abilities and are provided in either an office or community-based setting, as appropriate. To address the unique needs of older adults, services include psychiatric evaluation, medication management, case management and supportive counseling, with linkage to and coordination of services with other community agencies, health care providers and family caregivers. In FY 2014, to align the program with age eligibility used by other agencies and programs, the CSB changed the program criteria to serve older adults age 65 and over. Based on this change, in FY 2014, the program served 332 individuals totaling 3,846 service hours.

### Fund 10030, 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 2014, 127 Fairfax County citizens over the age of 55 were served in the facility (97 in the nursing facility and 30 in assisted living). To be eligible for admission to the nursing and assisted living facilities, older adults and adults with disabilities must meet income, resource, and functional requirements. The Department of Family Services' Self Sufficiency Division accepts and processes applications for Medicaid and auxiliary grants, and the Department of Family Services' Adult and Aging Division assesses for functional eligibility.

## Services for Older Adults

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### **Fund 40330, 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 Residences, which are owned or leased by the Fairfax County Redevelopment and Housing Authority (FCRHA). The programs' 220 available units/beds in the three facilities support clients who are 62 and older and also meet income requirements. The Lincolnia facility began renovations in FY 2014 that will continue in FY 2016. During the renovation residents will be relocated to other facilities.

### **Fund 30000, Metro Operations and Construction**

#### **MetroAccess**

MetroAccess is a door-to-door paratransit service for people with disabilities who are not able to use fixed-route forms (bus and rail) of public transportation due to functional limitations that relate to their disability. MetroAccess provided approximately 257,744 completed stops for Fairfax County residents in FY 2014. An estimated 55.7 percent of MetroAccess customers residing in Fairfax County are over 55 years old.

### **Fund 60030, 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 older adults.

# FY 2016

Adopted Budget Plan



## Compensation and Positions

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# Compensation and Positions

## Explanation of Schedules

### Personnel Services and Fringe Benefits

#### *Personnel Services Summary*

Summarizes Personnel Services funding by major expense categories (regular salaries, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported Funds, and Other Funds.

#### *Personnel Services by Agency*

Displays Personnel Services funding, organized by fund, program area, and agency or fund.

#### *Summary of General Fund Employee Benefit Costs by Category*

Provides a breakdown of General Fund expenditures for all employee benefits by individual category, including health insurance, dental insurance, life insurance, FICA (Social Security), unemployment, language proficiency pay, employee assistance program, and training.

#### *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.

### 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.

#### *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."

#### *Position Summaries*

Details the position count and full-time equivalents (FTE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions.

# FY 2016 ADOPTED PERSONNEL SERVICES SUMMARY

(All Appropriated Funds excluding Schools Funds)

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Revised
<b>Regular Positions</b>						
<i>General Fund</i>	9,731	9,735	9,765	9,731	9,757	(8)
<i>General Fund Supported</i>	1,346	1,346	1,345	1,318	1,322	(23)
<i>Other Funds</i>	1,237	1,245	1,244	1,260	1,256	12
<b>Total</b>	<b>12,314</b>	<b>12,326</b>	<b>12,354</b>	<b>12,309</b>	<b>12,335</b>	<b>(19)</b>
<b>Regular Salaries and Compensation Increases</b>						
<i>General Fund</i>	\$643,650,862	\$754,107,287	\$752,884,864	\$765,911,924	\$769,241,083	\$16,356,219
<i>General Fund Supported</i>	93,039,257	109,354,519	109,354,519	96,189,457	96,688,900	(12,665,619)
<i>Other Funds</i>	57,099,143	66,904,937	69,301,943	84,426,103	84,631,271	15,329,328
<b>Total</b>	<b>\$793,789,262</b>	<b>\$930,366,743</b>	<b>\$931,541,326</b>	<b>\$946,527,484</b>	<b>\$950,561,254</b>	<b>\$19,019,928</b>
<b>Limited Term</b>						
<i>General Fund</i>	\$19,329,157	\$16,764,408	\$16,935,091	\$17,332,082	\$17,610,569	\$675,478
<i>General Fund Supported</i>	5,300,705	5,584,608	5,584,608	5,586,572	5,601,093	16,485
<i>Other Funds</i>	3,174,488	3,358,961	3,231,419	2,805,706	2,814,248	(417,171)
<b>Total</b>	<b>\$27,804,350</b>	<b>\$25,707,977</b>	<b>\$25,751,118</b>	<b>\$25,724,360</b>	<b>\$26,025,910</b>	<b>\$274,792</b>
<b>Shift Differential</b>						
<i>General Fund</i>	\$3,913,986	\$4,553,545	\$4,553,545	\$4,553,545	\$4,553,545	\$0
<i>General Fund Supported</i>	588,074	533,941	533,941	379,939	379,939	(154,002)
<i>Other Funds</i>	79,032	794,297	791,619	934,901	934,901	143,282
<b>Total</b>	<b>\$4,581,092</b>	<b>\$5,881,783</b>	<b>\$5,879,105</b>	<b>\$5,868,385</b>	<b>\$5,868,385</b>	<b>(\$10,720)</b>
<b>Extra Compensation</b>						
<i>General Fund</i>	\$45,696,502	\$36,863,705	\$36,863,705	\$44,084,900	\$44,206,571	\$7,342,866
<i>General Fund Supported</i>	3,964,082	4,705,223	4,705,223	1,581,952	1,586,087	(3,119,136)
<i>Other Funds</i>	2,572,621	2,289,130	2,270,822	5,360,290	5,374,343	3,103,521
<b>Total</b>	<b>\$52,233,205</b>	<b>\$43,858,058</b>	<b>\$43,839,750</b>	<b>\$51,027,142</b>	<b>\$51,167,001</b>	<b>\$7,327,251</b>
<b>Position Turnover</b>						
<i>General Fund</i>	\$0	(\$60,223,270)	(\$67,927,743)	(\$61,804,610)	(\$62,065,312)	\$5,862,431
<i>General Fund Supported</i>	0	(9,287,783)	(11,059,333)	(8,668,038)	(8,689,892)	2,369,441
<i>Other Funds</i>	0	(2,006,889)	(1,950,744)	(2,928,192)	(2,935,711)	(984,967)
<b>Total</b>	<b>\$0</b>	<b>(\$71,517,942)</b>	<b>(\$80,937,820)</b>	<b>(\$73,400,840)</b>	<b>(\$73,690,915)</b>	<b>\$7,246,905</b>
<b>Total Salaries</b>						
<i>General Fund</i>	\$712,590,507	\$752,065,675	\$743,309,462	\$770,077,841	\$773,546,456	\$30,236,994
<i>General Fund Supported</i>	102,892,118	110,890,508	109,118,958	95,069,882	95,566,127	(13,552,831)
<i>Other Funds</i>	62,925,284	71,340,436	73,645,059	90,598,808	90,819,052	17,173,993
<b>Total</b>	<b>\$878,407,909</b>	<b>\$934,296,619</b>	<b>\$926,073,479</b>	<b>\$955,746,531</b>	<b>\$959,931,635</b>	<b>\$33,858,156</b>
<b>Fringe Benefits</b>						
<i>General Fund</i>	\$286,808,294	\$314,009,976	\$311,678,767	\$338,061,388	\$338,338,526	\$26,659,759
<i>General Fund Supported</i>	39,018,177	40,343,272	40,343,272	34,793,755	34,968,868	(5,374,404)
<i>Other Funds</i> <sup>1</sup>	180,467,424	191,755,406	206,393,108	221,808,674	221,873,273	15,480,165
<b>Total</b>	<b>\$506,293,895</b>	<b>\$546,108,654</b>	<b>\$558,415,147</b>	<b>\$594,663,817</b>	<b>\$595,180,667</b>	<b>\$36,765,520</b>
<b>Total Costs of Personnel Services</b>						
<i>General Fund</i>	\$999,398,801	\$1,066,075,651	\$1,054,988,229	\$1,108,139,229	\$1,111,884,982	\$56,896,753
<i>General Fund Supported</i>	141,910,295	151,233,780	149,462,230	129,863,637	130,534,995	(18,927,235)
<i>Other Funds</i>	243,392,708	263,095,842	280,038,167	312,407,482	312,692,325	32,654,158
<b>Total</b>	<b>\$1,384,701,804</b>	<b>\$1,480,405,273</b>	<b>\$1,484,488,626</b>	<b>\$1,550,410,348</b>	<b>\$1,555,112,302</b>	<b>\$70,623,676</b>

<sup>1</sup> It should be noted that the Other Funds amount for fringe benefits includes payments made for claims and administrative expenses for the County's self-insured health insurance plans in Fund 60040, Health Benefits. Fringe benefit expenses for the General Fund, General Fund Supported funds, and all Other Funds include employer contributions made to the Health Benefits Fund to support claims and administrative expenses.



## FY 2016 ADOPTED PERSONNEL SERVICES BY AGENCY

# / Agency Title	Regular Compensation <sup>1</sup>	Fringe Benefits	New Positions	Compensation Increases <sup>2</sup>	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Legislative-Executive Functions / Central Services</b>									
01 Board of Supervisors	\$4,936,241	\$0	\$0	\$129,368	\$0	\$0	\$0	(\$49,437)	\$5,016,172
02 Office of the County Executive	5,900,238	0	0	182,573	149,755	0	0	(353,388)	5,879,178
04 Department of Cable and Consumer Services	764,563	0	0	32,625	11,021	0	3,013	(94,031)	717,191
06 Department of Finance	4,241,810	0	0	144,260	0	0	0	(553,786)	3,832,284
11 Department of Human Resources	6,075,721	0	0	203,786	0	0	16,954	(311,965)	5,984,496
12 Department of Purchasing and Supply Management	3,525,422	0	0	129,036	78,060	0	6,628	(399,109)	3,340,037
13 Office of Public Affairs	1,365,598	0	0	51,167	37,366	0	0	(99,588)	1,354,543
15 Office of Elections	1,602,613	0	107,296	48,802	1,185,055	0	290,039	(92,083)	3,141,722
17 Office of the County Attorney	6,996,057	0	0	227,834	0	0	0	(446,949)	6,776,942
20 Department of Management and Budget	4,613,223	0	0	141,366	0	0	0	(404,597)	4,349,992
37 Office of the Financial and Program Auditor	325,708	0	0	10,089	0	0	0	0	335,797
41 Civil Service Commission	296,060	0	0	12,672	53,970	0	0	0	362,702
57 Department of Tax Administration	18,835,678	0	0	690,023	195,232	0	217,334	(1,984,032)	17,954,235
70 Department of Information Technology	23,902,896	0	0	705,436	111,853	0	32,235	(1,752,095)	23,000,325
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$83,381,828</b>	<b>\$0</b>	<b>\$107,296</b>	<b>\$2,709,037</b>	<b>\$1,822,312</b>	<b>\$0</b>	<b>\$566,203</b>	<b>(\$6,541,060)</b>	<b>\$82,045,616</b>
<b>Judicial Administration</b>									
80 Circuit Court and Records	\$9,260,930	\$0	\$0	\$324,540	\$148,158	\$0	\$87,141	(\$968,950)	\$8,851,819
82 Office of the Commonwealth's Attorney	3,691,771	0	71,708	130,071	60,660	0	0	(356,589)	3,597,621
85 General District Court	1,269,381	0	151,664	47,227	45,153	14,271	10,567	(66,390)	1,471,873
91 Office of the Sheriff	13,962,401	0	0	412,532	0	6,500	1,456,601	(1,396,676)	14,441,358
<b>Total Judicial Administration</b>	<b>\$28,184,483</b>	<b>\$0</b>	<b>\$223,372</b>	<b>\$914,370</b>	<b>\$253,971</b>	<b>\$20,771</b>	<b>\$1,554,309</b>	<b>(\$2,788,605)</b>	<b>\$28,362,671</b>
<b>Public Safety</b>									
04 Department of Cable and Consumer Services	\$669,848	\$0	\$0	\$26,991	\$0	\$0	\$0	(\$127,540)	\$569,299
31 Land Development Services	10,350,345	0	0	327,918	0	0	0	(1,993,584)	8,684,679
81 Juvenile and Domestic Relations District Court	19,992,254	0	0	770,389	685,812	173,109	427,951	(2,062,437)	19,987,078
90 Police Department	139,299,357	0	227,811	3,740,972	209,003	1,330,195	19,047,262	(6,967,170)	156,887,430
91 Office of the Sheriff	40,460,583	0	0	1,204,001	0	470,699	3,560,246	(5,077,425)	40,618,104
92 Fire and Rescue Department	147,014,331	0	0	4,385,712	312,711	2,409,768	17,182,132	(10,389,457)	160,915,197
93 Office of Emergency Management	1,287,229	0	0	37,699	0	0	0	(15,324)	1,309,604
97 Department of Code Compliance	3,436,919	0	0	120,889	252,987	0	181,649	(329,483)	3,662,961
<b>Total Public Safety</b>	<b>\$362,510,866</b>	<b>\$0</b>	<b>\$227,811</b>	<b>\$10,614,571</b>	<b>\$1,460,513</b>	<b>\$4,383,771</b>	<b>\$40,399,240</b>	<b>(\$26,962,420)</b>	<b>\$392,634,352</b>
<b>Public Works</b>									
08 Facilities Management Department	\$13,484,929	\$0	\$0	\$136,047	\$0	\$4,200	\$280,714	(\$1,006,776)	\$12,899,114
25 Business Planning and Support	1,882,979	0	0	54,223	0	0	0	(11,338)	1,925,864
26 Office of Capital Facilities	11,521,655	0	0	336,300	0	0	0	(248,984)	11,608,971
<b>Total Public Works</b>	<b>\$26,889,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$526,570</b>	<b>\$0</b>	<b>\$4,200</b>	<b>\$280,714</b>	<b>(\$1,267,098)</b>	<b>\$26,433,949</b>

