

# Fairfax County, Virginia

## Fiscal Year 2004 Adopted Budget Plan

### 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>

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1742



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Fairfax County  
Virginia**

For the Fiscal Year Beginning  
**July 1, 2002**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Fairfax County, Virginia for its annual budget for the fiscal year beginning July 1, 2002.

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 2004 Adopted Budget

## July 1, 2002

Distribution of the FY 2004 budget development guide. Fiscal Year 2003 begins.



## August - September 2002

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



## September - December 2002/ January 2003

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



## February 13, 2003

School Board advertises its FY 2004 Budget.



## February 24, 2003

County Executive's presentation of the FY 2004 Advertised Budget Plan.



## March 1, 2003

Complete distribution of the FY 2004 Advertised Budget Plan.

## July 1, 2003

Fiscal Year 2004 begins.



## June 30, 2003

Distribution of the FY 2004 Adopted Budget Plan. Fiscal Year 2003 ends.



## April 28, 2003

Adoption of the FY 2004 budget plan, Tax Levy and Appropriation Ordinance by the Board of Supervisors.



## April 21, 2003

Board action on FY 2003 Third Quarter Review. Board mark-up of the FY 2004 proposed budget.



## April 7, 8, and 9, 2003

Public hearings on proposed FY 2004 budget, FY 2003 Third Quarter Review and FY 2004-2008 Capital Improvement Program (with Future Years to 2013) (CIP).



## March 2003

Board authorization of FY 2004 budget and tax advertisement.



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

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



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

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

**Fairfax City Regional**

3915 Chain Bridge Road  
Fairfax, VA 22003-3995  
(703) 246-2281

**Reston Regional**

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

**Centreville Regional**

14200 St. Germaine Drive  
Centreville, VA 20121-2299  
(703) 830-2223

**Great Falls**

9830 Georgetown Pike  
Great Falls, VA 22066-2617  
(703) 757-8560

**John Marshall**

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

**Dolley Madison**

1244 Oak Ridge Avenue  
McLean, VA 22101-2614  
(703) 356-0770

**Thomas Jefferson**

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

**George Mason Regional**

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

**Sherwood Regional**

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

**Tysons-Pimmit Regional**

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

**Herndon Fortnightly**

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

**Lorton**

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

**Richard Byrd**

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

**Kingstowne**

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

**Pohick Regional**

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

**Chantilly Regional**

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

**Martha Washington**

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

**Kings Park**

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

**Patrick Henry**

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

**Woodrow Wilson**

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

**Access Services**

12000 Government Center  
Parkway, Suite 123  
Fairfax, VA 22035-0012  
(703) 324-8380

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

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

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



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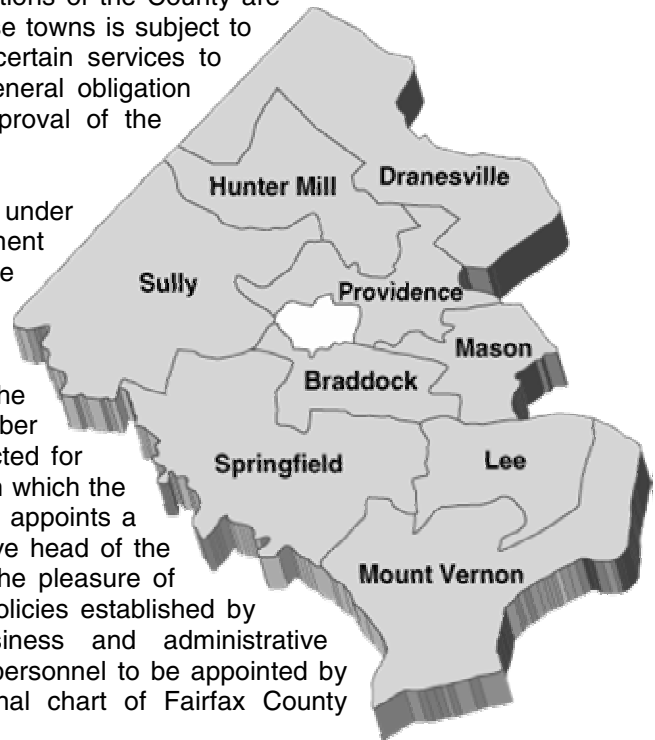
# COUNTY ORGANIZATION

## ***Fairfax County Government***

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

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

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







# COUNTY ORGANIZATION

## BOARDS, AUTHORITIES AND COMMISSIONS

### **Appeal Groups**

Board of Building 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)  
Celebrate Fairfax, Incorporated  
Economic Development Authority  
Electoral Board  
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 of Fairfax County, Virginia  
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  
Virginia Association of Counties  
Virginia Municipal League  
Washington Metropolitan Area Transit Authority

<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

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  
Architectural Review Board  
Athletic Council  
Character Counts Task Force  
Child Care Advisory Council  
Commission on Aging  
Commission for Women  
Community Action Advisory Board  
Community Improvement Committee  
Community Policy and Management Team for Services to At-Risk Youth and Families  
Consumer Protection Commission  
Countywide Non-Motorized Transportation (Trails) Committee  
Criminal Justice Advisory Board  
Employer Child Care Council  
Engineering Standards Review Committee  
Environmental Quality Advisory Council  
Fairfax County Animal Services Advisory Commission  
Fairfax Area Disability Services Board  
Fairfax County Community Criminal Justice Board  
Fairfax Community Long Term Care Coordinating Council  
Fairfax County Commission on Organ and Tissue Donation and Transplantation  
Fairfax County Construction Trades Advisory Board  
Fairfax County Human Services Council  
Fairfax County Wetlands Board  
Geotechnical Review Board  
Health Care Advisory Board  
A. Heath Onthank Memorial Award Selection Committee  
History Commission  
Information Technology Policy Advisory Committee  
Juvenile Court Citizen Advisory Council  
Laurel Hill Adaptive Reuse Plan Advisory Committee  
Oversight Committee on Drinking and Driving  
Planning Commission  
Road Viewers Board  
Security Alarm System Commission  
Small Business Commission, Fairfax County  
Telecommunications Land Use Regulations Task Force  
Tenant Landlord Commission  
Transportation Advisory Commission  
Tree Commission

# BUDGET PROCESS

## **BUDGET DOCUMENTS**

The Fairfax County Budget Plan is presented in several volumes. A brief description of each document is provided below:

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

***The Budget Overview*** summarizes the budget, thereby allowing a complete examination of the budget through this document. The Overview contains the County Executive's message to the Board of Supervisors; a summary of the County's fiscal condition, allocation of resources, financial history; and projections of future revenues and expenditure requirements. Also included is information on the County's taxes and fees; demographic trends; direct spending by County departments; transfers to other public organizations, such as the 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 detailed budget schedules and tables organized by accounting classification, positions, and other categories, as well as summaries of budgets by program area, department and agency. Also included is an organizational chart, goals, objectives, and performance indicators for each department and agency.

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

***Capital Projects Appendix Volume*** details the capital construction budget by project. All active projects are outlined in a Project Detail Sheet, including location, Supervisory District, project description, completion dates, and sources of funding. It should be noted that this volume is published only as part of the Advertised Budget Plan.

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

### **GENERAL NOTE**

All years referred to in this and other documents are fiscal years unless otherwise noted.

# BUDGET PROCESS

## THE BUDGET CYCLE

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

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

Citizen involvement and understanding of the budget are a key part of the review process. Public hearings on the County Executive's FY 2004 Advertised Budget Plan and the FY 2004 - FY 2008 Capital Improvement Program (CIP) were held on April 7, 8 and 9, 2003.

The mark-up of the FY 2004 budget occurred on Monday, April 21, 2003, and the Board of Supervisors formally adopted the FY 2004 Budget Plan on Monday, April 28, 2003.

July						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## July

### The End-of-Year Closeout

The end-of-year closeout finalizes actual expenditures for all agencies, and when necessary, the fiscal plan is adjusted to reconcile the actual expenditure amounts. Such adjustments are accomplished through reallocations or supplemental appropriations.

### Carryover Review

Carryover represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the previous year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. Funding for those items carried over can be expended without a second full-scale justification and approval procedure.

# BUDGET PROCESS

## THE BUDGET CYCLE

September						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### September

#### Budget Submissions

Agencies submit their budget requests for the upcoming fiscal year to the Department of Management and Budget in two parts: the baseline request and the addendum, which includes program expansions and other requests beyond the budget development criteria.

#### Board of Supervisors' Action on the Carryover Review

Carryover revisions represent the first formal revision to the current year Adopted Budget. After public hearings to allow County citizens to voice their opinions on potential Carryover adjustments, the Board of Supervisors takes action on the Carryover Review as submitted by the County Executive.

September						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7

November						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

### September through November

#### Review of Budget Submissions

The Department of Management and Budget reviews each agency's budget submission and provides recommendations to the County Executive. These recommendations consist of expenditure analyses and evaluations of agency goals, objectives, and performance measures. This review culminates in an agency narrative, which is included in a package forwarded to the County Executive for review and decision, and ultimately published in the Advertised Budget Plan.

December						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7

January						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### December through Early January

#### Department of Management and Budget

The Department of Management and Budget finalizes recommendations on upcoming fiscal year requirements. These recommendations are forwarded to the County Executive, the Deputy County Executives, the Chief Financial Officer and the Chief Information Officer.

#### Senior Management Meetings

The County Executive meets with the Senior Management Team to discuss budget issues and priorities for the upcoming year and beyond.

#### County Executive Meetings

The County Executive, Deputy County Executives, Chief Financial Officer, Chief Information Officer and Department of Management and Budget staff meet to discuss budget recommendations.



# HOW TO READ THE BUDGET

## **BASIS OF ACCOUNTING AND BUDGETING**

A budget is a formal document that enables the County to plan for the future, measure the performance of County services, and help the public to understand where revenues come from and how they are spent on County services. The budget serves many purposes and addresses different needs depending on the “audience” – 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. According to the *Code of Virginia*, Fairfax County is required to have a balanced budget and to undergo an annual financial audit by independent auditors. Thus, the budget outlines the required information to serve legal and financial reporting requirements. The budget is prepared and organized within a defined basis of budgeting and financial structure to meet regulatory and managerial reporting categories of expenditures and revenues. The Commonwealth of Virginia requires that the County budget be based on fund accounting, which is a system that matches the sources of revenue (such as taxes or service fees) with the uses (program costs) of that revenue. Therefore, the County budgets and accounts for its revenues and expenditures in various funds.

### **Accounting Basis**

Each fund is considered a separate accounting entity, with operations accounted for in a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.



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

Proprietary, pension, and non-expendable trust funds utilize the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

### **GASB – 34**

During FY 2004, the County continues to use the new 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 new standards changed the entire reporting process for local governments. The standards required new entity-wide financial statements, in addition to the current fund statements and other additional reports such as Management Discussion and Analysis. Infrastructure values will be reported, and various changes in accounting have been implemented. Full implementation of the defined GASB-34 components occurred in FY 2002 and were reflected in the FY 2002 Comprehensive Annual Financial Report (CAFR).



# HOW TO READ THE BUDGET

## Budgetary Basis

Annual budgets spanning the fiscal year (July 1 – June 30) are prepared on an accounting basis, with certain exceptions. For Governmental Funds, the value of donated food is not budgeted, but is reported in financial statements. In addition, while the full value of capital lease transactions is recorded when initiated for financial purposes, only the lease payment due in a given year is included in the budget. For Proprietary Funds, depreciation expenses are not budgeted, but are recorded and reported for financial purposes.

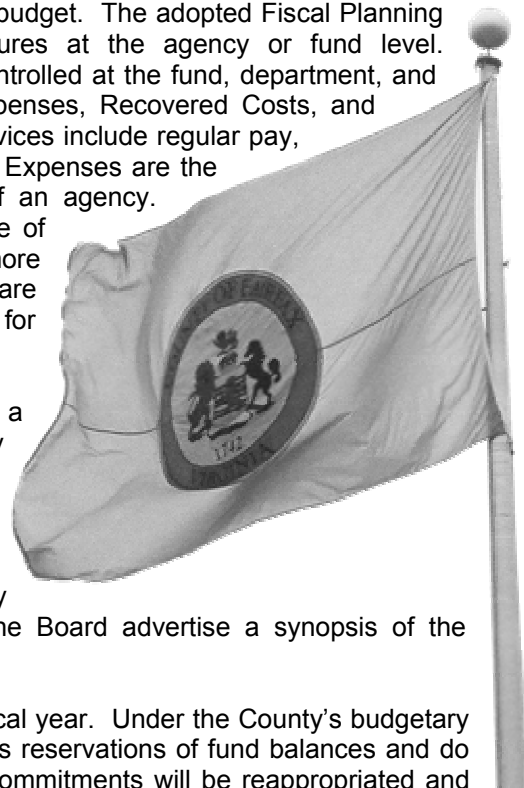
***The County's basis of budgeting is consistent with generally accepted accounting principles.***

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

During the fiscal year, budget reviews held on a quarterly basis (quarterly reviews) are the primary mechanism for revising appropriations. State law requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed \$500,000 or one percent of revenues. In addition, any amendment of \$500,000 or more requires that the Board advertise a synopsis of the proposed changes.

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.

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





# HOW TO READ THE BUDGET

## DEPARTMENTS AND PROGRAM AREAS

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

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

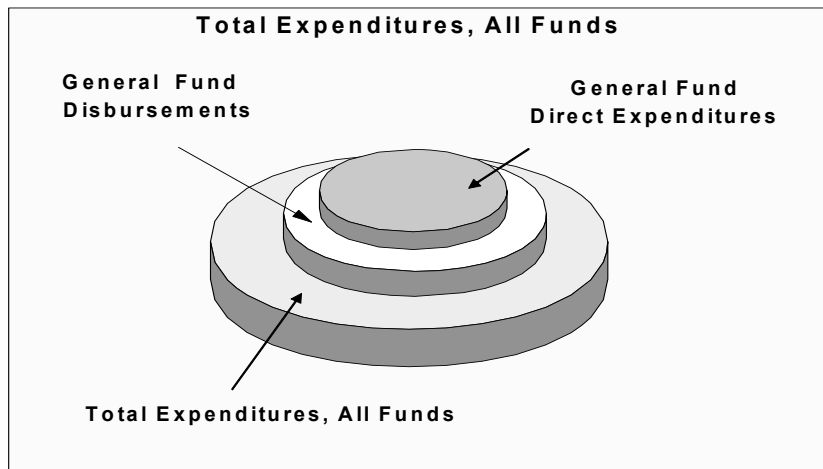
While most of the information in the budget is focused on an agency or fund, there are several schedules that combine different sources of information such as General Fund receipts and expenditures, County position schedules, and other summary schedules.

## 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 are used to run the day-to-day operations of most County agencies.
- ◆ The second largest circle is General Fund Disbursements. This circle includes General Fund Direct Expenditures and General Fund transfers to other funds, such as the Fairfax County Public Schools and Metro transportation system, and the County's debt service. The transfer of funding to the County Public Schools, including debt service, accounts for 53.1 percent of the County's disbursements in FY 2004.
- ◆ The largest circle is Total Expenditures. It represents expenditures from all appropriated funds.



## HOW TO READ THE BUDGET

### County Revenues

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

- ◆ The General Fund portion of Total Revenues consists of several major components, the two largest being Real Estate Tax revenues and Personal Property Tax revenues. In FY 2004, these categories are estimated to account for approximately 58.4 percent and 18.6 percent of the total General Fund revenues, respectively. Please note that a portion of the Personal Property Taxes are paid to the County by the State. These funds are included in the aforementioned Personal Property Tax total, rather than in Revenue from the Commonwealth. Local Taxes, which include Local Sales Tax receipts, Consumer Utility Taxes, and Business Professional and Occupational License Taxes, comprise approximately 14.6 percent of General Fund revenues in FY 2004. 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 8.4 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 Type</u>	<u>Volume Reference</u>	<u>Fund/Fund Type Title</u>	<u>Purpose</u>	<u>Revenue</u>
<b>GOVERNMENTAL FUNDS</b>				
G00	Volume 1	General Fund	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.
G00	Volume 2	Revenue Stabilization Fund	Established by the Board of Supervisors in FY 2000 to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy.	Minimum of 40 percent of non-recurring balances identified at the Carryover and Third Quarter Reviews transferred to the Fund until a maximum balance of 3 percent of General Fund Disbursements is attained.
G10 H14 P17	Volume 2	Special Revenue Funds	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.
G20	Volume 2	Debt Service Funds	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.
G30 H34 P37	Volume 2	Capital Project Funds	Account for financial resources used for all general County and School construction projects other than Enterprise Fund construction.	General Fund transfers, bond proceeds, and miscellaneous contributions.
<b>PROPRIETARY FUNDS</b>				
G40	Volume 2	Enterprise Funds (Wastewater Management Program)	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.
G50	Volume 2	Internal Service Funds	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.
<b>FIDUCIARY FUNDS</b>				
G60 G70 H74 P77	Volume 2	Trust and Agency Funds	Account for assets held by the County in a trustee or agency capacity. Trust funds are usually established by a formal trust agreement. 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.



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KATHERINE K. HANLEY  
CHAIRMAN

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June 6, 2003

To the Citizens of Fairfax County:

I am pleased to present the FY 2004 Adopted Budget Plan, a budget that is both responsive and responsible to those who call Fairfax County home. It is responsive to the community's priorities, from the very young to seniors, and continues to address the needs of our most vulnerable citizens. This budget emphasizes our community-wide priorities of education, public safety and human services – themes that the Board of Supervisors heard repeatedly during the public hearings as well as through many other opportunities for public input.

Just as important, the budget reflects a responsible stewardship for County resources. With real estate values rising by double digits for successive years, a phenomenon we have not seen since the late 1980s, the Board took action to reduce the real estate tax rate by another 5 cents – from \$1.21 to \$1.16 per \$100 assessed value. This brings the total reduction over two years to 7 cents, saving the average household \$220 annually. To place this fiscal plan in context:

- ***The County's General Fund Revenue is increasing a modest 4.75 percent for FY 2004.*** Of the \$116.0 million increase, all but \$13.9 million, less than 1 percent of total General Fund revenue, comes from the increase in Real Estate Taxes. Almost all other sources are flat or negative, requiring this increased reliance on the real property tax to balance the budget and provide services that County residents have repeatedly told us they rely upon and value highly. Nevertheless, we continue to be concerned about this over-reliance on the real estate tax and are dedicated to addressing that condition.
- ***Each penny of the Real Estate Tax is worth \$13 million. In order to reduce the tax rate by 5 cents, a combination of expenditure cuts and revenue enhancements totaling \$65 million was necessary.*** To achieve this additional 5-cent tax reduction, the Board of Supervisors decreased expenditures by \$51.3 million, bringing the total budget cuts over the past three years to approximately \$104 million, and identified \$13.7 million in other options including revenue diversification. Consequently, Direct Expenditures in the County's General Fund are actually decreasing almost 1 percent and staffing will decrease by a net 75 positions from FY 2003. Furthermore, this represents an increase of only 91 positions or 0.8 percent since FY 1991 despite a population increase of over 24 percent and the opening of 150 new or expanded facilities.
- ***Overall, General Fund Disbursements are increasing 2.77 percent, mainly attributable to an increase of 5.95 percent for the transfer to Fairfax County Public Schools (FCPS).*** FCPS will receive over 53 percent of County disbursements, the highest level in over 20 years. This reflects our commitment to education, the cornerstone of every democratic society. Our investment continues to pay dividends in high student achievement levels and was emphasized recently when Fairfax County was highlighted by *Newsweek* magazine as the only large public school district in the country to have all of its high schools named as the most challenging in the United States.

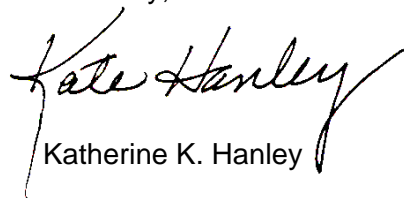
Public safety is another quality of life aspect that County residents repeatedly emphasize and value. It is made all the more critical by the geopolitical environment in which we now live. Since September 11, 2001, Fairfax County has borne significant expenses related to homeland security. Every time we ratchet up the threat level, we incur additional expenses to protect County residents. Our Police Department is already one of the most efficient in the country, with low staffing and high performance as seen through its clearance rates. We will enhance our investment in FY 2004 with \$5.2 million in funding for 52 additional police officers for which we will receive three years of funding support through the U.S. Department of Justice's Community Oriented Policing Universal Hiring Program. To address increasing service demands associated with population increases, the Board also included funding of \$3.9 million and 15 positions in anticipation of the opening of two new fire stations in FY 2005. This action will ensure that County residents receive appropriate response times for these critical fire and emergency medical services.

During the difficult deliberations on the FY 2004 budget, we took steps to preserve our most critical human services and minimized cuts in those programs. Protecting its most vulnerable members is the true mark of a caring and compassionate community. I am also proud of the many partnerships Fairfax County has with both the private and nonprofit sectors to address these needs. We recognize the limitations of government in that we do not have the answers, resources or capacity to solve all problems. By working with our partners, we are able to achieve exponential returns for all citizens.

The excellent quality of life in Fairfax County continues to attract residents who value our schools, parks, libraries, public safety, and human services. The County has been and continues to be, the recipient of numerous awards in a variety of categories throughout the years. We are not however, content to rest on our laurels. Continuous improvement is the way we operate. Otherwise we would not have been able to achieve the productivity gains that we have made, particularly in recent years. As noted previously, Fairfax County's population has increased by over 24 percent since FY 1991 – more than the entire population of Arlington County – while our employee count has grown by less than one percent.

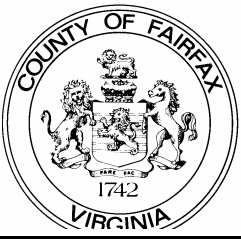
I have been extremely honored and humbled to have led this outstanding jurisdiction in recent years. Even when facing significant challenges, both financially and operationally, we have always retained the vision of a caring and sustainable community that listens and responds to its citizens' needs, while managing responsibly and living within its means.

Sincerely,



Katherine K. Hanley





# FAIRFAX COUNTY

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V I R G I N I A

February 24, 2003

Honorable Board of Supervisors  
County of Fairfax  
Fairfax, Virginia

Madam Chairman, Ladies and Gentlemen:

I am pleased to transmit to the Board of Supervisors and the citizens of Fairfax County my budget proposal for Fiscal Year 2004 which totals \$4,468,178,440, including General Fund Disbursements of \$2,577,297,381 that represent a 4.12 percent increase over the *FY 2003 Revised Budget Plan*. This includes General Fund Direct Expenditures of \$954,124,495, an increase of \$6,960,253 or 0.73 percent over the *FY 2003 Revised Budget Plan*. The FY 2004 Advertised Budget Plan is in conformance with the Board's Budget Guidelines that limit County and School expenditure increases to the projected growth in available revenues.

My approach in developing the FY 2004 budget was both measured and comprehensive. This budget proposal includes a combination of strategies to close the gap between available resources and requirements, while balancing the impact of increasing real estate assessments against community needs. Designed as a package of expenditure and revenue initiatives, the FY 2004 budget proposal supports the Board's priorities while identifying opportunities for program reassessment, reorganization and redesign. It incorporates a real estate tax rate reduction for the second consecutive year, includes revenue enhancement and diversification recommendations, and proposes fee increases to maximize cost recovery. And for the third straight year, the FY 2004 budget recommendation requires reductions in nearly all County agencies, while compelling them to absorb the cost of inflation and population growth. It includes a net reduction of 49/52.44 SYE positions and represents a significant challenge to continue to provide high quality services. Based on two previous years of reductions, there was little flexibility for cutting around the edges; exhaustive analysis has left us little choice but to reduce or eliminate programs.

In April 2002, the Board of Supervisors provided guidance for the development of the FY 2004 budget. As part of that message, the Board directed that the budget for FY 2004 include a reduction in the real estate tax rate if assessments continued to increase significantly. Accordingly, based on assessment information that continues to reflect a double-digit increase in residential equalization, I have included in this budget proposal a 2 cent reduction in the real estate tax rate, from \$1.21 to \$1.19 per \$100 of assessed value. While I appreciate the need to provide County property owners with some tax relief from rising assessments associated with the robust residential real estate market, I am cautiously recommending this adjustment. I am concerned about ongoing service requirements and the County's ability to meet them, both in the near and long-term. Given the current economy, real estate taxes account for almost all of the County's revenue increase since other sources such as sales tax, interest on investments, and revenue from the Commonwealth are flat or declining. In just three years – from FY 2001 to FY 2004 – the share of the revenue base attributable to real estate taxes has increased from 50.7 percent to 59.1 percent. This places us in a precarious position of over-reliance on this property tax. The following factors greatly limit the choices we have in addressing the FY 2004 budget:

- Due to the current economy, there is little or no growth in other revenue sources. All other revenue is increasing only \$5,054,367 or 0.2 percent of total General Fund revenue.
- The State limits Fairfax County's ability to access other sources of revenue to alleviate the pressure on real estate taxes. Counties do not even have the same authority as cities in Virginia to diversify their revenue bases. Efforts to equalize counties' taxing authorities and diversify Fairfax County's revenue base have again been defeated in the General Assembly.
- The State's current fiscal crisis results in less funding for local governments. With a \$6 billion deficit over the 2002-2004 biennium, revenue to local government, which comprises more than 40 percent of the Commonwealth's budget, is being reduced. To date, the County and Schools have lost over \$50 million, with the possibility of future cuts.
- Fairfax County continues to experience population growth, which has implications for public education, public safety, and human services. The complexity and criticality of these and other County services also continue to increase.