## FY 2016 ADOPTED PERSONNEL SERVICES BY AGENCY

# / Agency Title	Regular Compensation <sup>1</sup>	Fringe Benefits	New Positions	Compensation Increases <sup>2</sup>	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Health and Welfare</b>									
67 Department of Family Services	\$89,273,952	\$0	\$1,366,143	\$3,270,050	\$6,168,573	\$0	\$1,047,298	(\$9,876,135)	\$91,249,881
68 Department of Administration for Human Services	11,985,484	0	0	393,935	96,323	0	0	(898,748)	11,576,994
71 Health Department	38,549,248	0	208,700	1,217,064	512,958	0	0	(2,561,137)	37,926,833
73 Office to Prevent and End Homelessness	798,223	0	0	26,153	0	0	0	0	824,376
79 Department of Neighborhood and Community Services	14,491,139	0	0	597,764	3,387,677	15,982	78,155	(1,532,478)	17,038,239
<b>Total Health and Welfare</b>	<b>\$155,098,046</b>	<b>\$0</b>	<b>\$1,574,843</b>	<b>\$5,504,966</b>	<b>\$10,165,531</b>	<b>\$15,982</b>	<b>\$1,125,453</b>	<b>(\$14,868,498)</b>	<b>\$158,616,323</b>
<b>Parks and Libraries</b>									
51 Fairfax County Park Authority	\$21,910,583	\$0	\$0	\$766,344	\$2,411,956	\$10,762	\$117,966	(\$2,491,565)	\$22,726,046
52 Fairfax County Public Library	21,606,333	0	0	744,816	1,084,229	118,059	56,876	(1,912,945)	21,697,368
<b>Total Parks and Libraries</b>	<b>\$43,516,916</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,511,160</b>	<b>\$3,496,185</b>	<b>\$128,821</b>	<b>\$174,842</b>	<b>(\$4,404,510)</b>	<b>\$44,423,414</b>
<b>Community Development</b>									
16 Economic Development Authority	\$3,656,054	\$0	\$0	\$135,864	\$24,065	\$0	\$8,735	(\$249,660)	\$3,575,058
31 Land Development Services	14,367,215	0	0	438,171	0	0	0	(3,011,153)	11,794,233
35 Department of Planning and Zoning	10,637,756	0	0	361,819	0	0	0	(1,011,865)	9,987,710
36 Planning Commission	462,831	0	0	14,176	238,206	0	10,011	0	725,224
38 Department of Housing and Community Development	4,689,304	0	0	118,449	149,786	0	87,064	(399,486)	4,645,117
39 Office of Human Rights and Equity Programs	1,503,449	0	0	46,462	0	0	0	(134,128)	1,415,783
40 Department of Transportation	9,010,067	0	0	303,768	0	0	0	(426,829)	8,887,006
<b>Total Community Development</b>	<b>\$44,326,676</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,418,709</b>	<b>\$412,057</b>	<b>\$0</b>	<b>\$105,810</b>	<b>(\$5,233,121)</b>	<b>\$41,030,131</b>
<b>Nondepartmental</b>									
89 Employee Benefits	\$0	\$338,338,526	\$0	\$0	\$0	\$0	\$0	\$0	\$338,338,526
<b>Total Nondepartmental</b>	<b>\$0</b>	<b>\$338,338,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$338,338,526</b>
<b>Total General Fund</b>	<b>\$743,908,378</b>	<b>\$338,338,526</b>	<b>\$2,133,322</b>	<b>\$23,199,383</b>	<b>\$17,610,569</b>	<b>\$4,553,545</b>	<b>\$44,206,571</b>	<b>(\$62,065,312)</b>	<b>\$1,111,884,982</b>
<b>GENERAL FUND SUPPORTED FUNDS</b>									
40040 Fairfax-Falls Church Community Services Board	\$69,180,789	\$25,755,086	\$0	\$2,368,715	\$5,429,143	\$216,389	\$1,194,807	(\$6,850,931)	\$97,293,998
40330 Elderly Housing Programs	597,075	216,704	0	21,279	70,586	4,487	39,669	(44,487)	905,313
60000 County Insurance	1,175,522	467,364	0	32,545	0	0	0	(96,584)	1,578,847
60010 Department of Vehicle Services	16,014,605	6,360,673	112,266	619,233	0	138,020	249,421	(1,311,590)	22,182,628
60020 Document Services	643,597	249,043	0	25,146	33,210	7,463	34,977	(22,399)	971,037
60030 Technology Infrastructure Services	5,712,237	1,919,998	0	185,891	68,154	13,580	67,213	(363,901)	7,603,172
<b>Total General Fund Supported Funds</b>	<b>\$93,323,825</b>	<b>\$34,968,868</b>	<b>\$112,266</b>	<b>\$3,252,809</b>	<b>\$5,601,093</b>	<b>\$379,939</b>	<b>\$1,586,087</b>	<b>(\$8,689,892)</b>	<b>\$130,534,995</b>

## FY 2016 ADOPTED PERSONNEL SERVICES BY AGENCY

# / Agency Title	Regular Compensation <sup>1</sup>	Fringe Benefits	New Positions	Compensation Increases <sup>2</sup>	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>OTHER FUNDS</b>									
40010 County and Regional Transportation Projects	\$4,366,920	\$532,356	\$945,212	\$82,373	\$0	\$0	\$0	\$0	\$5,926,861
40030 Cable Communications	3,873,608	1,923,985	0	122,080	319,932	0	82,007	(92,852)	6,228,760
40050 Reston Community Center	2,730,092	1,432,089	0	82,016	1,158,712	15,094	38,805	(21,659)	5,435,149
40060 McLean Community Center	1,676,332	806,923	0	53,546	569,244	0	408	(4,164)	3,102,289
Center	0	1,359	0	0	18,442	0	0	0	19,801
40080 Integrated Pest Management Program	994,061	304,441	0	29,586	0	0	10,992	0	1,339,080
40090 E-911	13,375,520	7,365,982	0	624,500	0	148,400	3,265,626	(908,824)	23,871,204
40100 Stormwater Services	12,446,604	5,966,227	89,810	391,252	388,634	0	180,191	(623,260)	18,839,458
40140 Refuse Collection and Recycling Operations	7,306,775	3,550,583	0	236,286	5,613	0	466,593	(299,589)	11,266,261
40150 Refuse Disposal	7,566,695	3,125,748	0	264,491	0	518,861	565,644	(151,825)	11,889,614
40160 Energy Resource Recovery (ERR) Facility	645,170	309,262	0	8,809	29,290	0	22,266	(5,312)	1,009,485
40170 I-95 Refuse Disposal	2,561,485	932,047	0	24,005	42,301	202,556	93,756	(34,075)	3,822,075
50800 Community Development Block Grant	1,164,314	395,625	0	0	0	0	0	0	1,559,939
50810 HOME Investment Partnerships Program	85,219	32,280	0	0	0	0	0	0	117,499
60040 Health Benefits <sup>3</sup>	48,000	185,307,114	0	0	74,500	0	0	0	185,429,614
69010 Sewer Operation and Maintenance	19,651,612	8,773,795	0	636,685	207,580	49,990	643,868	(794,151)	29,169,379
73000 Employees' Retirement Trust	1,666,938	760,826	0	53,493	0	0	2,929	0	2,484,186
73010 Uniformed Employees Retirement Trust	357,202	163,036	0	11,464	0	0	629	0	532,331
73020 Police Retirement Trust	357,202	163,036	0	11,464	0	0	629	0	532,331
73030 OPEB Trust	87,716	26,559	0	2,734	0	0	0	0	117,009
<b>Total Other Funds</b>	<b>\$80,961,465</b>	<b>\$221,873,273</b>	<b>\$1,035,022</b>	<b>\$2,634,784</b>	<b>\$2,814,248</b>	<b>\$934,901</b>	<b>\$5,374,343</b>	<b>(\$2,935,711)</b>	<b>\$312,692,325</b>
<b>Total All Funds</b>	<b>\$918,193,668</b>	<b>\$595,180,667</b>	<b>\$3,280,610</b>	<b>\$29,086,976</b>	<b>\$26,025,910</b>	<b>\$5,868,385</b>	<b>\$51,167,001</b>	<b>(\$73,690,915)</b>	<b>\$1,555,112,302</b>

<sup>1</sup> The Regular Compensation category includes the full-year impact of merit and longevity increases provided to uniformed public safety employees in FY 2015. It should be noted that these increases impact the Fringe Benefits and Extra Compensation categories as well. The total FY 2016 General Fund disbursement impact across all categories of the full-year cost of FY 2015 compensation increases is \$3,717,140.

<sup>2</sup> The Compensation Increases category represents the salary costs of FY 2016 increases, including merit and longevity increases provided to uniformed public safety employees on their anniversary dates, performance increases provided to non-uniformed merit employees in July 2015, and a 1.10% Market Rate Adjustment (MRA) provided to all employees in July 2015. It should be noted that these increases impact other categories as well, including Fringe Benefits, Limited Term, Extra Compensation, and Turnover. The total FY 2016 General Fund disbursement impact of FY 2016 compensation increases across all categories totals \$31,112,017. This total includes \$4,409,497 for uniformed merit and longevity increases, \$14,312,540 for non-uniformed performance increases, and \$12,389,980 for the 1.10% MRA.

<sup>3</sup> It should be noted that the fringe benefit amount listed for Fund 60040, Health Benefits, includes payments made for claims and administrative expenses for the County's self-insured health insurance plans. These expenses total \$185,286,466 for the FY 2016 Adopted Budget Plan. Fringe benefit expenditures for all funds include employer contributions made to the Health Benefits Fund, and these contributions support the \$185.3 million paid in claims and administrative expenses. Thus, this amount should be excluded when determining countywide Fringe Benefit expenditures.

## FY 2016 ADOPTED SUMMARY OF GENERAL FUND EMPLOYEE BENEFIT COSTS BY CATEGORY

This schedule summarizes total General Fund Employee Benefit costs, including certain benefit costs and associated reimbursements for employees of General Fund agencies that are expended in the General Fund and reimbursed by capital projects.