As you are aware, we cannot shortchange the future by simply making one-time fixes to the base. Any adjustments must be recurring to maintain fiscal integrity as articulated in our *Ten Principles of Sound Financial Management* first adopted in 1975 and updated and reaffirmed in April 2002 to address changing economic conditions and management practices. The FY 2004 budget is anything but 'status quo.' We spent considerable time this past fall looking at County operations and examining the impact of a 5 percent reduction on all agencies' budgets as well as other identified 'Targets of Opportunity.'

#### ***Reductions/Reorganizations/Redesigns***

In order to balance the budget, while reducing the tax rate, a net total of \$22.5 million in programmatic reductions is necessary. As we began development of the FY 2004 budget, I asked agencies to scrutinize their budgets to identify potential reductions, recognizing that based on two previous years of decreases, the FY 2004 cuts would result in programmatic and service impacts. I asked each agency to identify cuts equal to 5 percent of their budget. In addition, I asked staff to identify 'Targets of Opportunity' which ranged from total program elimination to redesign/reorganization initiatives that would result in savings beyond the 5 percent level. My objective was to enable us to focus on our core service responsibilities, reducing staff support for important, yet non-mandated services. We have required agencies to redesign work processes by eliminating positions and relying on remaining staff to continue service at reduced levels. Although difficult given the previous years' reductions, staff once again approached the task with a forthright diligence for which I am very appreciative. It is a difficult task to abandon programs that were created to serve citizens; however, we all recognize, as with our own household budgets, that we must prioritize scarce resources.

Unfortunately, citizens will feel the impact in areas such as reduced library materials, longer wait times for some services, decreased service hours, and increased user fees to help offset the cost of various programs. These are steps being taken all across the country as state and local governments struggle to balance their budgets. Based on fiscal conditions, we were forced to recommend elimination of programs such as the Adult Health and Dental Partnership Program; the Marine Patrol program in the Police Department; Operation Match for homesharing; and much of the County's TARGET tax collection program.

In my review of agency 5 percent reductions, I have identified decreases totaling \$22.5 million. These reductions affect nearly 90 percent of all County General Fund and General Fund-Supported agencies. A summary chart of the agencies affected, funding decreases, and the impact follows this letter. Details of each of these reductions are included within the individual agency narratives in Volumes 1 and 2 of the FY 2004 Advertised Budget Plan.

My proposed budget includes a net reduction of 49/52.44 SYE positions including the abolishment of a 114/114.65 SYE positions in a number of agencies to achieve cost savings. Offsetting this decrease is an increase of 65/62.21 SYE positions for new facilities and public safety requirements.

### ***Revenue Enhancements***

Also included are General Fund and General Fund-Supported revenue enhancements totaling \$5.1 million associated with increased user fees, permits, fines, fares and the E-911 tax to bring them more in line with surrounding localities and achieve greater cost recovery. It is important to note that Charges for Services, the category for most County fees, comprises only 1.5 percent of the FY 2004 Advertised Budget Plan General Fund revenue. The revenue adjustments proposed are equal to approximately 0.2 percent of total FY 2004 General Fund revenues; however, they ensure that users participate more fully in the cost for particular services rather than all taxpayers bearing the burden.

### ***The Environment We Face***

The 21<sup>st</sup> Century has brought challenges we previously considered only in hypothetical 'worst case' scenario planning. The spread of the West Nile virus during 2002 requires additional resources and the development of new strategies to mitigate this serious health danger. With the region already on edge from the terrorist events of 2001 and the potential for additional threats, the sniper rampage this past fall further exacerbated our fragile sense of security and placed significant demands on the County's public safety system. The world seems to have become a more dangerous place in recent years, requiring us to prepare for previously unthinkable threats such as bioterrorism, and planning for contingencies such as mass smallpox inoculations. However, as we have witnessed time after time, County staff continues to rise to the occasion, demonstrating that our personnel are our first-line defense and our most important resource.

To borrow from strategic planning terminology, the FY 2004 Advertised Budget Plan that I am proposing takes into account our strengths and weaknesses as well as opportunities and threats. In comparison to other budgets, the choices we make for FY 2004 are not the easiest, but they are also not the most difficult we have faced. We have weathered far worse fiscal crises such as when total revenue growth was negative. Fairfax County has persevered because we have steadfastly adhered to our *Ten Principles of Sound Financial Management*, while addressing the community's priorities in the most cost-effective manner. You will see that this is not a 'business as usual' budget. Accordingly, the following sections provide context for the types of choices we must make this year.

## THE ECONOMY

### ***The National Economy***

The U.S. economy's slow growth has continued into 2003. While earlier predictions had forecasted stronger growth, reports on the economy are now more subdued. Federal Reserve Chairman Alan Greenspan has used the term "soft patch" to describe the slowing of economic growth that began last summer. Another sign of the shaky economy was a statement issued by the National Bureau of Economic Research, which is the accepted arbiter of when recessions begin and end. It declined once again to declare that the national recession, which began in March 2001, has come to an end.

Reports on consumer spending have been consistently weak, with disappointing holiday sales mostly at or below last year's levels. Even vehicle sales, which jumped in the last quarter of 2002 based on buyer incentives, are at a four-year low. Job growth is negligible and many economists are concerned about the continued loss of jobs – nearly 181,000 in November and December 2002. On the positive side, recently released manufacturing news indicates that activity rebounded in December with new orders reaching a nine-month high. Low inventories should spur purchasing momentum; however, with consumer confidence hovering at historic lows, businesses are reluctant to take significant risks by expanding too much. Virtually the only engine driving the economy to any significant degree is the real estate housing market. Fueled by attractively low interest rates, first-time buyers are investing in housing in record numbers and existing homeowners are tapping into their equity, which is helping to provide additional buying power and keep the economy from sinking further.

Government spending has been increasing at the federal level, with the Bush administration and some in Congress calling for an additional stimulus package to help jump-start the economy as well as address various homeland security issues. There are projections that the federal deficit, brought under control in recent years, could reach as high as \$300 billion, not including the price tag on a war with Iraq. This deficit reflects the effects of the tepid economy, reduced tax receipts, and the cost of the President's economic proposal. However, federal officials term the projected deficit of approximately 2-3 percent of the national economy to be "manageable."

### ***The State Economy***

The State's budget deficit is more alarming and has a clearer and more direct impact on Fairfax County. Between 2002-2004, Virginia's Governor and legislators will have faced a \$6 billion deficit. This equates to over \$800 for every man, woman and child in the Commonwealth. Serious budget problems are still ahead for Virginia lawmakers who will face an additional \$1 billion deficit in the 2004-2006 biennium due to increased health care and other cost increases as well as the one-time strategies used to address the 2002-2004 budget problems.

Since FY 2002, over \$50 million in State aid for Fairfax County has been cut. These reductions have affected the Fairfax County Public Schools as well as County functions such as the Library, Juvenile Court, and the Health Department. Final budget adjustments necessary as the General Assembly addresses the remaining 2002-2004 gap and the State's plan for addressing the 2004-2006 biennium will be critical for Fairfax County. With more than 40 percent of the State's budget going to local government, additional reductions in State revenue to Fairfax County are likely.

### ***The Local Economy***

In some ways, the local economy mirrors the experience of the national and state economies. However, as it has in the past, the County's economy was not hit as hard and is expected to grow faster and support larger gains than the metropolitan area, the state and the national economy. Fairfax County's Leading Index, designed to forecast the performance of the County's economy nine to twelve months in advance, is outperforming its 12-month moving average and is pointing to renewed growth in the economy by mid-2003. November's 2.5 percent unemployment rate is a decrease from the 3.0 percent level a year ago. The strength of the housing market and renewed job growth over the next year will clearly be important to improvement in the local economy.

It may take longer, however, for improvements in the economy to be translated into higher revenue growth in categories other than real estate taxes. As long as interest rates remain low, the yield earned on County investments will be constrained. The FY 2004 estimate for Interest on Investments is the same as the *FY 2003 Revised Budget Plan* of \$13.4 million, which represents a decrease of \$12.0 million or 47.2 percent from the FY 2002 level of \$25.4 million. The FY 2002 actual itself was a decrease of \$30.9 million or 54.9 percent from the FY 2001 actual of \$56.3 million. Personal property tax revenues, dependent on both vehicle sales activity and prices, as well as business investment, will also be subdued by market forces and business confidence. Consumer confidence continues to affect sales tax receipts, which are down 1.4 percent on top of last year's 5.9 percent decrease. In the last 30 years, only three years – FY 1991, FY 2002 and FY 2003 – have had negative growth in sales tax revenues. Other categories continue to trend flat, with little significant increase projected. And so while the County's economic performance improves somewhat, I am not optimistic that County revenue growth will pick up significantly. It is ironic that the County's economic growth, which plays such a key role in the region's and the Commonwealth's recovery, may not be sufficient to sustain marked resource increases to meet our own growing needs.

## **THE IMPACT OF THE ECONOMY ON THE COUNTY BUDGET**

As I noted to the Board in November, economic factors as well as intergovernmental budget problems continue to have a profound impact on the County's General Fund revenues, both in FY 2003 and for FY 2004.

### ***Status of FY 2003 Budget***

I anticipate that the *FY 2003 Third Quarter Review* will not result in identification of significant available balances. Based on year-to-date receipts and projections for the remaining fiscal year, FY 2003 revenues are anticipated to be relatively flat with projected increases in some categories being offset by decreases in areas such as interest revenue, sales tax, and revenue from the Commonwealth.

At this time, our FY 2003 revenue estimate assumes a net increase of \$5.3 million over the Revised Budget Plan, an increase of only 0.2 percent. Increased revenue totaling \$19.6 million results in part from higher than projected current and delinquent property tax collections based on ongoing enforcement initiatives including the efforts of the four additional Department of Tax Administration positions approved by the Board as part of the *FY 2002 Carryover Review*. Business, Professional and Occupational License (BPOL) tax receipts are stronger and Recordation Tax/Deed of Conveyance collections reflect a higher number of refinancings than previously anticipated due to continued low interest rates. In addition, we have successfully pursued and obtained additional one-time federal pass-through reimbursement for Department of Family Services child care services.

Offsetting these increases are reductions totaling \$14.3 million. The County's investment interest income has been severely affected by interest rate reductions by the Federal Reserve over the past two years. During calendar year 2001, interest rates were reduced 11 times for a total of 4.75 percentage points. The latest rate reduction occurred in November 2002 when the Reserve reduced rates 50 basis points. As a result, the anticipated FY 2003 yield on investment is reduced from 1.8 percent to 1.4 percent for another FY 2003 reduction of \$4.6 million. Interest revenue to the General Fund has decreased from \$56.3 million in FY 2001 to \$13.4 million in FY 2003, a drop of over 75 percent. Revenue from the Commonwealth is also reduced in FY 2003 because of budget reductions in State reimbursements for juvenile court residential facilities, reimbursements from the State Compensation Board, and State public assistance funding. Revenue reductions in these and other related categories total \$1.9 million. Based on retail sales information to date, our estimate for sales tax receipts is reduced by \$1.8 million, reflecting an annual reduction of 1.4 percent. Through December, receipts that reflect FY 2003 sales through October are down 1.4 percent from the same period in FY 2002. Other major FY 2003 revenue reductions include a decrease of \$0.8 million in Transient Occupancy tax revenues and a reduction of \$1.9 million in utility tax and utility consumption taxes as well as \$1.5 million in inspection fees based on year-to-date receipts and projections for the remainder of the fiscal year. Details of these revenue adjustments are included in the Revenue Section of this Overview volume.

We will be reflecting final FY 2002 audit adjustments as part of the *FY 2003 Third Quarter Review*, which will result in an additional \$5.96 million to the FY 2003 balance. These adjustments are primarily necessary to properly record the impact of accrued leave balances in accordance with the implementation of the new Governmental Accounting Standards Board (GASB) requirements. This is a one-time restatement of compensated absences that results in one-time savings for the General Fund and certain other governmental funds. The net impact of these audit adjustments, revised revenue estimates, and the General Fund balance as of the *FY 2002 Carryover Review* is a balance of \$11.4 million.

I will be recommending a number of essential expenditure adjustments as part of the *FY 2003 Third Quarter Review* based on pressing needs. These include funding in the amount of \$1.6 million to support overtime requirements in our public safety agencies as the result of the sniper investigation and response as well as FLSA requirements imposed by the State, an additional \$0.7 million for the FY 2003 cost of the West Nile virus treatment program, and \$2.1 million to offset revenue losses and funding requirements of the Comprehensive Services Act program and the Public Safety Communications Center. Additional funding of \$2.1 million is necessary to continue the annual replacement program of CONNECTOR buses and to fund land acquisition costs associated with the County-State partnership to develop a public safety and transportation complex at the Camp 30 site. Finally, I have identified \$4.1 million to address continued increases in the health insurance program and to begin to fund reserve requirements. Even with this funding, annual premium increases of 25 percent will be necessary. Given these requirements as well as adjustments necessary based on prior Board action, I anticipate that the full balance of \$11.4 million will be required.

Details of these adjustments will be included in the *FY 2003 Third Quarter Review* for the Board's consideration. Furthermore, I have instructed County agencies that there is no flexibility in the County's FY 2003 budget and that they must live within their current appropriation levels for all requirements, with the exception of the items noted above.

### ***FY 2004 Revenues***

FY 2004 General Fund revenues total \$2,585,489,909, an increase of \$147,134,509 or 6.03 percent over the *FY 2003 Revised Budget Plan*. In FY 2004, as in FY 2003, the growth in revenues is due almost entirely to the increase in residential real estate assessments. In fact, absent the increase in real estate tax revenue, all other categories of revenue increased a slight \$5.1 million, less than one-half of one percent of all General Fund revenue! Revenue from current real estate taxes will make up 59.1 percent of our total revenue base, up from 50.7 percent in FY 2001. I find this trend toward increasing reliance on the real estate tax alarming and cause for continued discussion at both the local and state levels.

For a number of years, the Board of Supervisors and staff have advocated changes in the local government tax structure. Numerous studies at the State level have reviewed and made recommendations against Virginia's restrictive tax policies that currently limit a local government's abilities to make resource decisions necessary to provide for public services. Under the current structure and excluding real estate taxes, nearly 90 percent of the County's revenues are capped, limited or controlled by the State. Each of these categories is tightly constrained by the State, which has either placed a cap on the tax, controls use and expenditure of the tax revenues within the local jurisdiction, or can exempt entire categories of taxing entities from paying certain taxes without involving the locality. Making matters worse, cities and counties in Virginia do not even have the same access to revenue sources. Cities, for example, can levy a meals tax without referendum and can increase their transient occupancy and cigarette taxes without General Assembly approval. Counties cannot. This structure places more and more of the responsibility for funding essential County services on the residential real estate taxpayer, particularly during challenging economic periods. If Fairfax County had the same taxing authority and rates as the cities of Fairfax, Alexandria or Falls Church, the County could realize additional revenue of as much as \$76.2 million. With each penny of the real estate tax equivalent to approximately \$13 million, it is astounding to note the degree to which the real estate tax rate could be reduced if Fairfax County was able to diversify its revenue base as its neighbors have.

As I noted earlier, my FY 2004 budget proposal includes a real estate tax rate reduction of 2 cents. Even with this reduction, County homeowners will pay an average increase of \$424 or 12.66 percent over last year. In FY 2004, total real estate assessments are up 12.48 percent. Growth based on equalization or the annual reassessment of property comprises 9.94 percent of the increase, while growth from new construction is 2.54 percent. Most significant is the increase in residential equalization of 14.55 percent in FY 2004, which is slightly less than the FY 2003 residential equalization of 16.27 percent but is still very strong. This increase is reflective of very robust local housing market activity that is persistently pushing up residential real estate values. Growth in median sales prices for existing and new homes is double-digit again in FY 2004 for all types of housing stock – single-family, townhouse and condominium units. Our FY 2004 residential real estate assessments reflect this price appreciation. FY 2004 is the fourth consecutive year of residential equalization over 1 percent for a total change of 58.5 percent since FY 2000. To put that in perspective, from FY 1992 to FY 2000, the average annual change in residential assessment for the existing housing stock actually reflected a loss in assessed value of 0.62 percent.

The increases in residential real estate since FY 2001 and in FY 2004 in particular, have supported County programs and services. In FY 2004, as in the last several years, most other major General Fund revenue categories have been flat or actually declined. Non-residential real estate tax assessments for FY 2004 reflect a loss in value, the first negative year since FY 1996. The national, state and regional economies have all impacted these values. As the economy has slowed, office space leased or purchased in anticipation of expansion has not been needed, which has increased available sublease space and worsened office vacancy rates. According to the Economic Development Authority, our overall office vacancy rate rose from 3.5 percent at the end of 2000 to 6.4 percent in 2001 to 10.2 percent for the first half of 2002. Including sublet space, the office vacancy rate increases to 16.5 percent. As a result of the rising office vacancy rates, the increased supply of sublet space and recent sales activity, the values of elevator offices (mid- and high-rises) which make up 40.2 percent of the overall nonresidential tax base fell nearly 11 percent. As a consequence, the commercial-industrial percentage in FY 2004 is 19.14 percent, the lowest rate since FY 1996's 19.04 percent rate. Other major revenue sources such as personal property, sales, BPOL, and utility tax receipts are projected to have only very modest increases in FY 2004 based on the assumption of some near-term improvement in the economy.

In light of the continued possibility of additional State revenue reductions and the potential that FY 2004 revenue estimates may prove to be overly optimistic, e.g., a war with Iraq may yet worsen the economy, I have held a reserve of \$7.55 million. This small reserve, which represents approximately one-fourth of 1 percent of total revenue, will be used to offset any additional fallout from a continued economic downturn as well as address further State reductions.

As noted earlier, I am recommending a number of fee and fare increases for FY 2004 to help offset the cost of service. Staff has reviewed our current fee structure, evaluating fees in terms of comparability to other public and private service providers, their current cost recovery, and any flexibility within authorized rates. In a number of areas, the County already increases fees annually. For example, the School Aged Child Care (SACC) program implements fee increases annually in conjunction with salary and operating cost increases. Other fees, however, have not been adjusted with the same regularity.

Based on our analysis, I am proposing a number of revenue adjustments. While these fee and fare increases assist in offsetting the cost of some County services, our revenue base lacks the diversification necessary to look beyond the real estate tax base, and specifically our residential tax base, to provide for our growing community, to meet federal and state mandates, and to maintain our quality services and existing infrastructure. I am deeply concerned about the impact of current requirements on the County's residential taxpayers. In reviewing various fee and tax options, staff has identified two additional revenues that are currently permissible under State code: an EMS transport fee and a tax on cellular phone use. At this time, I have not included either the fee or tax in my FY 2004 budget proposal. However, implementation of both could generate funding sufficient to reduce another penny in our real estate tax rate.

An EMS transport fee of \$200 per transport would generate approximately \$2.5 million in revenue. The \$200 fee is equal to or below transport fees charged by surrounding jurisdictions such as the City of Alexandria, Arlington County and the District of Columbia, and is less than the County's cost for providing the service. Most insurance companies cover the cost of ambulance transports and both Medicare and Medicaid will pay approximately 80 percent of the fee. Implementation of an EMS transport fee would include provisions to exempt County residents without insurance or ability to pay.



A cellular phone tax up to 10 percent on consumer monthly charges, up to a maximum of \$30, would generate approximately \$11.0 million. The maximum monthly tax is \$3 per bill or \$36 per year. A growing number of Washington metropolitan area jurisdictions have implemented a cellular phone tax in recent years and based on information from the State, 22 cities, 30 counties and 16 towns in Virginia had a cellular phone tax in 2001.

I have not included either of these in my overall FY 2004 budget recommendation; however, I believe a discussion of these opportunities is important and I look forward to working with the Board to evaluate these and other options.

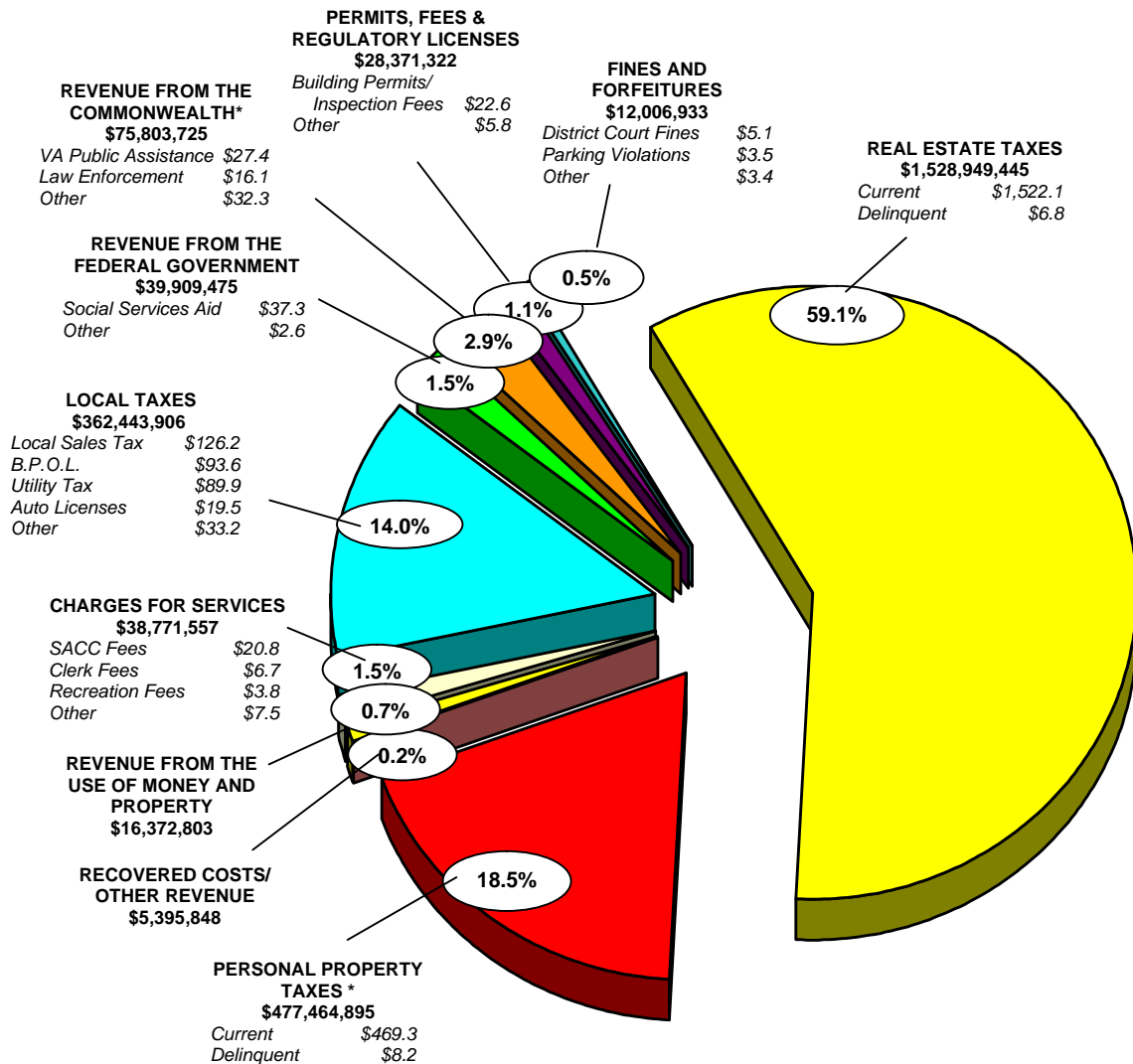
## **MAJOR COMPONENTS OF THE BUDGET**

The following is a list of the major components of the budget, the highlights of which are summarized on the following pages. Within these sections are the various steps that I am recommending to balance the FY 2004 budget. Details for each of these components are included in Volumes 1 and 2 as well as the Overview of the FY 2004 Advertised Budget Plan.

- General Fund Revenue
- General Fund Disbursements
- County Support for Fairfax County Public Schools
  - School Transfers
  - Other County Support for FCPS
- Support for Public Safety
- Other New Facilities
- Support for Youth, Family and the Community
- Support for Transportation
- Employee Compensation
  - Other Employee-Related Items
- Reorganization/Redesign/Business Operations (including Information Technology)
- Capital Construction Program
- Tax Rate and Fee Adjustments
- Financial Forecast
- Budget Reductions (follows letter)

# FY 2004 BUDGET GENERAL FUND REVENUES

FY 2004 revenues are projected to be \$2,585,489,909, an increase of \$147,134,509 or 6.03 percent over the anticipated FY 2003 level. As was the case last year, this increase is mainly driven by an increase of \$142.1 million in real estate tax revenues. The FY 2004 real estate tax base is projected to grow 12.48 percent due to an increase in equalization of 9.94 percent and growth of 2.54 percent in new construction. While somewhat lower than last year's growth in the real estate base of 15.14 percent, this represents the third year of double-digit increases reflecting strong price appreciation as a result of the current housing market.