BENEFIT CATEGORY	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>							
Group Health Insurance	\$88,540,440	\$93,569,713	\$93,633,499	\$103,976,738	\$103,546,666	\$9,913,167	10.6%
Dental Insurance	3,603,470	3,796,984	3,799,573	4,090,474	4,091,256	291,683	7.7%
Group Life Insurance	1,408,515	1,391,408	1,393,196	1,445,884	1,446,416	53,220	3.8%
FICA	43,273,854	48,332,155	45,842,585	48,402,997	48,561,924	2,719,339	5.9%
Employees' Retirement	62,839,418	68,740,944	68,831,142	77,581,064	77,846,031	9,014,889	13.1%
Uniformed Retirement	51,920,988	57,719,105	57,719,105	59,632,702	59,795,002	2,075,897	3.6%
Police Retirement	34,086,845	38,654,921	38,654,921	41,027,138	41,146,840	2,491,919	6.4%
Virginia Retirement System	454,534	564,963	564,963	652,055	652,055	87,092	15.4%
Line of Duty	984,946	1,027,261	1,027,261	1,104,102	1,104,102	76,841	7.5%
Flexible Spending Accounts	119,237	118,395	118,395	120,727	120,727	2,332	2.0%
Unemployment Compensation	184,835	235,310	235,310	274,794	274,794	39,484	16.8%
Capital Project Reimbursements	(1,108,812)	(848,718)	(848,718)	(972,199)	(972,199)	(123,481)	14.5%
Employee Assistance Program	237,890	347,535	347,535	364,912	364,912	17,377	5.0%
Tuition Reimbursement	262,134	360,000	360,000	360,000	360,000	0	0.0%
<b>Total General Fund Fringe Benefits</b>	<b>\$286,808,294</b>	<b>\$314,009,976</b>	<b>\$311,678,767</b>	<b>\$338,061,388</b>	<b>\$338,338,526</b>	<b>\$26,659,759</b>	<b>8.6%</b>
<b>OPERATING EXPENSES</b>							
Employee Awards Program	\$40,415	\$215,000	\$215,000	\$215,000	\$215,000	\$0	0.0%
Employee Development Initiatives	777,669	1,172,850	1,494,616	1,172,850	1,172,850	(321,766)	(21.5%)
<b>Total Operating Expenses</b>	<b>\$818,084</b>	<b>\$1,387,850</b>	<b>\$1,709,616</b>	<b>\$1,387,850</b>	<b>\$1,387,850</b>	<b>(\$321,766)</b>	<b>(18.8%)</b>
<b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b>	<b>\$287,626,378</b>	<b>\$315,397,826</b>	<b>\$313,388,383</b>	<b>\$339,449,238</b>	<b>\$339,726,376</b>	<b>\$26,337,993</b>	<b>8.4%</b>

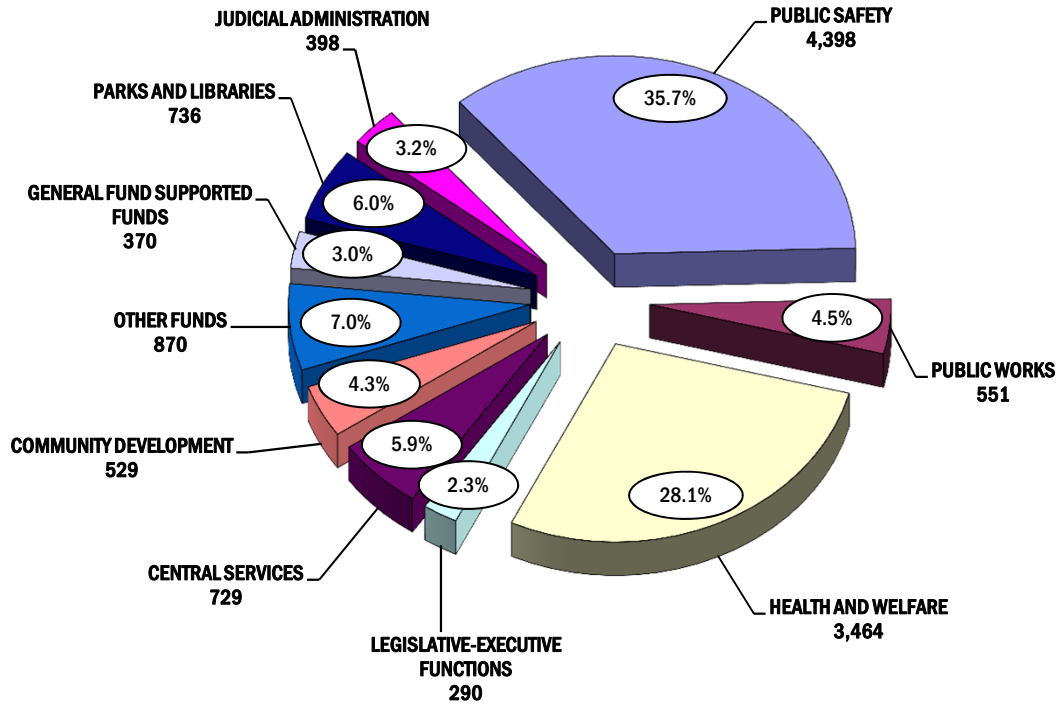
## FY 2016 ADOPTED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY

#	Agency Title	Personnel Services	Fringe Benefits	Operating Expenses	Recovered Costs	Capital Equipment	Total Cost
<b>Legislative-Executive Functions / Central Services</b>							
01	Board of Supervisors	\$5,016,172	\$2,194,004	\$571,950	\$0	\$0	\$7,782,126
02	Office of the County Executive	5,879,178	2,571,471	669,116	0	0	9,119,765
04	Department of Cable and Consumer Services	717,191	313,689	3,350,191	(3,110,987)	0	1,270,084
06	Department of Finance	3,832,284	1,676,188	5,188,399	(751,697)	0	9,945,174
11	Department of Human Resources	5,984,496	2,617,536	1,321,928	0	0	9,923,960
12	Department of Purchasing and Supply Management	3,340,037	1,460,886	1,592,540	(288,803)	0	6,104,660
13	Office of Public Affairs	1,354,543	592,458	111,501	(239,882)	0	1,818,620
15	Office of Elections	3,141,722	1,374,146	890,637	0	0	5,406,505
17	Office of the County Attorney	6,776,942	2,964,141	403,846	(466,522)	0	9,678,407
20	Department of Management and Budget	4,349,992	1,902,626	189,319	0	0	6,441,937
37	Office of the Financial and Program Auditor	335,797	146,873	32,166	0	0	514,836
41	Civil Service Commission	362,702	158,641	66,386	0	0	587,729
57	Department of Tax Administration	17,954,235	7,852,934	5,665,489	0	0	31,472,658
70	Department of Information Technology	23,000,325	10,060,024	15,080,210	(6,791,873)	0	41,348,686
	<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$82,045,616</b>	<b>\$35,885,617</b>	<b>\$35,133,678</b>	<b>(\$11,649,764)</b>	<b>\$0</b>	<b>\$141,415,147</b>
<b>Judicial Administration</b>							
80	Circuit Court and Records	\$8,851,819	\$3,871,663	\$1,985,826	\$0	\$0	\$14,709,308
82	Office of the Commonwealth's Attorney	3,597,621	1,573,550	120,634	0	0	5,291,805
85	General District Court	1,471,873	643,777	898,972	0	0	3,014,622
91	Office of the Sheriff	14,441,358	6,316,450	4,141,770	0	0	24,899,578
	<b>Total Judicial Administration</b>	<b>\$28,362,671</b>	<b>\$12,405,440</b>	<b>\$7,147,202</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,915,313</b>
<b>Public Safety</b>							
04	Department of Cable and Consumer Services	\$569,299	\$249,004	\$128,878	\$0	\$0	\$947,181
31	Land Development Services	8,684,679	3,798,559	1,420,067	0	0	13,903,305
81	Juvenile and Domestic Relations District Court	19,987,078	8,742,072	2,602,583	0	0	31,331,733
90	Police Department	156,887,430	68,620,394	24,602,239	(697,406)	0	249,412,657
91	Office of the Sheriff	40,618,104	17,765,797	5,578,577	0	0	63,962,478
92	Fire and Rescue Department	160,915,197	70,382,083	25,845,599	0	69,017	257,211,896
93	Office of Emergency Management	1,309,604	572,803	527,104	0	0	2,409,511
97	Department of Code Compliance	3,662,961	1,602,129	562,380	0	0	5,827,470
	<b>Total Public Safety</b>	<b>\$392,634,352</b>	<b>\$171,732,841</b>	<b>\$61,267,427</b>	<b>(\$697,406)</b>	<b>\$69,017</b>	<b>\$625,006,231</b>
<b>Public Works</b>							
08	Facilities Management Department	\$12,899,114	\$5,641,894	\$49,605,089	(\$7,980,882)	\$0	\$60,165,215
25	Business Planning and Support	1,925,864	842,346	168,588	(888,925)	0	2,047,873
26	Office of Capital Facilities	11,608,971	5,077,603	9,199,144	(7,332,951)	0	18,552,767
87	Unclassified Administrative Expenses	0	0	3,500,592	(166,030)	57,000	3,391,562
	<b>Total Public Works</b>	<b>\$26,433,949</b>	<b>\$11,561,843</b>	<b>\$62,473,413</b>	<b>(\$16,368,788)</b>	<b>\$57,000</b>	<b>\$84,157,417</b>
<b>Health and Welfare</b>							
67	Department of Family Services	\$91,249,881	\$39,911,436	\$104,956,122	(\$534,749)	\$0	\$235,582,690
68	Department of Administration for Human Services	11,576,994	5,063,617	1,483,070	(64,143)	0	18,059,538
71	Health Department	37,926,833	16,588,672	17,156,196	0	0	71,671,701
73	Office to Prevent and End Homelessness	824,376	360,571	11,317,173	0	0	12,502,120
79	Department of Neighborhood and Community Services	17,038,239	7,452,290	19,883,724	(8,825,508)	0	35,548,745
	<b>Total Health and Welfare</b>	<b>\$158,616,323</b>	<b>\$69,376,586</b>	<b>\$154,796,285</b>	<b>(\$9,424,400)</b>	<b>\$0</b>	<b>\$373,364,794</b>

**FY 2016 ADOPTED DISTRIBUTION OF FRINGE BENEFITS  
BY GENERAL FUND AGENCY**

#	Agency Title	Personnel Services	Fringe Benefits	Operating Expenses	Recovered Costs	Capital Equipment	Total Cost
<b>Parks and Libraries</b>							
51	Fairfax County Park Authority	\$22,726,046	\$9,940,058	\$4,698,009	(\$3,983,777)	\$0	\$33,380,336
52	Fairfax County Public Library	21,697,368	9,490,129	5,971,756	0	0	37,159,253
	<b>Total Parks and Libraries</b>	<b>\$44,423,414</b>	<b>\$19,430,187</b>	<b>\$10,669,765</b>	<b>(\$3,983,777)</b>	<b>\$0</b>	<b>\$70,539,589</b>
<b>Community Development</b>							
16	Economic Development Authority	\$3,575,058	\$1,563,681	\$3,888,092	\$0	\$0	\$9,026,831
31	Land Development Services	11,794,233	5,158,634	3,468,678	(353,732)	0	20,067,813
35	Department of Planning and Zoning	9,987,710	4,368,486	682,986	0	0	15,039,182
36	Planning Commission	725,224	317,203	29,163	0	0	1,071,590
38	Department of Housing and Community Development	4,645,117	2,031,710	2,122,772	(512,500)	0	8,287,099
39	Office of Human Rights and Equity Programs	1,415,783	619,244	118,995	0	0	2,154,022
40	Department of Transportation	8,887,006	3,887,054	468,337	(1,498,952)	0	11,743,445
	<b>Total Community Development</b>	<b>\$41,030,131</b>	<b>\$17,946,012</b>	<b>\$10,779,023</b>	<b>(\$2,365,184)</b>	<b>\$0</b>	<b>\$67,389,982</b>
<b>Non-Departmental</b>							
87	Unclassified Administrative Expenses	\$0	\$0	(\$1,200,000)	\$0	\$0	(\$1,200,000)
89	Employee Benefits	0	0	1,387,850	0	0	1,387,850
	<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$187,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$187,850</b>
<b>GENERAL FUND DIRECT EXPENDITURES</b>		<b>\$773,546,456</b>	<b>\$338,338,526</b>	<b>\$342,454,643</b>	<b>(\$44,489,319)</b>	<b>\$126,017</b>	<b>\$1,409,976,323</b>

## FY 2016 REGULAR POSITIONS ALL FUNDS



**TOTAL REGULAR POSITIONS = 12,335**

General Fund Program Areas include: General Fund agencies and Fund 40040, Fairfax-Falls Church Community Services Board, in Health and Welfare, Fund 40090, E-911, in Public Safety, and Fund 40100, Stormwater Services, in Public Works.

General Fund Supported Funds include: Fund 40330, Elderly Housing Programs; Fund 60000, County Insurance; Fund 60010, Department of Vehicle Services; Fund 60020, Document Services Division; and Fund 60030, Technology Infrastructure Services.

Other Funds include: Fund 40010, County and Regional Transportation Projects; Fund 40030, Cable Communications; Fund 40050, Reston Community Center; Fund 40060, McLean Community Center; Fund 40080, Integrated Pest Management Program; Fund 40140, Refuse Collection and Recycling Operations; Fund 40150, Refuse Disposal; Fund 40160, Energy Resource Recovery (ERR) Facility; Fund 40170, I-95 Refuse Disposal; Fund 69010 Sewer Operation and Maintenance; Fund 73000, Employees' Retirement Trust; and Fund 73030, OPEB Trust.