\* 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.

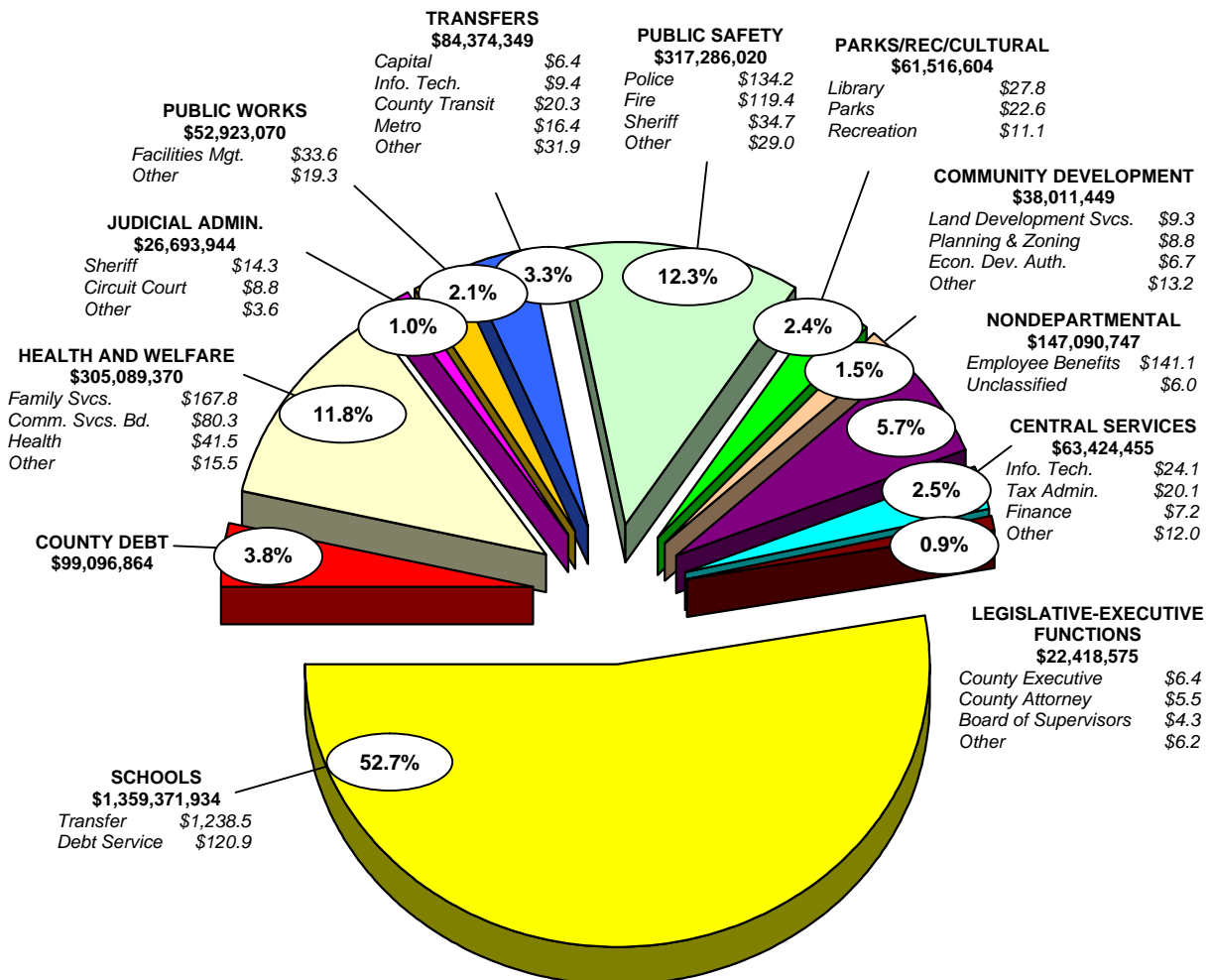
# FY 2004 BUDGET GENERAL FUND EXPENDITURES

FY 2004 General Fund disbursements total \$2,577,297,381, an increase of \$102,065,182 or 4.12 percent over the *FY 2003 Revised Budget Plan*. Of this increase, \$77,724,900 or 76.15 percent is attributable to the County's transfer to the School Operating Fund and School Debt Service. The recommended FY 2004 transfer to the School Operating Fund is \$1,238,475,201, which is an increase of \$70,432,948 or 6.03 percent over FY 2003 and is in conformance with the Budget Guidelines approved by the Board of Supervisors. In addition, the County's contribution to School Debt Service for FY 2004 is \$120,896,733, reflecting an increase of \$7,291,952 or 6.42 percent over the FY 2003 level.

The actual transfer request approved by the School Board on February 13, 2003 is \$1,241,628,915 and reflects an increase of \$73,586,662 or 6.3 percent over the FY 2003 transfer. In order to fully fund this \$3,153,714 increase over the Budget Guidelines, additional resources would have to be considered by the Board of Supervisors.

Recommended General Fund direct expenditures total \$954,124,495 and reflect an increase of \$6,960,253 or 0.73 percent over the *FY 2003 Revised Budget Plan*.

A summary of the major recommendations included in the FY 2004 budget is presented on the following pages. Details concerning each of these items can be found in the various budget volumes.



# SUMMARY GENERAL FUND STATEMENT

(in millions of dollars)

	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	Increase/ (Decrease) Over Revised	Percent Inc/(Dec) Over Revised
<b>Beginning Balance<sup>1</sup></b>	<b>\$94.57</b>	<b>\$49.50</b>	<b>(\$45.06)</b>	<b>-47.65%</b>
<b>Revenue<sup>2</sup></b>	\$2,438.36	\$2,585.49	\$147.13	6.03%
<b>Transfers In</b>	\$3.17	\$1.40	(\$1.77)	-55.90%
<b>Total Available</b>	<b>\$2,536.09</b>	<b>\$2,636.39</b>	<b>\$100.30</b>	<b>3.95%</b>
<b>Direct Expenditures</b>	\$947.16	\$945.12	\$6.96	0.73%
<b>Transfers Out</b>				
School Transfer <sup>3</sup>	\$1,168.04	\$1,238.48	\$70.43	6.03%
School Debt Service	113.60	120.90	7.29	6.42%
Subtotal Schools	\$1,281.65	\$1,359.37	\$77.72	6.06%
Metro	\$12.27	\$16.45	\$4.17	34.01%
Community Services Board	78.40	80.33	1.93	2.46%
Capital Paydown	4.76	6.39	1.63	34.25%
Information Technology	5.92	9.45	3.53	59.58%
County Debt Service	100.09	99.10	(0.99)	-0.99%
Other Transfers	44.97	52.08	7.11	15.81%
Subtotal County	\$246.42	\$263.80	\$17.38	7.05%
<b>Total Transfers Out</b>	<b>\$1,528.07</b>	<b>\$1,623.17</b>	<b>\$95.10</b>	<b>6.22%</b>
<b>Total Disbursements</b>	<b>\$2,475.23</b>	<b>\$2,577.30</b>	<b>\$102.07</b>	<b>4.12%</b>
<b>Ending Balance</b>	<b>\$60.86</b>	<b>\$59.09</b>	<b>(\$1.76)</b>	<b>-2.90%</b>
Less:				
Managed Reserve	\$49.51	\$51.55	\$2.04	4.12%
<i>FY 2003 Third Quarter Review</i>				
Adjustments <sup>4</sup>	\$11.35		(\$11.35)	-
Reserve for Economic fluctuations & Revenue Adjustments <sup>5</sup>		\$7.55	\$7.55	
<b>Total Available</b>	<b>\$0.00</b>	<b>(\$0.00)</b>	<b>\$0.00</b>	<b>-</b>

<sup>1</sup> The FY 2003 Revised Beginning Balance reflects audit adjustments for revenue and expenditures and an FY 2002 Beginning Balance adjustment for compensated absences as included in the FY 2002 Comprehensive Annual Financial Report (CAFR). The FY 2002 Audit package detailing all of these changes will be included in the *FY 2003 Third Quarter Review*. As a result, the FY 2003 Revised beginning balance has been increased by \$5,606,573 for balance adjustments associated with compensated absences, \$321,236 for revenues and \$36,589 based on expenditure reductions for a net increase of \$5,964,398.

<sup>2</sup> *FY 2003 Revised Budget Plan* revenues reflect an increase of \$5,259,532 based on revised revenue estimates of November 2002. The *FY 2003 Third Quarter Review* will contain a detailed explanation of these changes.

<sup>3</sup> In accordance with the Board's adopted guidelines for the FY 2004 Budget, the proposed County General Fund transfer for school operations in FY 2004 totals \$1,238,475,201 an increase of \$70,432,948 or 6.03% over the *FY 2003 Revised Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 13, 2003 is \$1,241,628,915 an increase of \$73,586,662 or 6.3% over the FY 2003 transfer level. In order to fully fund this \$3,153,714 increase over the Budget Guidelines, additional resources would need to be considered by the Board of Supervisors.

<sup>4</sup> The *FY 2003 Revised Budget Plan* ending balance reflects available funding of \$11.35 million which includes the available balance after Carryover actions of \$0.13 million, the impact of FY 2002 audit adjustments for \$5.96 million and the FY 2003 revised revenue estimates of \$5.26 million. This amount is held in reserve for anticipated *FY 2003 Third Quarter Review* disbursement requirements, including public safety overtime, CSA and West Nile Virus. Further details will be included as part of the *FY 2003 Third Quarter Review* package.

<sup>5</sup> The *FY 2004 Advertised Budget Plan* ending balance reflects available funding of \$7.55 million held in reserve to offset economic fluctuations and revenue adjustments.

# **BUDGET HIGHLIGHTS**

## **County Support for Fairfax County Public Schools**

For FY 2004, Fairfax County is providing almost 53 percent of its total General Fund budget to Fairfax County Public Schools (FCPS), which is the highest level in over 20 years. This level of funding accounts for approximately 75 percent of the FCPS Operating budget. The County provides funding through two transfers – one to support FCPS operations and another to support debt service for bond-funded projects to build new schools and renew older facilities.

### **SCHOOL TRANSFERS**

**School Operating: \$1,238,475,201**

**School Debt Service: \$120,896,733**

- In conformance with the Budget Guidelines, a transfer of \$1,238,475,201 to the School Operating Fund is included, which represents an increase of \$70,432,948 or 6.03 percent, and is consistent with the projected increase in General Fund revenue.
- On February 13, 2003, the School Board approved a transfer request of \$1,241,628,915, which reflects an increase of \$73,586,662 or 6.3 percent over the FY 2003 transfer amount. This request is \$3.2 million greater than the Budget Guidelines.
- The FY 2004 transfer for School Debt Service is \$120,896,733, an increase of \$7,291,952 or 6.42 percent over the *FY 2003 Revised Budget Plan*. In FY 2004, the County has included funding of \$130 million for Public School construction for new construction and school renewals. Funding for Public School construction was \$130 million a year in FY 2000, 2001 and 2002 and \$136.4 million in FY 2003. The Board of Supervisors agreed to increase the annual bonding level from \$100 million to \$130 million in FY 2000 and again in FY 2001 contingent on FCPS paying the debt service from School Operating revenues. However, to help meet FCPS operating needs, the Board of Supervisors agreed to fund this additional debt service in FY 2003; this budget proposal also assumes the \$5.6 million cost for FY 2004. The combined transfer for School operating and School debt service is \$1.36 billion, which represents 52.7 percent of total County disbursements.

### **Other County Support for FCPS**

**\$50.3 million**

Fairfax County provides additional support to the Fairfax County Public Schools over and above the Operating and Debt Service transfers shown above. For FY 2004, this support totals \$50.3 million to fund the following:

- \$27.4 million for the Comprehensive Services Act (CSA), Head Start and School Age Child Care (SACC) programs;
- \$8.5 million to support Public School Nurses and Clinic Room Aides for schools including the addition of 1/1.0 SYE Public Health Nurse and 6/4.53 SYE Clinic Room Aides;
- \$6.8 million for School Crossing Guards, School Resource Officers who are now assigned to all FCPS high schools, middle schools and alternative schools, and security for activities such as proms and football games;
- \$6.2 million for athletic field maintenance and other recreation programs;
- \$1.3 million in services provided by the Fairfax-Falls Church Community Services Board; and
- \$0.1 million for fire safety programs for preschool and middle school aged students.

Decisions made by FCPS, such as changing a school's schedule to year-round, also have an impact on the County's budget since the hours of Public School Nurses, Clinic Room Aides, and School Crossing Guards must be increased, resulting in higher staffing costs for the County to absorb.

In addition to the above-mentioned support, County and School staff are also jointly reviewing a proposal to accelerate the construction of the South County High School by leveraging the proceeds from the sale and development of adjacent County-owned property in the Laurel Hill area. The County recently acquired over 2,000 acres from the federal government, which was once the site of the Lorton prison. A portion of that site has been dedicated to educational use. In response to community requests in 2002, the Board of Supervisors solicited proposals for a partnership to accelerate the planned construction of a new high school in that area. As part of the proposal, the County would consider sale and development of an adjacent site, and would use the proceeds for construction of the high school. No appropriation has been included in the FY 2004 Advertised Budget Plan for capital or operating expenditures pending the results of the negotiations. If negotiations are successful, future budgets will include any adjustments necessary to complete the project and begin operations.

A detailed summary of the Schools support is provided in the "Financial, Statistical and Summary Tables" section of this volume.

### ***Support for Public Safety***

#### **COPS UHP Positions \$5,190,968**

One vital component of the Police Department's commitment to Community Policing is the U.S. Department of Justice's Community Oriented Policing Universal Hiring Program (COPS UHP) grant. This program provides three years of federal funding support (in conjunction with a local cash match requirement from participating jurisdictions) to allow for the hire or rehire of additional sworn law enforcement officers as part of an overall plan to address crime and related problems through community policing. On October 28, 2002, the Board of Supervisors approved an additional 52/52.0 SYE positions associated with the COPS UHP VI grant to begin in FY 2004. This is the sixth grant of its kind awarded to Fairfax County. Funding of \$5,190,968 has been included in the FY 2004 Advertised Budget Plan for Fairfax County's local cash match requirement for this grant.

#### **Anticipated Opening of Two New Fire Stations \$3,895,626**

To respond to the increasing service demands associated with population growth, two new fire stations, Fairfax Center and Crosspointe, will open in FY 2005. In anticipation of the opening of these new fire stations, FY 2004 funding of \$3.9 million is provided to begin phasing in staffing, including 15/15.0 SYE positions, as well as initiate procurement of the necessary vehicles and equipment that require a long lead-time for delivery. Phasing in these resources in advance will enable a more timely opening and provision of these essential public safety services. It is anticipated that prior to the opening of these two stations, 12/12.0 SYE positions will be used to staff a ladder truck at Station 27, West Springfield, enabling the Fire and Rescue Department (FRD) to address the need for this type of unit in this area of the County in advance of the availability of the two new stations. Once the two new stations are operational, the FRD will reassess the needs of all County stations with regard to operational requirements. FY 2005 costs associated with these two stations are anticipated to be \$6.2 million, including \$5.2 million for staffing as well as \$1.0 million for operating costs.

**Public Safety Communications Center Operation** **\$2,708,823**

Fund 120, E-911, accounts for E-911 revenues and expenditures separately as stipulated by Virginia General Assembly legislation approved in 2000. This fund includes revenue from estimated E-911 fees and Commonwealth reimbursement associated with Wireless E-911. All expenditures allowable by law directly associated with the Public Safety Communications Center (PSCC) are billed directly to this fund. Information technology projects associated with the PSCC are also budgeted in this fund. A General Fund Transfer supports any difference between revenues and expenditures. The General Fund Transfer for FY 2004 of \$7,374,917 reflects an increase of \$2,708,823 or 58.1 percent over the FY 2003 level of \$4,666,094. Expenditure requirements within this fund continue to increase and outpace E-911 revenue growth, thereby increasing the reliance upon General Fund support to fund critical public safety communications operations. FY 2004 Personnel Services expenditure requirements reflect the continued dependence upon overtime to offset the high vacancy and turnover rates that have plagued the PSCC the last several years. FY 2004 Operating Expenses and IT expenditure requirements remain relatively stable, even as projects come to completion. In addition to the increase in the General Fund Transfer, the E-911 tax is recommended to increase \$0.25 per line per month, from \$1.75 to \$2.00 to generate \$2.1 million to partially offset some of the increased costs of providing this service.

**West Nile Virus Prevention** **\$1,611,443**

In 2002, with 10 confirmed human cases of West Nile virus, Fairfax County reached Risk Level 5 as defined in the *West Nile Virus Response Plans* issued by the Virginia Department of Health and the Washington Metropolitan Council of Governments Health Officers Committee. Risk Level 5 is the highest defined risk level and indicates West Nile virus is endemic to the County and is here to stay for the foreseeable future. Staff is currently working to develop a comprehensive mosquito surveillance and management plan for Fairfax County to suppress the virus in the bird and mosquito populations and slow the transmission to humans. A subcommittee of the County's Environmental Coordinating Committee has been examining the challenges of addressing West Nile virus prevention and is identifying cross-agency strategies for the future direction and approach to mosquito surveillance and the treatment of geographically-affected areas. In FY 2004, funding of \$1,611,443 will provide for treatment of 75,000 catch basins twice a year, trapping, site inspections and vector testing to ascertain and control the spread of the virus.

**Emergency Medical Dispatch Program** **\$70,602**

The Emergency Medical Dispatch (EMD) Program is designed to train dispatchers at the Public Safety Communications Center to provide a systematic approach to event classification and call screening techniques that focus on identification of patient symptoms, prioritization of medical emergencies, the delivery of pre-arrival instructions to manage the medical emergency, and a quality assurance review process. The Board of Supervisors previously approved funding for the system, with implementation scheduled for late FY 2003. In order to ensure the effectiveness of the program, a coordinator is necessary to assume the responsibility of coordination, implementation, and direct oversight of the EMD Program. FY 2004 funding includes \$56,837 in Personnel Services and \$13,765 in fringe benefits to fund a position that will address these functions.

## **Other New Facilities**

### **James Lee Community Center**

**\$625,427**

Funding of \$625,427 and 6/6.0 SYE positions will support the opening and expansion of the renovated James Lee Community Center, which increases the facility from approximately 34,400 square feet to 57,400 square feet. Within this center, the Department of Community and Recreation Services will expand existing social and recreational programs for school-age children, adults, and senior citizens including Community Center, Therapeutic Recreation, Senior+, Senior Center, and Teen Center programs. Based on the anticipated construction schedule and transition requirements, the expanded Senior Center and Teen Center programs will be operational in April 2004. The expanded community center will house a senior center with a Senior+ program, therapeutic recreation programs, a multipurpose recreational complex, a teen center, administrative and storage space, an arts and crafts area, a fitness center, a new entrance and lobby, as well as an upgraded and expanded kitchen and child care facility.

### **West County Family Shelter**

**\$600,000**

A fourth family shelter is proposed to be constructed to address the critical shortage of shelter beds for families with minor children. Currently, there are three family shelters with a combined total of 119 available beds. These include the Embry Rucker Shelter in Reston, Shelter House in Falls Church, and Mondloch II located in the southeastern part of the County. Since the County's three shelters accommodate only 30-35 families at a time, it can take up to four months for a family to get into a shelter where they have access to supportive counseling; development and implementation of a service plan to address the issues that led to the family's homelessness; and referral to and coordination of services provided by public and private agencies. The waiting list for the family shelters has averaged over 60 families since the spring of 1999. Families with no resources may be placed in motels, which are an expensive and undesirable alternative to a shelter, but are often the only option available in a crisis. To address this unmet service need, a 60-bed facility with the capacity to serve up to 20 homeless families is proposed to be constructed as part of a public-private partnership in the western part of the County. The Department of Family Services is responsible for the oversight of shelter operations and administration of shelter contracts, as well as maintenance and repair at shelter facilities. FY 2004 funding of \$600,000 will provide necessary furniture, and some operating expenses to enable the shelter to open in mid-FY 2004, which is anticipated to result in a further reduction in emergency motel placements when the facility is fully operational.

### **School Age Child Care (SACC) Centers**

**\$570,030**

FY 2004 funding of \$2,280,116 and 33/31.48 SYE new positions are included to support two new rooms each at four new SACC Centers due to new elementary school construction (Northeast Centreville, Island Creek, Andrew Chapel, and Lorton Station), one new room due to renovation (Lemon Road), and associated staffing required to support the SACC program and transition the school year SACC centers at Parklawn, Annandale Terrace, and two as yet undetermined elementary schools to a year-round schedule. After revenue of \$1,710,086, the net cost to the County is \$570,030. These nine new rooms will accommodate a total of 320 children in 270 regular slots and 50 special needs slots. This brings the total number of SACC Centers to 129 in FY 2004. Each center serves between 35 and 75 children during the school year, bringing the expected FY 2004 enrollment to 9,242 children.



**West County RECenter Start-Up****\$500,000**

A General Fund appropriation of \$500,000 is necessary to help offset increased costs for the West County Recreation Center, a project funded in Fund 303, County Construction. This 65,824-square-foot facility will include a 25-meter by 25-yard competitive swimming pool, a leisure pool, whirlpool/spa, weight training and fitness areas, multi-purpose rooms, and administrative and support service areas. As part of the FY 1998 Bond Referendum, funding of \$15,000,000 was identified for construction of this facility. The current Total Project Estimate has increased by \$3,527,000, with an amount of \$2,527,000 identified in Park Authority bonds to partially offset this cost increase. The remaining balance of \$1,000,000 is to be provided by the General Fund. An amount of \$500,000 was approved in FY 2003 and FY 2004 funding of \$500,000 will complete the General Fund commitment. In addition to the capital project funding, FY 2004 funding of \$314,411 is included in Fund 170, Park Revenue Fund, to provide for 14/14.0 SYE merit staff (to be phased in over the course of the fiscal year), fringe benefits, operational start-up costs, and necessary equipment for the facility, which is scheduled to open in July 2004.

**Little River Glen Adult Day Health Care Facility****\$336,967**

Little River Glen Adult Day Health Care Center is scheduled to open in January 2004 and is part of a larger multi-purpose senior facility being developed as a public/private partnership. The Center consists of 9,000 square feet of space and is built to current industry standards for community adult day health care centers. Little River Glen Adult Day Health Care Center will have the capacity to serve an average of 35 participants, allowing for program expansion to new participants. FY 2004 funding of \$336,967 will facilitate the closure of the Annandale Adult Day Health Care Center and will permit the consolidation of the existing 25 program participants and 8/8.0 SYE supporting staff into the new Little River Glen Adult Day Health Care Center, 6 miles from the existing Annandale Center. As a result of the redirection of existing staff, only 1/1.0 SYE Home Health Aide will be required to expand the number of participants served and to meet staff licensing requirements that relate to the appropriate ratio between staff and program participants.

**South County Government Center Maintenance Support****\$122,379**

The South County Government Center, consisting of 159,000 square feet, opened in April 2002. Typically a site of this size would require 4-5 maintenance positions. FY 2004 funding of \$122,379 is included for 2/2.0 SYE new trades positions to provide much-needed maintenance support to this new facility. The maintenance requirements of aging County facilities at other locations make it impossible to redirect existing staff. It is anticipated that support will also be provided for construction logistics and other operating requirements associated with the courthouse expansion.

## ***Support for Youth, Family and the Community***

### **Special Education Graduates**

**\$359,000**

Funding of \$359,000 will provide day support services for 19 new special education graduates of the Fairfax County Public Schools. Since 1985, the Fairfax-Falls Church Community Services Board (CSB) has provided training and employment for special education graduates, most of whom have received 20 years of federally mandated education. Of the 94 special education students graduating in June 2003, the 19 designated for this service in FY 2004 are individuals with the most profound level of mental retardation and significant medical and/or physical challenges. CSB estimates that an additional \$990,529 would be required to serve the remaining 75 graduates and provide transportation for those graduates who require it. Including the June 2003 graduating class, total funding of \$16.8 million or approximately 20 percent of CSB's annual budget provides services for over 1,000 special education graduates. Due to the high annual cost per graduate, the Board of Supervisors directed that a study of the Mental Retardation Special Education Graduates Program be undertaken with the objective of redesigning services so that all special education graduates may be served within existing funding. Pending this program redesign, only 19 of the most needy graduates will be afforded service as part of this program in FY 2004.

### **Teen Center Redesign**

**\$229,207**

The Department of Community and Recreation Services (DCRS) proposes to realign teen center programs and services into a regional model to maximize agency resources, provide better coverage of programs during staff vacancies and absences, and facilitate coordination of services with other Human Services agencies. Based on community input, beginning in FY 2004, the current teen center model will transition from one with nine centers (one in each magisterial district) to a regional model comprised of five regional centers, ten neighborhood centers, and ten community-based programs. Each of the five regional teen centers would offer a full schedule of programs and activities. These facilities would be open year-round six days per week and would provide after-school and summer day activities as well as shuttle transportation to and from target communities and area schools. Each region would have two neighborhood drop-in centers that would offer open gym activities (basketball, volleyball, etc.). These facilities would be open on Friday and Saturday nights during the school year and on Tuesday, Wednesday, Thursday, and Friday nights in the summer.