## Summary of Position Changes FY 1991 - FY 2016

### Authorized Positions - All Funds

Fiscal Years <sup>1</sup>	From	To	Abolished	New Facilities	Other Changes	Other Reviews	Total Change	Population <sup>2</sup>	Positions Per 1,000 Residents
FY 1991 to FY 1992	11,164	11,124	(153)	41	20	52	(40)	832,130	13.57
FY 1992 to FY 1993	11,124	10,628	(588)	0	13	79	(496)	844,500	12.58
FY 1993 to FY 1994	10,628	10,685	(88)	62	56	27	57	857,496	12.46
FY 1994 to FY 1995	10,685	10,870	(157)	94	131	117	185	871,268	12.48
FY 1995 to FY 1996	10,870	11,016	(49)	60	76	59	146	889,526	12.38
FY 1996 to FY 1997	11,016	10,782	(477)	150	(14)	107	(234)	905,888	11.90
FY 1997 to FY 1998	10,782	10,802	(56)	4	43	29	20	921,789	11.72
FY 1998 to FY 1999	10,802	10,911	(35)	26	41	77	109	938,912	11.62
FY 1999 to FY 2000	10,911	11,108	(17)	106	26	82	197	958,060	11.59
FY 2000 to FY 2001	11,108	11,317	0	25	107	77	209	977,058	11.58
FY 2001 to FY 2002	11,317	11,385	(2)	14	39	17	68	994,401	11.45
FY 2002 to FY 2003	11,385	11,498	(48)	70	1	90	113	1,008,263	11.40
FY 2003 to FY 2004	11,498	11,443	(124)	49	0	20	(55)	1,017,194	11.25
FY 2004 to FY 2005	11,443	11,547	(4)	56	0	52	104	1,027,972	11.23
FY 2005 to FY 2006	11,547	11,742	(21)	163	50	3	195	1,035,479	11.34
FY 2006 to FY 2007	11,742	11,936	0	159	16	19	194	1,039,409	11.48
FY 2007 to FY 2008	11,936	12,024	0	55	15	18	88	1,043,601	11.52
FY 2008 to FY 2009	12,024	12,101	0	0	33	44	77	1,048,842	11.54
FY 2009 to FY 2010	12,101	11,796	(308)	2	0	1	(305)	1,066,858	11.06
FY 2010 to FY 2011	11,796	12,031	(191)	4	11	411	235	1,089,262	11.05
FY 2011 to FY 2012	12,031	12,278	0	3	36	208	247	1,103,262	11.13
FY 2012 to FY 2013	12,278	12,281	(26)	5	45	(21)	3	1,110,673	11.06
FY 2013 to FY 2014	12,281	12,314	(83)	2	40	74	33	1,113,933	11.05
FY 2014 to FY 2015 Revised	12,314	12,354	(45)	11	46	28	40	1,118,561	11.04
FY 2015 to FY 2016 Adopted	12,354	12,335	(70)	0	51	0	(19)	1,123,375	10.98
<b>Total</b>	<b>11,164</b>	<b>12,335</b>	<b>(2,542)</b>	<b>1,161</b>	<b>882</b>	<b>1,670</b>	<b>1,171</b>		

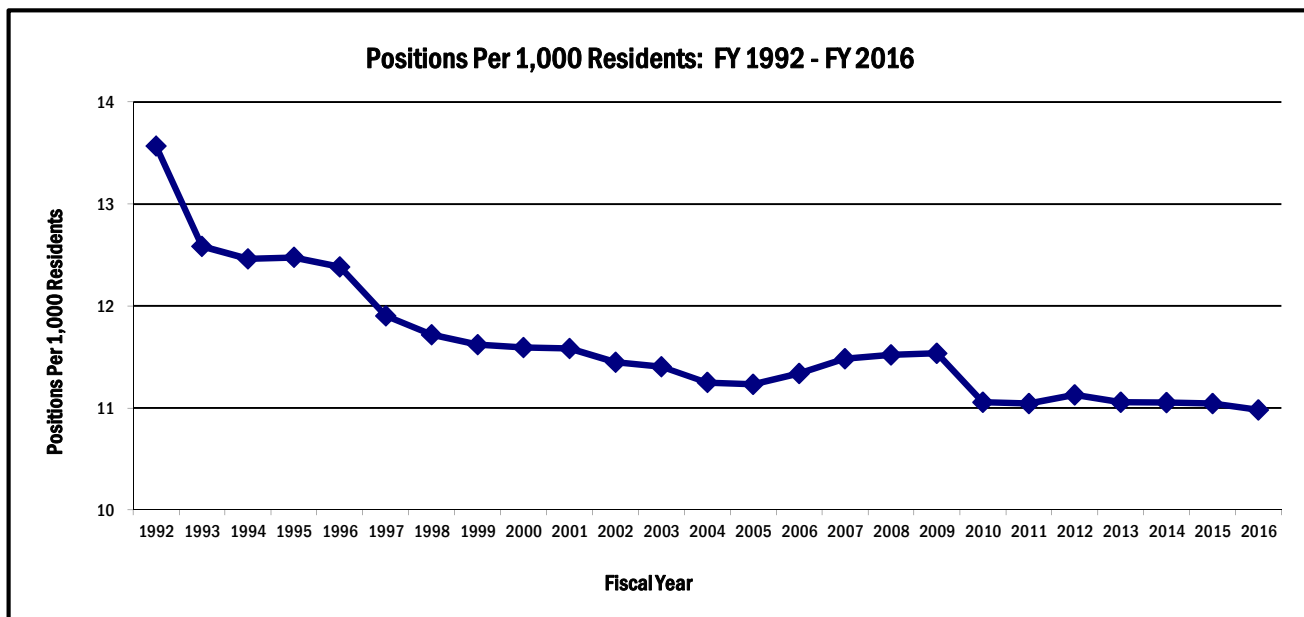
In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 2,710 abolished positions. This results in a net increase of 1,003 positions through the FY 2016 Adopted Budget Plan. Despite the net addition of positions, Positions Per 1,000 Residents have decreased dramatically during the period between FY 1992 and FY 2016, from 13.57 (including the 168 project positions) to 10.98, an 18.6 percent decrease.

( ) Denotes Abolished Positions

<sup>1</sup> Fiscal Year totals reflect actuals except for the current and budget year which reflect latest budgeted position counts.

<sup>2</sup> Population numbers used to compute Positions Per 1,000 Residents are provided by the Department of Neighborhood and Community Services and adjusted for fiscal year.

During the period FY 1992 - FY 2016, the following chart depicts the trend in merit regular positions per 1,000 residents:





## Summary of Position Changes

### FY 2016 Position Actions Total Change - (19) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW POSITIONS</b>			<b>51</b>
	Elections	Electoral Board support	2
	Economic Development Authority	Business development for data analytics and cloud computing	1
	Transportation	County transit	1
	Family Services	Self sufficiency	20
	Family Services	Domestic violence	2
	Health	School health	4
	Commonwealth's Attorney	Domestic violence	1
	General District Court	Veteran's docket	2
	Police	Regional Gang Task Force	2
	County and Regional Transportation Projects	Transportation funding	13
	Stormwater Services	Stormwater activities	1
	Vehicle Services	School bus mechanics	2
<b>REDUCTIONS/REALIGNMENTS</b>			<b>(70)</b>
	County Executive	Office of Public Private Partnerships	(1)
	Cable and Consumer Services	Mail services	(1)
	Human Resources	Employee benefits	(2)
	Purchasing and Supply Management	Warehouse driver	(1)
	Public Affairs	Government Center lobby reception	(1)
	Management and Budget	FOCUS Business Support Group	(2)
	Business Planning and Support	Transfer of Information Technology support from Land Development Services	2
	Business Planning and Support	Transfer of Information Technology support from Refuse Collection and Recycling	2
	Land Development Services	Transfer of Information Technology support to Business Planning and Support	(2)
	Housing and Community Development	Transfer of position to Administration for Human Services	(1)
	Human Rights and Equity Programs	Human Rights Specialist	(1)
	Parks	Financial management	(1)
	Parks	Strategic planning	(1)
	Parks	Volunteer services	(1)
	Parks	Technology support	(1)

## Summary of Position Changes

### FY 2016 Position Actions Total Change - (19) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Parks	Night guards	(2)
	Library	Library aides	(14)
	Administration for Human Services	Financial processing	(2)
	Administration for Human Services	Transfer from Housing and Community Development	1
	Information Technology	FOCUS support	(2)
	Health	Annandale Adult Day Health	(8)
	Neighborhood and Community Services	Division Director	(1)
	Neighborhood and Community Services	Regional services	(1)
	Neighborhood and Community Services	Human services system planning	(1)
	Neighborhood and Community Services	Coordinated services planning	(1)
	Community Services Board	Special projects	(1)
	Community Services Board	Substance Abuse Counselor	(1)
	Community Services Board	Assessments and screening	(2)
	Community Services Board	Service Director	(1)
	Community Services Board	Assisted community residential services	(2)
	Community Services Board	Residential treatment and supportive residential services	(8)
	Community Services Board	Sojourn House	(10)
	Refuse Collecton and Recycling Operations	Transfer of Information Technology support to Business Planning and Support	(2)

## Summary of Position Changes

### FY 2015 Position Actions Total Change - 40 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW POSITIONS</b>			<b>57</b>
Facilities Management		Merrifield Center	4
Elections		Election Commission recommendations	3
Purchasing and Supply Management		Contract rebates and surplus and excess property programs	2
Capital Facilities		Transportation funding	1
Capital Facilities		Public-Private Education Act projects	3
Capital Facilities		Stormwater activites	1
Land Development Services		Economic Development Core Team	2
Transportation		Title VI compliance	1
Transportation		Intelligent Transportation Systems	2
Transportation		Transit marketing	1
Transportation		Transportation project research	1
Family Services		Behaviorial Health Services for Youth	3
Family Services		School Readiness	3
Family Services		Self Sufficiency	3
Family Services		Domestic Violence	1
Family Services		Kinship	1
Neighborhood and Community Services		Providence Community Center	7
Juvenile and Domestic Relations District Court		Evening Reporting conversion from grant	2
Commonwealth's Attorney		Criminal case workload	3
Police		Animal Shelter expansion	2
Fire and Rescue		Fire Prevention	2
Code Compliance		Customer service	1
County and Regional Transportation Projects		Transportation Funding	6
Stormwater Services		Stormwater activites	2
<b>REDUCTIONS/REALIGNMENTS</b>			<b>(45)</b>
Family Services		Conversion of SACC positions to non-merit	(45)
Business Planning and Support		Transfer of Information Technology support from Land Development Services	4
Capital Facilities		Transfer to Land Development Services	(1)
Land Development Sevices		Transfer of Information Technology support to Business Planning and Support	(4)
Land Development Sevices		Transfer from Capital Facilities	1

## Summary of Position Changes

### FY 2014 Position Actions Total Change - 33 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW POSITIONS</b>			<b>42</b>
	County Executive-Office of Community Revitalization	Economic Development Core Team	2
	Capital Facilities	Transportation funding	2
	Capital Facilities	Economic Development Core Team	3
	Land Development Services	Economic Development Core Team	2
	Planning and Zoning	Economic Development Core Team	6
	Transportation	Economic Development Core Team	3
	Police	Tysons Urban Center	9
	Police	Animal Shelter expansion	2
	Fire and Rescue	Economic Development Core Team	4
	County and Regional Transportation Projects	Transportation Funding	9
<b>REDUCTIONS/REALIGNMENTS</b>			<b>(83)</b>
	County Executive	Administrative support	(1)
	Cable and Consumer Services	Consumer Specialist	(1)
	Finance	FOCUS efficiencies	(1)
	Finance	Transfer of FOCUS Business Support Group	(10)
	Facilities Management	Building services	(1)
	Human Resources	FOCUS efficiencies	(1)
	Human Resources	Transfer of FOCUS Business Support Group	(7)
	Human Resources	Transfer to Public Affairs	(1)
	Purchasing and Supply Management	Deliveries	(1)
	Purchasing and Supply Management	FOCUS efficiencies	(1)
	Purchasing and Supply Management	Transfer of FOCUS Business Support Group	(6)
	Public Affairs	Assistant Director	(1)
	Public Affairs	Transfer from Human Resources	1
	Management and Budget	FOCUS efficiencies	(1)
	Management and Budget	Transfer of FOCUS Business Support Group	23
	Business Planning and Support	Administrative support	(1)
	Capital Facilities	Administrative support	(1)
	Land Development Services	Administrative support	(1)
	Human Rights and Equity Programs	Equity Programs	(1)
	Family Services	Conversion of SACC positions to non-merit	(30)
	Family Services	Administrative reorganization	(2)

# Summary of Position Changes

## FY 2014 Position Actions Total Change - 33 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Administration for Human Services	Grants management	(1)
	Administration for Human Services	Emergency coordination	(1)
	Health	Maternal / Child reorganization	(4)
	Health	Consumer Protection reorganization	(4)
	Parks	HVAC maintenance	(1)
	Neighborhood and Community Services	Administrative support	(4)
	Neighborhood and Community Services	Community enagement	(1)
	Juvenile and Domestic Relations District Court	Administrative support	(3)
	Sheriff	Video visitation	(2)
	Sheriff	Juvenile Court deputy presence	(1)
	Community Services Board	Senior management	(2)
	Community Services Board	Central administration	(1)
	Community Services Board	Supported apartments	(3)
	Community Services Board	Management positions	(1)
	Community Services Board	Outpatient	(1)
	Community Services Board	Administrative support	(3)
	Community Services Board	Therapeutic residential	(1)
	Community Services Board	Wellness and Health promotion	(2)
	Elderly Housing	Transfer positions to non-appropriated housing funds	(2)
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>74</b>
	Finance	Transfer to Administration for Human Services	(1)
	Purchasing and Supply Management	Transfer from Management and Budget	1
	Public Affairs	Transfer to Housing and Community Development	(1)
	Economic Development Authority	Cyber Security Business Development	1
	Management and Budget	Transfer to Purchasing and Supply Management	(1)
	Capital Facilities	Stormwater Services	2
	Land Development Services	Stormwater Services	2
	Housing and Community Development	Transfer to Family Services	(1)
	Housing and Community Development	Transfer from Public Affairs	1
	Library	Realignment of positions	(2)