The neighborhood centers would be located in areas of greatest need. Shuttle transportation from the neighborhood centers to the regional centers would be provided. Each region would also have two community program facilities that would provide for community-based clubs, alternative recreation programming, and short-term recreation programs and activities. These community programs would be specialized to the needs of the community and would promote youth participation at regional teen centers. It is anticipated that community programs would develop partnerships with other community organizations and schools. The goal of this redesign initiative is to provide greater flexibility in meeting the needs of teens and the community as well as eliminate barriers between magisterial districts. FY 2004 funding represents \$125,000 in Capital Equipment and \$104,207 in Operating Expenses.

## ***Support for Transportation***

### **Funding for Metro Operations**

**\$74.5 million**

Fairfax County's obligation for Metrorail and Metrobus operations as well as capital requirements is anticipated to be \$74.5 million in FY 2004. This funding supports existing Metrorail and Metrobus service levels as well as MetroAccess ridership, the continuation of Springfield Circulator Bus Services, and enhancements initiated by the Washington Metropolitan Area Transit Authority (WMATA) in FY 2003. It includes \$53.4 million in operating expenses and \$19.5 million in capital construction expenditures. These capital expenditures encompass the maintenance of facilities, equipment and buses, in addition to supporting the 103-mile Metrorail system. An amount of \$12.3 million in the capital program reflects the subsidy requirement for the Infrastructure Renewal Program, an amount that is expected to increase in future years. The anticipated County General Fund Transfer to Metro is \$16.4 million compared to the FY 2003 level of \$12.3 million. This increase in General Fund subsidy assumes level amounts of Gas Tax and State Aid as well as fare increase and cost reduction options that still must be approved by the WMATA Board of Directors. The General Fund Transfer increase is required due to the following factors: annual inflationary adjustments to local Bus/Rail/ADA subsidy totals; Census-related adjustments that have increased Fairfax's percentage of the local share; the annualization of bus service improvements added by WMATA in FY 2003; lower interest available for applied aid in FY 2004; and the beginning balance of \$500,000 that was used in FY 2003 to lower the General Fund requirement is not available in FY 2004. Since the WMATA budget will not be final until June 2003, any necessary adjustments to the FY 2004 funding level will be made at the *FY 2003 Carryover Review*.

### **County Transit Funding**

**\$20.3 million**

In FY 2004, the County will provide \$20.3 million for County Transit Systems, an increase of \$3.6 million over the FY 2003 funding level of \$16.7 million. This funding provides for operating and capital expenses for the FAIRFAX CONNECTOR bus system, which is comprised of the Huntington and Reston-Herndon Divisions, as well as the County's share of the subsidy for the Virginia Railway Express (VRE) commuter rail services. In FY 2003, the Community Bus Services Division and the Reston-Herndon Division were merged so that the services previously provided by two contractors from two garages could be accomplished more efficiently by one contractor at one garage. For FY 2004, the first fare increase for the FAIRFAX CONNECTOR since 1993 is proposed. This is expected to increase the base fare by 25 cents and increase the fare paid with a Metrorail-to-bus transfer. FY 2004 is also the first year of implementation of a plan to spread out the rate of bus replacement. FY 2004 funding includes \$3.3 million, which when combined with a balance anticipated as part of the *FY 2003 Third Quarter Review*, will allow for the replacement of 15 FAIRFAX CONNECTOR buses. Maintaining a regular program of bus replacement will sustain future bus service reliability and will reduce large funding fluctuations.

## ***Employee Compensation***

An organization's most valuable resource is its people. In local government, the key to delivering quality programs is recruiting and retaining employees who are dedicated to public service. One of the reasons Fairfax County has been able to meet a 24 percent increase in population since FY 1991 with an increase in authorized staffing of only 1.1 percent or 124 positions, is its workforce committed to developing innovative solutions in order to ensure efficient and effective operations. Fairfax County employees have consistently made productivity gains and taken on more responsibilities in an increasingly complex environment that requires different skills from just a decade ago. To sustain an effective workforce, the FY 2004 budget supports a compensation program that provides fair and equitable compensation and benefits that are competitive with the marketplace. The increased cost of this program in FY 2004 is \$28.32 million and is funded entirely within the Board of Supervisors' established budget guidelines.

### **Non-Public Safety Adjustments**

**\$11.53 million**

As of FY 2001, non-public safety employees' pay increases are based on Pay for Performance. FY 2002 was the last year for the cost-of-living adjustment for over 8,000 non-public safety employees. Employees have the opportunity to earn pay increases ranging from 0-7 percent depending on their performance rating. In FY 2004, funding of \$9,347,211 is included for General Fund agencies in addition to \$2,179,236 for General Fund-supported agencies for a total of \$11,526,447 for Pay for Performance awards. FY 2004 will be the fourth year of the Pay for Performance Program, which continues to be monitored and evaluated. Data on employee ratings, the distribution of ratings and the associated fiscal impact are being closely studied by staff who will be reviewing performance elements in those agencies with consistently high ratings to determine if the elements upon which employees are rated are appropriate.

Furthermore, in order to ensure that pay scales remain competitive with the market, non-public safety pay scales are increased in accordance with the annual market index which is calculated based on data from the Consumer Price Index; the Employment Cost Index, which includes private sector, state and local government salaries; and the Federal Wage adjustment. This is designed to keep County pay scales from falling below the marketplace and requiring a large-scale catch-up every few years. In FY 2004, the non-public safety pay scales will be adjusted 2.56 percent based on the current market index. However, it is important to note that employees do not receive this adjustment as they did in the past through a cost-of-living increase. Pay increases can only be earned through performance. By adjusting the pay scales however, employees' long-term earning potential remains competitive with the market.

### **Uniformed Public Safety Adjustments**

**\$9.30 million**

In FY 2004, pay increases for uniformed public safety employees who do not participate in Pay for Performance, will be linked to a market rate adjustment and step increments. Funding in the amount of \$1.92 million has been included for those eligible to receive public safety merit increments. In addition, \$7.38 million is included to provide a 2.56 percent market rate adjustment for all uniformed public safety employees.

**Market Study Results****\$0.23 million**

Fairfax County undertakes an annual market study to address issues of employee recruitment and retention, and to ensure pay competitiveness. Certain job classes are compared against comparable positions in both the public and private sectors. This year, the study included 55 core benchmark classes (selected based on the occurrence of matching job classes in the Metro area and the availability of sufficient market data in the recruitment area) as well as 26 supplemental classes reviewed as requested by agency directors. The core benchmark classes were increased by 11, from 44 for the FY 2003 Market Pay Study, due to the inclusion of additional comparative information on senior level professional positions as well as trade positions.

Based on the study findings, only 5 of the 81 classes benchmarked were found to be 5 percent or more behind the market average, requiring an adjustment. These classes include: Physical/Occupational Therapy Supervisor, Library Page, Chief Transit Operations, and Auto Parts Specialists I and II. Of the 324 positions in those classes, 279 are Library Pages who work limited hours. In accordance with current Personnel Regulations, individuals on the "S" pay plan move to the new pay grade, but remain at their current pay rate. Only those employees whose current pay falls below the minimum for the new pay grade will receive a pay adjustment. For FY 2004, \$225,000 is included to address this adjustment for the Library Page job class. The pay grade changes as a result of the market study are reflected in the Job Classification Table found in the Compensation Plan/Pay Schedules section in Volume 1 of the FY 2004 Advertised Budget Plan.

**Shift Differential****\$0.35 million**

FY 2004 is the final year of the three-year, planned phase-in of an increase in shift differential. Since it is necessary to provide a number of essential County services on a 24 hours a day, 7 days a week basis, County employees in those agencies work evening and overnight shifts to ensure this important coverage. In FY 2001, the Department of Human Resources surveyed other Washington area jurisdictions on their shift differential rates and found Fairfax County's to be among the lowest in the region. To bring these rates to a more comparable level, a three-year phased-in approach was adopted for all affected agencies except for the Fire and Rescue Department where the 24-hour shift differential was increased by \$0.44 effective January 2002. In FY 2004, the final year of the phase-in, the shift differential for all County employees on the 2<sup>nd</sup> shift is increased to \$0.65 and to \$0.90 for the 3<sup>rd</sup> shift, rates more consistent with the region. This results in an increase of \$0.35 million for FY 2004.

**OTHER EMPLOYEE-RELATED ITEMS****Health Insurance Cost Increase****\$3.46 million**

Fairfax County is not immune to the same trend of health insurance cost increases being seen nationally. For FY 2004, group health insurance premiums total \$42,784,134, an increase of \$3,456,497 or 8.8 percent over the *FY 2003 Revised Budget Plan*. This is based on projected premium increases of 15 percent for HMOs and 25 percent for the self insurance plan for calendar year 2004. In contrast to the slow medical care cost growth in the early to mid-1990s, spending in recent years for health care has steadily increased. Key drivers of this cost growth are increased utilization and the rising costs of prescription drugs. As strategies to contain health care costs, the County has employed plan modifications in recent years to increase deductibles and out-of-pocket limits as well as added incentives for generic drugs. This cost increase trend is expected to continue into FY 2005 and beyond.

**Retiree Health Benefits****\$0.86 million**

Fund 500, Retiree Health Benefits, provides monthly subsidy payments to eligible retirees of the County to help pay for health insurance. The current monthly subsidy is \$100 once a retiree or beneficiary reaches the eligibility age of 55 and for disability retirees at any age. However, beginning in FY 2004, subsidy payments will be adjusted to reflect proposed changes to the subsidy structure which includes a change from the flat per month subsidy to a graduated subsidy based on age and length of service. During FY 2004, the average number of subsidy recipients, including new retirees, who are eligible to receive the subsidy, is expected to increase by 157 or 8.5 percent, from 1,853 in FY 2003 to 2,010 in FY 2004. Estimates of the average number of subsidy recipients are based on a review of the projected number of retirements and health subsidy eligibility for personnel already retired from the Fairfax County Employees' Retirement, Uniformed, and Police Officers Retirement Systems. In FY 2004, the General Fund Transfer will increase by \$860,735 or 38.6 percent over the *FY 2003 Revised Budget Plan* level of \$2,228,491, to \$3,089,226.

**Retirement Systems****\$3.53 million**

The FY 2004 employer contributions total \$54,143,167, an increase of \$3,529,609 or 7.0 percent over the *FY 2003 Revised Budget Plan*. This increase is based on the impact of the changes in the employer contribution rates as determined by the actuarial valuation as well as the impact of pay for performance/merit increments for current staff and for new positions. In March 2002, the Board of Supervisors adopted a corridor approach to employer contributions, which enhances stability and ensures adequate funding of the Retirement Systems. In the corridor approach, a fixed contribution rate is assigned to each system and the County contributes at the fixed rate unless the system's funding ratio falls outside of a pre-selected corridor (90-120 percent). Once outside the corridor, the County rate is either increased or decreased to accelerate or decelerate the funding until the ratio falls back within the corridor. Based on the low rate of return associated with the current economy, it may be necessary to increase the employer contribution significantly in FY 2005 to remain within the corridor.

**Training****(\$0.94 million)**

Training funding in Agency 89, Employee Benefits, reflects a decrease of \$940,734 from the *FY 2003 Revised Budget Plan*. The decrease reflects the carryover of \$688,126 at the *FY 2002 Carryover Review*, as well as decreases of \$173,000 in technology-based training and \$79,608 for a five percent reduction in General County Training Programs. The recommended funding level of \$1.3 million supports the County's Tuition Assistance Program; General County Training including supervisory development, career development and team-building; the Language Skills Program; and Information Technology Training. In addition, funding for agency-specific training initiatives such as certification requirements for Police, Fire, Sheriff and others is included in the individual agency operating budgets.

## ***Reorganization/Redesign/Business Operations***

### **Office for Women**

**(\$0.22 million)**

The Office for Women (OFW) will shift from a focus of policy work in support of the Commission for Women to more emphasis on services and programs. This shift reflects the desire of the Commission for Women to reach more vulnerable women and girls and improve their chances for greater economic stability. The core functions include skills development, business development, and the broader policy and program work for the Commission for Women. Other activities and related outreach that have previously been supported by the OFW, including consultation and training in career development for the County workforce and various agencies, and providing various programs and public forums such as the legal roundtable and girls in technology, will no longer be part of the agency's core functions. This realignment of core functions is reflected in both the staffing and funding levels for FY 2004 where 4/3.5 SYE positions will be abolished and the remaining 4/4.0 SYE positions will focus on services that improve the economic self-sufficiency of low-income, minority and/or underserved women.