## Summary of Position Changes

### FY 2014 Position Actions Total Change - 33 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Family Services	Public Assistance Eligibility	8
	Family Services	Transfer from Housing and Community Development	1
	Family Services	Transfer to Neighborhood and Community Services	(3)
	Administration for Human Services	Transfer from Finance	1
	Administration for Human Services	Transfer of financial management positions from Juvenile and Domestic Relations District Court	2
	Administration for Human Services	Transfer of financial management positions from Community Services Board	5
	Neighborhood and Community Services	Transfer from Family Services	3
	Juvenile and Domestic Relations District Court	Transfer financial management positions to Administration for Human Services	(2)
	Sheriff	Juvenile Court Deputy presence	1
	Fire and Rescue	Wolftrap Fire Station	29
	Fire and Rescue	Alternative placement	2
	Fire and Rescue	SAFER grant	31
	Community Services Board	Transfer financial management positions to Administration for Human Services	(5)
	Stormwater	Stormwater Services	2
	Wastewater	Realignment of positions	(2)

## FY 2016 ADOPTED POSITION SUMMARY (GENERAL FUND)

# Agency Title	FY 2014		FY 2015										FY 2016				Inc/ (Dec)	
	Actual Pos	FTE	Adopted Pos	FTE	Carryover Pos	FTE	Out of Cycle Pos	FTE	Third Quarter Pos	FTE	Revised Pos	FTE	Advertised Pos	FTE	Adopted Pos	FTE	Pos	FTE
<b>Legislative-Executive Functions / Central Services</b>																		
01 Board of Supervisors	75	75.00	75	75.00	0	0.00	2	2.00	0	0.00	77	77.00	77	77.00	77	77.00	0	0.00
02 Office of the County Executive	55	54.50	55	55.00	0	0.00	(1)	(1.00)	0	0.00	54	54.00	53	53.00	53	53.00	(1)	(1.00)
04 Department of Cable and Consumer Services	15	15.00	15	15.00	0	0.00	0	0.00	0	0.00	15	15.00	14	14.00	14	14.00	(1)	(1.00)
06 Department of Finance	54	54.00	54	54.00	0	0.00	1	1.00	0	0.00	55	55.00	54	54.00	55	55.00	0	0.00
11 Department of Human Resources	76	76.00	76	76.00	0	0.00	1	1.00	0	0.00	77	77.00	74	74.00	75	75.00	(2)	(2.00)
12 Department of Purchasing and Supply Management	48	48.00	50	50.00	0	0.00	0	0.00	0	0.00	50	50.00	49	49.00	49	49.00	(1)	(1.00)
13 Office of Public Affairs	18	18.00	18	18.00	0	0.00	0	0.00	0	0.00	18	18.00	17	17.00	17	17.00	(1)	(1.00)
15 Office of Elections	25	25.00	28	28.00	0	0.00	(2)	(2.00)	0	0.00	26	26.00	30	30.00	28	28.00	2	2.00
17 Office of the County Attorney	60	60.00	60	60.00	0	0.00	0	0.00	0	0.00	60	60.00	60	60.00	60	60.00	0	0.00
20 Department of Management and Budget	54	54.00	54	54.00	0	0.00	0	0.00	0	0.00	54	54.00	52	52.00	52	52.00	(2)	(2.00)
37 Office of the Financial and Program Auditor	3	3.00	3	3.00	0	0.00	0	0.00	0	0.00	3	3.00	3	3.00	3	3.00	0	0.00
41 Civil Service Commission	3	3.00	3	3.00	0	0.00	0	0.00	0	0.00	3	3.00	3	3.00	3	3.00	0	0.00
57 Department of Tax Administration	283	283.00	283	283.00	0	0.00	0	0.00	0	0.00	283	283.00	283	283.00	283	283.00	0	0.00
70 Department of Information Technology	252	252.00	252	252.00	0	0.00	0	0.00	0	0.00	252	252.00	250	250.00	250	250.00	(2)	(2.00)
<b>Total Legislative-Executive Functions / Central Services</b>	<b>1,021</b>	<b>1,020.50</b>	<b>1,026</b>	<b>1,026.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>1,027</b>	<b>1,027.00</b>	<b>1,019</b>	<b>1,019.00</b>	<b>1,019</b>	<b>1,019.00</b>	<b>(8)</b>	<b>(8.00)</b>
<b>Judicial Administration</b>																		
80 Circuit Court and Records	163	163.00	163	163.00	0	0.00	0	0.00	0	0.00	163	163.00	163	163.00	163	163.00	0	0.00
82 Office of the Commonwealth's Attorney	37	37.00	40	40.00	0	0.00	0	0.00	0	0.00	40	40.00	41	41.00	41	41.00	1	1.00
85 General District Court	21	21.00	21	21.00	0	0.00	0	0.00	0	0.00	21	21.00	21	21.00	23	23.00	2	2.00
91 Office of the Sheriff	170	169.50	170	169.50	0	0.00	1	1.00	0	0.00	171	170.50	172	171.50	171	170.50	0	0.00
<b>Total Judicial Administration</b>	<b>391</b>	<b>390.50</b>	<b>394</b>	<b>393.50</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>395</b>	<b>394.50</b>	<b>397</b>	<b>396.50</b>	<b>398</b>	<b>397.50</b>	<b>3</b>	<b>3.00</b>
<b>Public Safety</b>																		
04 Department of Cable and Consumer Services	10	10.00	10	10.00	0	0.00	0	0.00	0	0.00	10	10.00	10	10.00	10	10.00	0	0.00
31 Land Development Services	95	95.00	95	95.00	0	0.00	2	2.00	0	0.00	97	97.00	97	97.00	97	97.00	0	0.00
81 Juvenile and Domestic Relations District Court	302	300.50	304	302.50	0	0.00	(1)	(1.00)	0	0.00	303	301.50	303	301.50	303	301.50	0	0.00
90 Police Department	1,718	1,718.00	1,720	1,720.00	0	0.00	0	0.00	0	0.00	1,720	1,720.00	1,722	1,722.00	1,722	1,722.00	2	2.00
91 Office of the Sheriff	430	429.50	430	429.50	0	0.00	(1)	(1.00)	0	0.00	429	428.50	428	427.50	429	428.50	0	0.00
92 Fire and Rescue Department	1,566	1,566.00	1,568	1,568.00	0	0.00	6	6.00	0	0.00	1,574	1,574.00	1,573	1,573.00	1,574	1,574.00	0	0.00
93 Office of Emergency Management	13	13.00	13	13.00	0	0.00	0	0.00	0	0.00	13	13.00	13	13.00	13	13.00	0	0.00
97 Department of Code Compliance	44	44.00	45	45.00	0	0.00	0	0.00	0	0.00	45	45.00	45	45.00	45	45.00	0	0.00
<b>Total Public Safety</b>	<b>4,178</b>	<b>4,176.00</b>	<b>4,185</b>	<b>4,183.00</b>	<b>0</b>	<b>0.00</b>	<b>6</b>	<b>6.00</b>	<b>0</b>	<b>0.00</b>	<b>4,191</b>	<b>4,189.00</b>	<b>4,191</b>	<b>4,189.00</b>	<b>4,193</b>	<b>4,191.00</b>	<b>2</b>	<b>2.00</b>
<b>Public Works</b>																		
08 Facilities Management Department	199	199.00	203	203.00	0	0.00	0	0.00	0	0.00	203	203.00	203	203.00	203	203.00	0	0.00
25 Business Planning and Support	11	11.00	15	15.00	0	0.00	0	0.00	0	0.00	15	15.00	19	19.00	19	19.00	4	4.00
26 Office of Capital Facilities	140	140.00	144	144.00	0	0.00	4	4.00	0	0.00	148	148.00	145	145.00	148	148.00	0	0.00
<b>Total Public Works</b>	<b>350</b>	<b>350.00</b>	<b>362</b>	<b>362.00</b>	<b>0</b>	<b>0.00</b>	<b>4</b>	<b>4.00</b>	<b>0</b>	<b>0.00</b>	<b>366</b>	<b>366.00</b>	<b>367</b>	<b>367.00</b>	<b>370</b>	<b>370.00</b>	<b>4</b>	<b>4.00</b>
<b>Health and Welfare</b>																		
67 Department of Family Services	1,481	1,446.46	1,447	1,421.14	0	0.00	(2)	(2.00)	0	0.00	1,445	1,419.14	1,458	1,431.64	1,467	1,440.64	22	21.50
68 Department of Administration for Human Services	166	165.00	166	165.00	0	0.00	0	0.00	0	0.00	166	165.00	165	164.50	165	164.50	(1)	(0.50)
71 Health Department	653	573.54	653	573.54	0	0.00	3	10.93	0	0.00	656	584.47	646	573.75	652	579.75	(4)	(4.72)
73 Office to Prevent and End Homelessness	8	8.00	8	8.00	0	0.00	0	0.00	0	0.00	8	8.00	8	8.00	8	8.00	0	0.00
79 Department of Neighborhood and Community Services	216	216.00	223	223.00	0	0.00	1	1.00	0	0.00	224	224.00	220	220.00	220	220.00	(4)	(4.00)
<b>Total Health and Welfare</b>	<b>2,524</b>	<b>2,409.00</b>	<b>2,497</b>	<b>2,390.68</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>9.93</b>	<b>0</b>	<b>0.00</b>	<b>2,499</b>	<b>2,400.61</b>	<b>2,497</b>	<b>2,397.89</b>	<b>2,512</b>	<b>2,412.89</b>	<b>13</b>	<b>12.28</b>

## FY 2016 ADOPTED POSITION SUMMARY (GENERAL FUND)

#	Agency Title	FY 2014		FY 2015								FY 2016				Inc/ (Dec)			
		Actual Pos	FTE	Adopted Pos	FTE	Carryover Pos	FTE	Out of Cycle Pos	FTE	Third Quarter Pos	FTE	Revised Pos	FTE	Advertised Pos	FTE	Adopted Pos	FTE	Pos	FTE
<b>Parks and Libraries</b>																			
51	Fairfax County Park Authority	355	353.00	355	353.00	0	0.00	1	1.00	0	0.00	356	354.00	349	347.50	350	348.50	(6)	(5.50)
52	Fairfax County Public Library	400	379.00	400	379.00	0	0.00	0	0.00	0	0.00	400	379.00	386	365.50	386	365.50	(14)	(13.50)
	<b>Total Parks and Libraries</b>	<b>755</b>	<b>732.00</b>	<b>755</b>	<b>732.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>756</b>	<b>733.00</b>	<b>735</b>	<b>713.00</b>	<b>736</b>	<b>714.00</b>	<b>(20)</b>	<b>(19.00)</b>
<b>Community Development</b>																			
16	Economic Development Authority	35	35.00	35	35.00	0	0.00	0	0.00	0	0.00	35	35.00	35	35.00	36	36.00	1	1.00
31	Land Development Services	168	168.00	167	167.00	0	0.00	10	10.00	0	0.00	177	177.00	176	176.00	175	175.00	(2)	(2.00)
35	Department of Planning and Zoning	130	130.00	130	130.00	0	0.00	3	3.00	0	0.00	133	133.00	129	129.00	133	133.00	0	0.00
36	Planning Commission	7	7.00	7	7.00	0	0.00	0	0.00	0	0.00	7	7.00	7	7.00	7	7.00	0	0.00
38	Department of Housing and Community Development	44	44.00	44	44.00	0	0.00	0	0.00	0	0.00	44	44.00	43	43.00	43	43.00	(1)	(1.00)
39	Office of Human Rights and Equity Programs	17	17.00	17	17.00	0	0.00	0	0.00	0	0.00	17	17.00	16	16.00	16	16.00	(1)	(1.00)
40	Department of Transportation	111	111.00	116	116.00	0	0.00	2	2.00	0	0.00	118	118.00	119	119.00	119	119.00	1	1.00
	<b>Total Community Development</b>	<b>512</b>	<b>512.00</b>	<b>516</b>	<b>516.00</b>	<b>0</b>	<b>0.00</b>	<b>15</b>	<b>15.00</b>	<b>0</b>	<b>0.00</b>	<b>531</b>	<b>531.00</b>	<b>525</b>	<b>525.00</b>	<b>529</b>	<b>529.00</b>	<b>(2)</b>	<b>(2.00)</b>
	<b>Total General Fund Positions</b>	<b>9,731</b>	<b>9,590.00</b>	<b>9,735</b>	<b>9,603.18</b>	<b>0</b>	<b>0.00</b>	<b>30</b>	<b>37.93</b>	<b>0</b>	<b>0.00</b>	<b>9,765</b>	<b>9,641.11</b>	<b>9,731</b>	<b>9,607.39</b>	<b>9,757</b>	<b>9,633.39</b>	<b>(8)</b>	<b>(7.72)</b>



**FY 2016 ADOPTED POSITION SUMMARY  
(GENERAL FUND SUPPORTED AND OTHER FUNDS)**

Fund	FY 2014		FY 2015										FY 2016				Inc/(Dec)	
	Actual Pos	FTE	Adopted Pos	FTE	Carryover Pos	FTE	Out of Cycle Pos	FTE	Third Quarter Pos	FTE	Revised Pos	FTE	Advertised Pos	FTE	Adopted Pos	FTE	Pos	FTE
<b>General Fund Supported</b>																		
40040 Fairfax-Falls Church Community Services Board	978	973.75	978	973.75	0	0.00	(1)	(1.00)	0	0.00	977	972.75	948	943.75	952	947.75	(25)	(25.00)
40330 Elderly Housing Programs	13	13.00	13	13.00	0	0.00	0	0.00	0	0.00	13	13.00	13	13.00	13	13.00	0	0.00
60000 County Insurance	14	14.00	14	14.00	0	0.00	0	0.00	0	0.00	14	14.00	14	14.00	14	14.00	0	0.00
60010 Department of Vehicle Services	258	258.00	258	258.00	0	0.00	0	0.00	0	0.00	258	258.00	260	260.00	260	260.00	2	2.00
60020 Document Services	10	10.00	10	10.00	0	0.00	0	0.00	0	0.00	10	10.00	10	10.00	10	10.00	0	0.00
60030 Technology Infrastructure Services	73	73.00	73	73.00	0	0.00	0	0.00	0	0.00	73	73.00	73	73.00	73	73.00	0	0.00
<b>Total General Fund Supported</b>	<b>1,346</b>	<b>1,341.75</b>	<b>1,346</b>	<b>1,341.75</b>	<b>0</b>	<b>0.00</b>	<b>(1)</b>	<b>(1.00)</b>	<b>0</b>	<b>0</b>	<b>1,345</b>	<b>1,340.75</b>	<b>1,318</b>	<b>1,313.75</b>	<b>1,322</b>	<b>1,317.75</b>	<b>(23)</b>	<b>(23.00)</b>
<b>Other Funds</b>																		
40010 County and Regional Transportation Projects	28	28.00	34	34.00	0	0.00	0	0.00	0	0.00	34	34.00	47	47.00	47	47.00	13	13.00
40030 Cable Communications	52	52.00	52	52.00	0	0.00	0	0.00	0	0.00	52	52.00	52	52.00	52	52.00	0	0.00
40050 Reston Community Center	50	50.00	50	50.00	0	0.00	0	0.00	0	0.00	50	50.00	50	50.00	50	50.00	0	0.00
40060 McLean Community Center	31	28.18	31	28.18	0	0.00	0	0.00	0	0.00	31	28.18	31	28.18	31	28.18	0	0.00
40080 Integrated Pest Management Program	12	12.00	12	12.00	0	0.00	(1)	(1.00)	0	0.00	11	11.00	12	12.00	11	11.00	0	0.00
40090 E-911	205	205.00	205	205.00	0	0.00	0	0.00	0	0.00	205	205.00	205	205.00	205	205.00	0	0.00
40100 Stormwater Services	174	174.00	176	176.00	0	0.00	4	4.00	0	0.00	180	180.00	181	181.00	181	181.00	1	1.00
40140 Refuse Collection and Recycling Operations	147	147.00	147	147.00	0	0.00	(5)	(5.00)	0	0.00	142	142.00	144	144.00	140	140.00	(2)	(2.00)
40150 Refuse Disposal	144	144.00	144	144.00	0	0.00	0	0.00	0	0.00	144	144.00	144	144.00	144	144.00	0	0.00
40160 Energy Resource Recovery (ERR) Facility	12	12.00	12	12.00	0	0.00	0	0.00	0	0.00	12	12.00	12	12.00	12	12.00	0	0.00
40170 I-95 Refuse Disposal	41	41.00	41	41.00	0	0.00	1	1.00	0	0.00	42	42.00	41	41.00	42	42.00	0	0.00
69010 Sewer Operation and Maintenance	315	315.00	315	315.00	0	0.00	0	0.00	0	0.00	315	315.00	315	315.00	315	315.00	0	0.00
73000 Employees' Retirement Trust	25	25.00	25	25.00	0	0.00	0	0.00	0	0.00	25	25.00	25	25.00	25	25.00	0	0.00
73030 OPEB Trust	1	1.00	1	1.00	0	0.00	0	0.00	0	0.00	1	1.00	1	1.00	1	1.00	0	0.00
<b>Total Other Funds</b>	<b>1,237</b>	<b>1,234.18</b>	<b>1,245</b>	<b>1,242.18</b>	<b>0</b>	<b>0.00</b>	<b>(1)</b>	<b>(1.00)</b>	<b>0</b>	<b>0.00</b>	<b>1,244</b>	<b>1,241.18</b>	<b>1,260</b>	<b>1,257.18</b>	<b>1,256</b>	<b>1,253.18</b>	<b>12</b>	<b>12.00</b>
<b>Total All Funds</b>	<b>12,314</b>	<b>12,165.93</b>	<b>12,326</b>	<b>12,187.11</b>	<b>0</b>	<b>0.00</b>	<b>28</b>	<b>35.93</b>	<b>0</b>	<b>0.00</b>	<b>12,354</b>	<b>12,223.04</b>	<b>12,309</b>	<b>12,178.32</b>	<b>12,335</b>	<b>12,204.32</b>	<b>(19)</b>	<b>(18.72)</b>

**FY 2016 ADOPTED POSITION SUMMARY**  
**(GENERAL FUND STATE POSITIONS)**

Agency Title	FY 2014		FY 2015										FY 2016				Inc/(Dec)	
	Actual Pos	FTE	Adopted Pos	FTE	Carryover Pos	FTE	Out of Cycle Pos	FTE	Third Quarter Pos	FTE	Revised Pos	FTE	Advertised Pos	FTE	Adopted Pos	FTE	Pos	FTE
Circuit Court and Records	15	15.00	15	15.00	0	0.00	0	0.00	0	0.00	15	15.00	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	0	0.00	43	43.00	43	43.00	43	43.00	0	0.00
General District Court	94	91.10	94	91.10	0	0.00	0	0.00	0	0.00	94	91.10	94	91.10	94	91.10	0	0.00
Office of the Sheriff	27	27.00	27	27.00	0	0.00	0	0.00	0	0.00	27	27.00	27	27.00	27	27.00	0	0.00
<b>Total General Fund</b>	<b>179</b>	<b>176.10</b>	<b>179</b>	<b>176.10</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>179</b>	<b>176.10</b>	<b>179</b>	<b>176.10</b>	<b>179</b>	<b>176.10</b>	<b>0</b>	<b>0.00</b>

## FY 2016 ADOPTED POSITION SUMMARY (GRANT POSITIONS)

Fund/Agency Title	FY 2014 Actual		FY 2015										FY 2016				Inc/(Dec)	
	Pos	FTE	Adopted Pos	Adopted FTE	Carryover Pos	Carryover FTE	Out of Cycle Pos	Out of Cycle FTE	Third Quarter Pos	Third Quarter FTE	Revised Pos	Revised FTE	Advertised Pos	Advertised FTE	Adopted Pos	Adopted FTE	Pos	FTE
<b>Fund 50000, Federal/State Grant</b>																		
Office of Human Rights and Equity Programs	5	4.90	5	4.90	0	0.00	(1)	(1.00)	0	0.00	4	3.90	5	4.90	5	4.90	1	1.00
Department of Transportation	8	8.00	6	6.00	0	0.00	2	2.00	0	0.00	8	8.00	7	6.00	7	6.00	(1)	(2.00)
Department of Family Services	167	162.50	176	170.50	0	0.00	4	6.50	0	0.00	180	177.00	180	174.50	180	174.50	0	(2.50)
Health Department	62	62.00	62	62.00	0	0.00	1	1.00	0	0.00	63	63.00	63	63.00	63	63.00	0	0.00
Fairfax-Falls Church Community Services Board	56	55.50	51	50.80	0	0.00	5	4.70	0	0.00	56	55.50	57	56.80	57	56.80	1	1.30
Department of Neighborhood and Community Services	5	4.90	5	4.90	0	0.00	(3)	(2.90)	0	0.00	2	2.00	1	0.90	1	0.90	(1)	(1.10)
Juvenile and Domestic Relations District Court	4	3.50	1	0.50	0	0.00	0	0.00	0	0.00	1	0.50	1	0.50	1	0.50	0	0.00
General District Court	8	8.00	8	8.00	0	0.00	0	0.00	0	0.00	8	8.00	8	8.00	8	8.00	0	0.00
Police Department	12	12.00	6	6.00	0	0.00	6	6.00	0	0.00	12	12.00	8	8.00	8	8.00	(4)	(4.00)
Fire and Rescue Department	18	18.00	18	17.00	0	0.00	0	1.00	0	0.00	18	18.00	18	16.80	18	16.80	0	(1.20)
Emergency Management	4	4.00	4	4.00	0	0.00	0	0.00	0	0.00	4	4.00	4	4.00	4	4.00	0	0.00
<b>Total Federal/State Grant Fund <sup>1</sup></b>	<b>349</b>	<b>343.30</b>	<b>342</b>	<b>334.60</b>	<b>0</b>	<b>0.00</b>	<b>14</b>	<b>17.30</b>	<b>0</b>	<b>0.00</b>	<b>356</b>	<b>351.90</b>	<b>352</b>	<b>343.40</b>	<b>352</b>	<b>343.40</b>	<b>(4)</b>	<b>(8.50)</b>
<b>Fund 50800, Community Development Block Grant</b>																		
Department of Housing and Community Development	22	22.00	22	22.00	0	0.00	0	0.00	0	0.00	22	22.00	22	22.00	22	22.00	0	0.00
<b>Total Community Development Block Grant</b>	<b>22</b>	<b>22.00</b>	<b>22</b>	<b>22.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>22</b>	<b>22.00</b>	<b>22</b>	<b>22.00</b>	<b>22</b>	<b>22.00</b>	<b>0</b>	<b>0.00</b>
<b>Fund 50810, HOME Investment Partnerships Program</b>																		
Department of Housing and Community Development	2	2.00	2	2.00	0	0.00	0	0.00	0	0.00	2	2.00	2	2.00	2	2.00	0	0.00
<b>Total HOME Investment Partnerships Program</b>	<b>2</b>	<b>2.00</b>	<b>2</b>	<b>2.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>2.00</b>	<b>2</b>	<b>2.00</b>	<b>2</b>	<b>2.00</b>	<b>0</b>	<b>0.00</b>

<sup>1</sup> It should be noted that the FY 2015 Revised position count includes grant positions that are funded with prior year awards for which additional funding is not anticipated.

# FY 2016

Adopted Budget Plan



## 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. In Fairfax County, governmental and agency funds are accounted for on a modified accrual basis of accounting in which revenue is recognized when it is measurable and available. Revenue from the use of money and property and from intergovernmental reimbursement grants is recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 45 days thereafter. Expenditures are generally recorded when the related fund liability is incurred, with the exception of principal and interest on general long-term debt and certain other general long-term obligations.

**Actual:** Monies that have already been used or received; different from budgeted monies, which are estimates of funds to be spent or received.

**Actuarial:** A 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.

**Advanced Live Support (ALS):** The rapid intervention of advanced emergency medical services such as cardiac monitoring, starting IV fluids, giving medication, manual defibrillation, and the process of using advance airway adjuncts.

**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.

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**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.

**Annual Required Contribution (ARC):** The actuarially determined amount of employer funding required to support pension or OPEB (other post-employment benefit) costs. The ARC is composed of the normal cost, which is the cost of benefits earned in the current year, and the amortization of the unfunded liability for benefits earned in prior years.

**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.

**Appropriation Controls:** 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. Spending is generally controlled either at the bottom line of appropriation categories such as Personnel Services, Operating Expenses, Recovered Costs (Work Performed for Others), or Capital Equipment (for operating agencies) or the bottom-line of a project budget, e.g., for capital construction funds or grant budget. In addition, agencies cannot transfer funds from one fund to another fund without authorization from the Board of Supervisors. Agencies cannot adjust their bottom-line budget expenditures without authorization from the Board of Supervisors. Typically, the Board of Supervisors approves agency bottom-line expenditure adjustments during the next budget review cycle, i.e., Third Quarter or Carryover. With adequate justification and DMB approval, agencies can perform a budget transfer of funds from one category to another, e.g., from Personnel Services to Operating Expenses, as long as there is no change to the agency's bottom-line budget and the budget transfer must occur within the same agency and/or fund.

**Appropriated Fund:** Funds budgeted and authorized by the Board of Supervisors for County agencies and funds to incur liabilities for the acquisition of goods and services. These funds, which include revenues derived from governmental sources, require annual appropriation by the Board of Supervisors for legal spending authority by agencies.

**Arbitrage:** With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage on the proceeds from issuance of governmental securities.

**Assessed Property Value:** The estimated actual value set upon real estate or other taxable property by the County Property Appraiser (Department of Tax Administration) as a basis for levying real estate tax. Real property is assessed as of January 1 each year at the estimated fair market value of all land and improvements, with the resulting taxes being payable in the subsequent fiscal year. Real estate taxes are due in equal installments, on July 28 and December 5. Unpaid taxes automatically constitute liens on real property which must be satisfied prior to sale or transfer, and after three years, foreclosure proceedings can be initiated.

**Assessed Value:** A value set on real and other property as a basis for levying taxes.

**Assessment:** The official valuation of property for purposes of taxation.

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**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.

**Assets:** Resources owned or held by a government which have monetary value. Assets may be tangible or intangible and are expressed in terms of cost or some other value.

**Audit Adjustment:** This is an adjustment for an expenditure or revenue collection which has not been included in the Carryover Actuals, but has been deemed by the auditors to have occurred in the previous fiscal year. When an audit adjustment occurs, the Actual expenditures or revenues are either increased or decreased, resulting in a change to the actual Ending Balance and the Revised Beginning Balance. In addition, an audit adjustment can sometimes affect the revised budget plan for the following fiscal year.

**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.

**Authorized but Unissued Bonds:** Bonds authorized by the Board of Supervisors following a referendum, but not issued to the bond markets. Bonds approved after July 1, 1991 have a maximum of 10 years available by law in which to be issued.

**Balanced Budget:** A budget is balanced when projected total funds available equal total disbursements, including established reserves. All local governments in the Commonwealth of Virginia must adopt a balanced budget as a requirement of state law no later than by July 1.

**Base Budget:** Cost of continuing the existing levels of service in the current budget cycle.

**Basic Life Support (BLS):** The level of medical care which is used for victims of life-threatening illnesses or injuries until they can be given full medical care at a hospital. It can be provided by trained medical personnel, including emergency medical technicians, paramedics, and by laypersons who have received BLS training. BLS is generally used in the pre-hospital setting, and can be provided without medical equipment.

**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.

**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.

**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.

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**Board of Supervisors:** The Code of Virginia (§ 15.2-802) provides that the powers of the County as a body politic and corporate shall be vested in an urban county board of supervisors, to consist of one member from each district of such county and to be known as the board of supervisors (the board). Each member shall be a qualified voter of his or her district and shall be elected by the qualified voters thereof. In addition to the above board members, the voters shall elect a county chairman who shall be a qualified voter of the county. The Board of Supervisors of Fairfax County is composed of ten members, one from each of the nine County magisterial districts, plus a chairman. Supervisors are elected for four-year terms.

**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 Proceeds:** The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These moneys are used to finance the project or purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract.

**Bond Rating:** A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. 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.

**Bond Referendum:** A process whereby the voters of a governmental unit are given the opportunity to approve or disapprove a proposed issue of municipal securities, most commonly required for the approval of General Obligation Bonds. Requirements for voter approval may be imposed by constitution, statute or local ordinance.

**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.

**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.



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**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) Tax:** 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 Asset:** Property that has an initial useful life longer than one year and that is of significant value. The useful life of most capital assets extends well beyond one year and includes land, infrastructure, buildings, renovations to buildings that increase their value, equipment, vehicles, and other tangible and intangible assets.

**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 Facilities:** Fixed assets, such as buildings or land.

**Capital Improvement Program (CIP):** 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.

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**Capital Paydown:** Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is also referred to as “pay-as-you-go” construction.

**Capital Project:** Major construction, acquisition, or renovation activities which add value to a government’s physical assets or significantly increase their useful life.

**Capital Project Expenditure:** An expenditure that acquires, expands, repairs, or rehabilitates a physical asset. It does not include day-to-day maintenance expenditures such as custodial or janitorial services, painting, minor carpentry, electrical and plumbing repairs, or repair/routine replacement of fixtures or furniture.

**Capital Renewal:** Capital renewal is the planned replacement of building subsystems such as roofs, electrical systems, HVAC systems and plumbing systems that have reached the end of their useful life. Major capital renewal investments are required in facilities to replace old, obsolete building subsystems that have reached the end of their life cycle.

**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 appropriations 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 in the next fiscal year. Typically, funds carried over are nonrecurring expenditures, such as capital projects or capital equipment items.

**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.

**Chart of Accounts:** A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

**Class:** A group of positions which are sufficiently alike in general duties and responsibilities to warrant the use of the same title, specification and pay range.

**Classification:** The grouping of positions in regards to:

- kinds of duties performed and responsibilities;
- level of duties performed;
- requirements as to education, knowledge and experience and ability;
- tests of fitness; and ranges of pay.

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**Class Series:** A number of classes of positions which are substantially similar as to the types of work involved and differ only in rank as determined by the level of the duties and degree of responsibility involved and the amount of training and experience required.

**Class Specification:** A written description of a class consisting of a class title, a general statement of the level of work, a statement of the distinguishing features of work, some examples of work, and the minimum qualifications for the class.

**Community Development Block Grant (CDBG):** A general purpose federal grant primarily used by the County to facilitate the production and preservation of low and moderate income housing.

**Comprehensive Annual Financial Report (CAFR):** 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. The CAFR contains the annual audited results of the County's financial position and activity.

**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.

**Comprehensive Services Act (CSA):** The Comprehensive Services Act (CSA) provides both community-and facility-based services to at-risk children and their families. Services offered through CSA are driven by federal and state mandates in foster care and special education. County agencies and Fairfax County Public Schools (FCPS) work collaboratively to design service plans meeting the unique needs of families with children and youth who have, or are at-risk of having, serious emotional or behavioral difficulties.

**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 10020, 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

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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.

**Constant or Real Dollars:** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**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.

**Contractual Services:** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**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.

**Costs of Issuance:** The expenses associated with the sale of a new issue of municipal securities, including such items as printing, legal and rating agency fees, and others.

**Credit Rating:** The credit worthiness of a governmental unit as determined by an independent rating agency. Fairfax County is rated by three rating agencies: 1) Moody’s Investors Service; 2) Standard and Poor’s; and Fitch Investors Services.

**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.

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**Dashboard:** Beginning with the [FY 2014 Advertised Budget Plan](#), each General Fund and General Fund Supported agency budget narrative features a high-level dashboard of key drivers and metrics.

**Debt Limit:** The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions.

**Debt Service:** The amount of money necessary to pay interest on an outstanding debt; the principal of maturing serial bonds and the required contributions to a sinking fund for term bonds. Debt service on bonds may be calculated on a calendar year, fiscal year, or bond fiscal year basis.

**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 (DROP):** 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 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 an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Defined Benefit Pension Plan:** A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time. The amount specified usually is a function of one or more factors such as age, years of service, and compensation.

**Department:** All office, divisions and other work units, which are under the control of a single department head. Example: Community Services Board (CSB).

**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.

**Devolution:** The transfer or delegation of power to a lower level, especially by federal or state government to a local or regional government.

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**Dillon Rule:** Fairfax County operates under the urban county executive form of government, an optional form of Virginia county government, and like other Virginia local governments, Fairfax County has limited powers. This doctrine of limited authority for local governments is commonly called the Dillon Rule, a name that is derived from the writings of a judge and law professor named John Forrest Dillon (1831-1914). The Dillon Rule is used in interpreting law when there is a question of whether or not a local government has a certain power. The Dillon Rule narrowly defines the power of local governments. Virginia courts have concluded that local governments in Virginia have only those powers that are specifically conferred on them by the Virginia General Assembly. Fairfax County has limited powers in and cannot take certain actions without appropriate action from the state, which limits revenue diversification options among other things.

**Direct Costs:** These are capital costs that can be traced easily to a specific project, activity, or product. Examples of such costs include the contract price, preliminary engineering studies, surveys, legal fees to establish title, installation costs, freight, and materials used in the construction or installation of the asset.

**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.

**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.

**Effectiveness:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of resources. Efficiency measures are 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.

**ENSNI:** Estimate, No Scope, No Inflation. Term used in the Fairfax County CIP to describe funding estimates for future capital projects which have not yet been scoped and are developed using today's dollars without considering inflation.

**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

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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. An expenditure is the actual outlay of monies for goods and services. There are three basic types of expenditures: operating, capital and debt. Operating expenditures are, in a broad sense, current day-to-day expenses such as salaries, supplies, and purchase of equipment or property below a certain dollar threshold or useful life. Usually, these are items which are consumed during the fiscal year in which they are purchased or acquired.

**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: trust funds to account for the assets of its pension and retiree health 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 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.

**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 greater than one year, such as infrastructure, sewer lines, computers, furniture, equipment and vehicles.

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**Fleet:** The vehicles owned and operated by the County.

**FLSA:** The Fair Labor Standards Act (FLSA) is a federal law which establishes minimum wage, overtime pay eligibility, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in federal, state, and local governments.

**FMLA:** This refers to the Family and Medical Leave Act, which is a federal law that guarantees certain employees up to 12 workweeks of unpaid leave each year with no threat of job loss for qualified medical and family reasons. FMLA also requires that employers covered by the law maintain the health benefits for eligible workers just as if they were working.

**FOCUS (Fairfax County Unified System):** This refers to the joint Enterprise Resource Planning (ERP) system which Fairfax County Government and Fairfax County Public Schools implemented in November 2011 to replace the legacy finance, procurement, and human resources systems with a single, unified system.

**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 are job-related benefits, such as pension, paid vacation and holidays, and insurance, which are included in an employee's compensation package. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, dental insurance, life insurance, and retirement. 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, Sheriff, and Public Safety Communications Employees; Uniformed Police Officers; and General County Employees.

**Full-Time Equivalent (FTE):** Formerly known as Staff-Year Equivalent (SYE), an FTE 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 full-time equivalent of one (1/1.0 FTE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with a FTE of 0.5 (1/0.5 FTE).

**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:** At the end of a fiscal year, if there are more resources than expenditures, the remainder is called "fund balance." This is sometimes referred to as "carried forward fund balance" because the resources can be "carried" into the next fiscal year. This is an important resource because some may be used in combination with revenues to fund new expenses. Fund balance may be restricted or unrestricted, reserved for a specific purpose or unreserved and used for future requirements. Restricted fund balance may be set aside for funding certain programs and activities. A fund balance



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represents the residual funding on an annual basis from revenues and transfers-in less expenditures and transfers-out. 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.

**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 73030, OPEB Trust Fund, to fund the cost of post-employment health care and other non-pension benefits. Fund 73030 will allow the County to capture long-term investment returns and make progress towards reducing the unfunded liability. The schools have also established an OPEB trust fund to capture their costs, Fund S71100, School OPEB Trust Fund.

**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 to support 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.

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**General Fund Direct Expenditures:** These are General Fund expenditures for County agencies and they are organized by Program Area categories.

**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 Fund Disbursements consist of two parts: (1) General Fund transferred support to other funds and (2) General Fund direct expenditures or agency expenditures. Some agencies, e.g., Housing, may have funds that reside both in the General Fund and other funds.

**General Ledger:** A general ledger account contains financial activity that is needed to prepare financial statements and perform fiduciary oversight, and includes accounts for assets, liabilities, equity, revenues and expenditures.

**General Obligation (GO) 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.

**HB 2313:** HB 2313 is a Commonwealth of Virginia transportation funding bill signed into law in May 2013. HB 2313 requires that each locality's total long-term benefit from these transportation funds be approximately equal to the proportion of the fees and taxes received attributable to that locality. HB 2313 also established a new transportation revenue source for Northern Virginia.

**Incentive Reinvestment Initiative:** This initiative, which the Board of Supervisors approved in December 2013, allows agencies to identify savings and efficiencies in the current budget year and retain a portion to reinvest for employee development in the upcoming budget year.

**Incumbent:** The person who currently occupies and works in a particular position within the County government.

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**Indirect Costs:** These are non-capital costs that are not easily traceable to a specific project, activity, or product. Examples of such costs include general administrative costs, advertising costs, or routine office expenses.

**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 physical 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:** The amount paid by a borrower as compensation for the use of borrowed money. This amount is generally an annual percentage of the principal amount.

**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 60010, Department of Vehicle Services.

**Interfund Billing:** Departmental or fund charge made by one agency/fund to another for services or goods performed or received, such as Department of Vehicle Services (DVS) fuel and vehicle replacement charges, computer replacement charges, radio charges, etc.

**Issuing Bonds:** To “issue” bonds means to sell, deliver, and receive payment for bonds. The County may issue bonds throughout the year upon determining the amount of cash necessary to implement projects during that year.

**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.

**Lease Purchase:** This method of financing allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge which is typically reduced because the lessor does not have to pay income tax on the interest revenue.

**Liability:** An obligation incurred in past or current transactions requiring present or future settlement.

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**Line Item:** A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing, office supplies, etc.

**Lines of Business (LOBs):** Reference to the County's review of its discrete agency lines of business. LOBs are essentially an inventory of County programs and services offered by each individual agency.

**Local Composite Index (LCI):** The Commonwealth of Virginia's Local Composite Index (CI) determines a school division's ability to pay education costs fundamental to the Commonwealth's Standards of Quality (SOQ). The Composite Index is calculated using three indicators of a locality's ability-to-pay:

- True value of real property (weighted 50 percent)
- Adjusted gross income (weighted 40 percent)
- Taxable retail sales (weighted 10 percent)

Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent.

**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.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Managed Reserve:** A reserve, held in the General Fund, which has a target balance equal to 4.0 percent of 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.

**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.

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**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 System:** Refers to the system of personnel administration applicable to the competitive service. It is governed by the Merit System Ordinance, any applicable provisions of other County ordinances, Personnel Regulations, and all applicable and lawful personnel management directives of the Board of Supervisors, the County Executive, and Department of Human Resources Director.

**Mission Savings:** An initiative, which began in Fall 2014, empowering (1) agency internal teams, (2) individual employees across the organization, and (3) an Internal Services team of representatives from various agencies, to identify cost savings and efficiencies.

**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 revenue is recognized when it is measurable and available. Revenue from the use of money and property and from intergovernmental reimbursement grants is recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 45 days thereafter. Expenditures are generally recorded when the related fund liability is incurred, with the exception of principal and interest on general long-term debt and certain other general long-term obligations

**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](#).

**Non-Appropriated Funds:** These funds do not require annual appropriation by the Board of Supervisors and represent activities that are supported by non-governmental revenue sources such as direct fees for service or revolving loan programs. The legal spending authority is based on revenue availability and may be derived from an action by the Board in response to state, or federal mandate. The appropriation control for these funds resides with the respective boards associated specifically with the funded programs, e.g., Fairfax County Redevelopment and Housing Authority (Funds 81000 through 81530), Alcohol Safety Action Program Policy Board (Fund 83000), and the Park Authority Board (Funds 80000 and 80300). These boards are separate legal entities.

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**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."

**Obligations:** Amounts which a government may be legally required to pay out of its resources. They include actual liabilities and encumbrances not yet paid.

**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.

**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.

**Other Post-Employment Benefits (OPEB):** Post-employment benefits other than pension benefits. OPEB includes post-employment healthcare benefits, regardless of the type of plan that provides them, and all post-employment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits. Post-employment refers to the period following termination of employment, including the time between termination and retirement.

**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.

**Out-of-Cycle:** A term that characterizes budget adjustments outside of the annual and quarterly budget processes.

**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-As-You-Go Financing:** The portion of capital outlay which is financed from current revenue, rather than by borrowing.

**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.

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**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.

**Per Capita Debt:** The amount of an issuing municipality's outstanding debt divided by the population residing in the municipality. This is used as an indication of the issuer's credit position since it can be used to compare the proportion of debt borne per resident with that borne by the residents of other municipalities.

**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, known as a "Family of Measures," that present a balanced picture of performance, efficiency and effectiveness with these four indicator types: output, efficiency, service quality and outcome.

**Performance Measurement System:** The County's methodology for monitoring performance measures and outcomes.

**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 reduces the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. From FY 2000 to FY 2002, the PPTRA reduced the Personal Property Taxes paid by individuals by 27.5 percent, 47.5 percent, and 70 percent respectively, with an offsetting reimbursement paid to the County by the Commonwealth. Due to the Commonwealth's lower than anticipated General Fund revenue growth, the reimbursement remained at 70 percent from FY 2003 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. Each year, County staff must determine the reimbursement percentage based on the County's

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fixed reimbursement from the state 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 of tax relief will vary.

**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. Full-Time Equivalent (FTE) 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 full-time equivalent (1/1.0 FTE). A half-time position would be indicated as one authorized position and 0.5 full-time equivalents (1/0.5 FTE).

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.
- A grant position is 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. Incumbents in grant positions fall within the provisions of the Merit System Ordinance.
- A benefits eligible, non-merit position is an employee working between 1,040 and 1,560 hours annually, and eligible for health, dental and flexible spending benefits.
- A temporary, non-merit position is an employee working fewer than 900 hours annually and not eligible for benefits.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.

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



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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:** A budget offset that reduces gross salary projections to recognize anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

**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.

**Principal:** The face amount of a security payable on the maturity date.

**Proffer System:** In July 1975, "proffers" were introduced to the process for rezoning property within Fairfax County. The act of proffering involves making an offer of something prior to any formal negotiations. The concept of supplementing regulations of the Zoning Ordinance by conditions proffered by an applicant seeking an amendment to the zoning map is cited in the Code of Virginia (now Sect. 15.2-2303, see Appendix A). Implicit in the term proffer, as defined by the State Code, is the understanding that proffers are voluntarily submitted by the property owner. The proffer system continues today with support from the various participants in the rezoning process, including, the development community, citizens, staff and County officials. The conditions in a proffer statement typically address issues such as noise mitigation measures to be employed, buffering, landscaping, urban design features, architectural elements, and other similar design elements, tree preservation, commitments to address transportation impacts, etc.

**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.

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**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.

**Proposed Budget:** The Code of Virginia (Sections 15.2-516 and 2503) requires that the County Executive submit a proposed budget to the Board of County Supervisors no later than April 1 for the upcoming fiscal year. Sections 15.2-2506, 58.1-3007, and 58.1-3321 of the Code of Virginia govern the public notice requirements that guide the County's budget review and public comment period. After receipt of the proposed budget, the first action by the Board of Supervisors (BOS) is to authorize the advertisement of the proposed tax and levy rates. Once the proposed rate is advertised, the BOS can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The Code also requires the BOS to hold public hearings on the proposed budget and the proposed tax and levy rates to collect public comment.

**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").

**Public Hearing:** A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Board of Supervisors on a particular issue. It allows interested parties to express their opinions and the Board of Supervisors and/or staff to hear their concerns and advice. Section 15.2-2507 of the Code of Virginia requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed one percent of total expenditures. In addition, any amendment of one percent of expenditures or more requires that the Board advertise a synopsis of the proposed changes, such as done as part of *Third Quarter* or *Carryover*.

**Rating Agencies:** The organizations which provide publicly available ratings of the credit quality of securities issuers. The term is most often used to refer to the nationally recognized agencies, Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch Investors.

**Reallocation:** With adequate justification and DMB approval, agencies can perform a budget transfer of funds from one category to another, e.g., from Personnel Services to Operating Expenses, as long as there is no change to the agency's bottom-line budget and the budget transfer must occur within the same agency and fund.

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**Real Property:** Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

**Reclassification:** An administrative review process by which a County position is re-evaluated to determine if the position has been appropriately classified under the County's personnel classification system.

**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.

**Reduction in Force (RIF):** A permanent elimination of an excess number of filled merit positions.

**Referendum:** A referendum is a means by which a legislative body requests the electorate to approve or reject proposals such as Constitutional amendments, long-term borrowing; and other special laws.

**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. Reserves are lump sum dollars set aside in a budget for unanticipated needs or for specific future needs. Reserves are not distributed or allocated to operating expenditures or capital expenditures because the specific requirements for the reserves are not known at the time of budget adoption or because bond documents require their establishment. The County is required to amend its budget in order to allocate reserve funds to an operating or capital project account. In many cases, a reserve can only be used for a specific purpose.

**Resolution:** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue:** Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year. In the broadest sense, revenue is an increase in financial resources. Revenues are funds received by the County from its activities or external sources such as real estate taxes, property taxes, local sales tax, fees for services, fines, grants, payments from other governments, etc.

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**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. The target balance of this fund is 5 percent of General Fund Disbursements.

**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, School Grants and Self Supporting Programs, School Adult and Community Education, Public School OPEB Trust Fund, the School Insurance Fund, the School Construction Fund, the School Central Procurement Fund, the School Health and Flexible 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.).

**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.

**School Operating Fund:** This fund provides for the day-to-day operations and maintenance of the schools and is funded primarily by county and state funds. In the Transparency Application, this fund is separated into: Operating Fund – Operations; and Operating Fund – Central and Grants. The School Operating Fund is FCPS' primary (or general) fund. Those activities that are partially supported by grants and activities managed by departments on behalf of schools are shown separately from general operating activities.

**Sequestration:** Budget sequestration is a procedure in United States law that limits the size of the federal budget. Sequestration involves setting a hard cap on the amount of government spending within broadly-defined categories; if Congress enacts annual appropriations legislation that exceeds these caps, an across-the-board spending cut is automatically imposed on these categories, affecting all departments and programs by an equal percentage. The amount exceeding the budget limit is held back by the Treasury and not transferred to the agencies specified in the appropriation bills.

**Service Quality:** Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

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**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.

**Short-Term Debt:** Debt with a maturity of less than one year after the date of issuance.

**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.

**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.

**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. The legal document reflecting approved changes to the appropriation authority for an agency or fund.

**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 Levy:** Charges imposed by a government to finance activities for the common benefit. Fairfax County's tax levies are based on an approved tax rate per \$100 of assessed value.

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**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 year-to-date expenditures plus expenditure projections for the remainder of the year, (2) emergency requirements for additional, previously unapproved items, and (3) 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 internal 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.

**Total Project Estimate:** A capital project Total Project Estimate (TPE) is composed of funds already expended, currently appropriated, proposed or adopted in the budget year, and proposed for future years. In short, it is the total amount proposed to be expended over the life of the project.

**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. Further complicating the structure of the budget and the process of adopting a budget are numerous movements of dollars among the funds and they are, therefore, internal to the County structure. The amount transferred out of one fund is recorded ("Transfers Out") and the amount transferred into another fund is also recorded ("Transfers In"). The County records this movement of funds as a "transfer" in the budget and in the accounting system in order to more accurately represent financial activity. Transfers provide money to programs that may not have adequate revenue from grants or fees generated by the program.

**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 a specific purpose.

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**Undesignated:** Without a specific purpose.

**Unencumbered:** This term refers to unspent funds. An unencumbered balance of funds in an account is not restricted or reserved with respect to their availability for future use.

**Unfunded Positions:** Positions that departments have elected to hold vacant in order to achieve personnel expenditure savings beyond the normal expected turnover savings. These positions are in the departments' FTE counts, and remain eligible for departments to request restored funding at some future date.

**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 in FY 2005 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

**ARRA -** American Reinvestment and Recovery Act

**ASAP:** Alcohol Safety Action Program (Fund 83000)

**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:** Metropolitan Washington 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)



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**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

**ENSNI:** Estimate, No Scope, No Inflation

**EOC:** Emergency Operations Center

**ESOL:** English as a Second Language

**FCEDA:** Fairfax County Economic Development Authority

**FCPA:** Fairfax County Park Authority

**FCPL:** Fairfax County Public Library

**FCPS:** Fairfax County Public Schools

**FCRHA:** Fairfax County Redevelopment and Housing Authority

**FOCUS:** Fairfax County Unified System

**FTE:** Full-Time Equivalent

**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

**LCI:** Local Composite Index

**LOBs:** Lines of Business

**MPSTOC:** McConnell Public Safety and Transportation Operations Center

**MWCOG:** Metropolitan Washington Council of Governments

**MRA:** Market Rate Adjustment

**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

## Glossary and Index

**NVRPA:** Northern Virginia Regional Park Authority

**NVSWCD:** Northern Virginia Soil and Water Conservation District

**NVTC:** Northern Virginia Transportation Commission

**OPEB:** Other Post-Employment Benefits

**PPEA:** See Public-Private Education Facilities and Infrastructure Act

**PPTRA:** See Personal Property Tax Relief Act

**PSCC:** Public Safety Communications Center

**PSCN:** Public Safety Communications Network

**PSOHC:** Public Safety Occupational Health Center

**P/T:** Part-Time

**Rec-PAC:** See Rec-PAC (in Glossary)

**SAC:** Selection Advisory Committee

**SACC:** School-Age Child Care

**SAR:** Supplemental Appropriation Resolution

**SBE:** Small Business Enterprise

**SCBA:** Self-Contained Breathing Apparatus

**SCC:** State Corporation Commission

**SWRRC:** Solid Waste Reduction and Recycling Centers

**TANF:** Temporary Assistance to Needy Families

**UASI:** Urban Areas Security Initiative

**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

# Glossary and Index

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