### **Decal Mail-Out Program**

**(\$0.48 million)**

As part of a business process redesign, the Department of Tax Administration will realize a net savings of \$483,695 due to the implementation of the Advance Decal Sales process for FY 2004. On January 6, 2003, the Board of Supervisors approved the advance mailing of vehicle decals with personal property tax bills to citizens who have no delinquent taxes. While it will require a taxpayer education campaign, this action will reduce counter traffic and seasonal cashier funding by 64 percent. Furthermore, although this redesign is not anticipated to affect revenue, collections will be monitored to ensure that no decrease occurs.

### **Human Services IT Reorganization**

**Net \$0**

During FY 2003, County staff conducted an intensive review of the information technology (IT) requirements of Human Service agencies to identify unmet needs and service gaps that have developed over the past few years as a result of increasing service demands. Among the findings was an increasing dependence on technology to deliver services and support clients, as well as significant growth in the complexity of services being provided to citizens and complexity in technology solutions required to provide the services. This has resulted in a growing number of business applications used in the Human Services area, an increase in technical equipment deployed, and associated demand for adequate technical support resources to maintain these systems.

In order to meet unmet and changing needs, improve service delivery, strengthen the IT strategic focus of Human Service agencies, and refocus resources to build upon economies of scale, the FY 2004 budget proposes a plan that accomplishes this task and leverages County staff resources more efficiently. To implement this plan, 28/28.0 SYE Information Technology positions in the Department of Administration for Human Services are transferred to the Department of Information Technology in an effort to leverage expertise in that area. A small Information Technology staff, including one position transferred from the Department of Family Services, will exist in the Department of Administration for Human Services primarily to provide interagency coordination as well as strategic planning and implementation functions. Since this plan relies on existing resources, no additional funding is required.

**Information Technology (IT)****\$9.65 million**

In FY 2004, \$9,449,844 will be transferred from the General Fund and supplemented by \$200,000 in interest income to fund projects totaling \$9,649,844. Based on financial constraints for FY 2004, agencies were given stringent requirements that any project requests must meet the following criteria: no new projects would be funded; additional funding for existing projects would only be considered for contractual obligations and to complete a phase of the project; and the project must be completed and maintained without additional staff. In addition, proposed projects were reviewed from both a business and a technical perspective. On the business side, consideration included whether the project would benefit citizens, the County, or both. On the technical side, factors included how closely the project matched existing County IT infrastructure as well as its impact, and the technical risks associated with the commercial availability of and the organizational experience with the proposed hardware, software and support.

Final funding consideration was guided by the five IT priorities established by the Senior Information Technology Steering Committee, which consists of the County Executive and senior County managers. The funding distribution by priorities is shown below:

<b>Priority</b>	<b>FY 2004 Advertised Funding</b>
Convenient Access to Information and Services	\$1.48 million
High Level of Responsiveness to Customer Requirements	\$2.52 million
Management of County Information Assets	\$2.79 million
Management of County Technology Assets	\$2.52 million
Management of County Human Resource Assets	<u>\$0.33 million</u>
<b>TOTAL</b>	<b>\$9.65 million</b>

**New Athletic Field Maintenance Program****Net Cost \$2.22 million**

With the growth in Fairfax County's population, there is increasing pressure to provide an adequate number of safe and playable athletic fields. In the past several years, the funding level for athletic field maintenance has not been sufficient to address field maintenance requirements or the inconsistencies between Park Authority fields and those located at the County's elementary and middle schools. This has limited the availability, allocation and cross utilization of these fields. A new partnership with the community is necessary to identify adequate resources to enhance maintenance programs. The annual cost for the new athletic field maintenance program for Park Authority and Fairfax County Public School (FCPS) fields is approximately \$5.52 million, which is based on the consolidation of existing funds currently dedicated to field maintenance in the amount of \$3.52 million along with the addition of \$2.0 million to enhance maintenance levels and increase field playability. This new program is designed to provide a consistent maintenance standard for all athletic fields, improving the overall condition of Park Authority athletic fields and dramatically improving the condition of FCPS athletic fields at elementary and middle schools through the provision of annual field preparation and routine weekly maintenance formerly performed only on Park Authority fields. It will also provide the funding necessary to maintain lighting, irrigation systems, fencing and other field amenities that have been recently installed to improve field conditions and availability. In addition, this initiative will consolidate all athletic field maintenance activities and will increase the number of fields available for use.



Six additional positions have been included to address the increased workload necessary to sustain the increase in athletic field maintenance levels. In partnership with the community, a new athletic field user fee will be charged to groups who apply for space on fields scheduled through the Department of Community and Recreational Services and maintained by the Fairfax County Park Authority. Staff from the Department of Community and Recreation Services, and the Fairfax County Park Authority will work with the Fairfax County Athletic Council to develop a fee structure to recover the estimated \$3.3 million in offsetting revenue. The net County cost of the new, enhanced program is \$2.2 million, compared to the previous program costs of \$3.52 million. The resulting program improves rather than reduces field maintenance standards, recoups partial costs from user fees and makes fields more available for the many sports activities in the County.

**Termination of Solid Waste Reduction and Recycling Centers \$0**

The Solid Waste Reduction and Recycling Centers (SWRRC) program operates on a user fee basis in which participants purchase a permit that entitles them to use the disposal and recycling facilities at two SWRRC sites located in Great Falls and McLean. The services provided to SWRRC customers are provided by staff and equipment paid for by Fund 109, Refuse Collection and Recycling Operations. In order to ensure adequate operating funds, FY 2003 rates were increased from \$195 to \$225, while cost reductions were made in staff and hours at the two sites. The \$225 rate assumed the participation of 820 full-year customers. As of January 21, 2003, there were only 780 full-year customers. The number of customers using this service has been declining each year since FY 1997 when there were 1,593 participants. SWRRC program participation and costs have been carefully monitored by Refuse Collection and Recycling Operations staff and it is projected that the SWRRC program will have a deficit of approximately \$9,622 for FY 2003 due primarily to the declining customer base. A General Fund Transfer to fund this deficit will be included in the *FY 2003 Third Quarter Review*.

In order to avoid further General Fund subsidy of the SWRRC program, the FY 2004 Advertised Budget Plan assumes that the program will end effective June 28, 2003 (last Saturday of operations) and will not be offered in FY 2004. It should be noted that an estimated fee of \$255 would have been necessary to continue to provide this service assuming a full-year customer base of 785 customers. This represents an increase of \$30.00 or 13.3 percent over the FY 2003 fee of \$225. However, as the FY 2003 full-time customer base was only 780 customers, the 785 estimate is considered too optimistic given the past history of customer declines when rates are increased. Historically the program has experienced an average decline of 17 percent in the customer base when a rate increase is implemented. Assuming a 17 percent decline in the full-year customer base of 780, the customer base would decrease to 647 and the fee requirement would increase to approximately \$311 per customer. It should be noted that the agency explored several alternatives – close the McLean site, or close both sites and find one new centrally located site. However, all of the alternatives considered involved decreased services and required increasing fees beyond FY 2003 levels due to anticipated declines in the customer base.

## **Capital Construction Program**

### **Capital Improvement Program Enhancements**

In FY 2004, the County will continue to use the recently enhanced Capital Improvement Program (CIP) to more effectively plan for its capital facility requirements and to manage its existing capital facility assets. The County has been challenged in recent years to keep pace with facility requirements - both in terms of new facilities to address population growth as well as the ongoing capital renewal needs of existing facilities and infrastructure. As part of the FY 2003 CIP, the Board of Supervisors approved the Principles for Sound Capital Planning and Criteria for Recommending Capital Projects. For the FY 2004 - 2008 CIP, the Principles and Criteria were used for the first time to develop a priority ranking of all existing and future CIP projects. In addition, other enhancements include: earlier and more frequent communication during the development of the CIP with the Board of Supervisors, the Planning Commission, other Boards, Authorities and Commissions and user agencies; an enhanced description of the explicit linkages between the CIP, the Comprehensive Plan and the annual budget; and considerable improvements to the format and appearance of the CIP document. This year, the CIP will be released concurrently with the FY 2004 Advertised Budget Plan.

### **Paydown Construction Program**

**\$20.06 million**

For FY 2004, a total of \$20,055,817 is included for County Paydown construction and is directed to the most critical projects. This program will be supported with a General Fund transfer of \$6,393,041, State revenue of \$8,362,776, \$3,300,000 in new athletic field user fees, and \$2,000,000 in other revenues. Further detail is provided in the Capital Projects Overview section of this volume.

### **County Maintenance**

**\$1.61 million**

Funding in the amount of \$1,610,000 will continue to provide general maintenance funds to address priority requirements at County facilities including carpet replacement; HVAC/electrical replacement; roof repair and waterproofing; parking lot resurfacing; fire alarm replacement; emergency generator replacement; and Americans with Disabilities Act (ADA) compliance at County facilities. Funding is also included for miscellaneous building repairs.

### **Parks Maintenance**

**\$1.73 million**

Funding in the amount of \$1,729,000 has been included for Park maintenance at non-revenue supported Park facilities to address such items as repairs/replacements to roofs; electrical and lighting systems; security and fire alarms; sprinklers; HVAC equipment; grounds maintenance; minor routine preventive maintenance; and ongoing implementation of ADA compliance at Park facilities.

### **Athletic Field Maintenance/Lighting/Match Program**

**\$6.02 million**

Funding in the amount of \$6,022,813 has been included, which addresses the Athletic Field Maintenance program of \$5,522,813 as previously discussed. In addition, funding of \$500,000 is provided for upgrading athletic field lighting at selected boys baseball and girls softball fields, as well as for the Athletic Field Matching Program. Organizations with requests must provide a 50 percent match in funds, and project funds are restricted to those improvements that upgrade fields, develop new game fields, or improve player safety. Requests for amenities such as bleachers, bleacher pads, batting cages, fencing, and dugouts are not considered within this program.

**Stormwater Management****\$2.22 million**

Funding in the amount of \$2,220,000 has been included for storm drainage maintenance and emergency repairs including: Kingstowne environmental monitoring; dam safety inspections and improvements; perennial stream mapping; annual emergency drainage repairs throughout the County; and the Virginia Pollutant Discharge Elimination System (VPDES) Municipal Separate Storm Sewer System (MS4) discharge permit, which is considered a renewal of the National Pollutant Discharge Elimination System (NPDES) permit and will be valid for five years.

**New or Renovated County Facilities****\$3.89 million**

Funding in the amount of \$3,892,622 has been included for new or renovated County facilities including: \$1,000,000 for the acquisition of land or open space preservation throughout the County; \$500,000 to help offset construction costs associated with the West County Recreation Center; \$50,000 to provide for renovations including critical wiring and electrical modifications to the County's Data Center to ensure it remains highly dependable and secure; \$2,142,622 to continue to address property management and development at the Laurel Hill property; and \$200,000 to begin to address prioritized modifications at County facilities to ensure compliance with the Health Insurance Portability and Accountability Act (HIPAA). The HIPAA mandate requires compliance with electronic transmission, privacy, disclosure, security, and storage regulations with respect to both employee and customer health data to protect the privacy of individually identifiable information.

**Payments and Obligations****\$2.31 million**

Funding in the amount of \$2,311,382 has been provided for costs associated with annual contributions and contractual obligations. Funding of \$1,021,702 is required for the second year of a five-year lease-purchase agreement for systems furniture at the new South County Center. In addition, \$500,000 is included for the County's annual contribution to offset school operating and overhead costs associated with new SACC centers. Finally, funding of \$789,680 is included for the County's annual contribution to the Northern Virginia Community College (NVCC) capital program, which provides for continued construction and maintenance of various capital projects on college campuses within the NVCC system.

**Revitalization Initiatives****\$1.60 million**

Funding totaling \$1,600,000 is provided for Commercial Revitalization projects including \$665,000 to be approved by the Board of Supervisors in the context of the Capital Improvement Program (CIP) and/or other planning discussions; and \$935,000 for specific commercial revitalization efforts in Baileys Crossroads/Seven Corners, Annandale, Richmond Highway, Lake Anne, Merrifield, Springfield, and McLean, as well as Commercial Revitalization program costs.

**Other Paydown Projects****\$0.67 million**

Other paydown projects supported in FY 2004 total \$670,000 and include: safety upgrades and emergency repairs to trails and sidewalks; VDOT participation for sidewalk repair and replacement; developer defaults; annual road maintenance; and the Board of Road Viewers program.

## **Bond-Funded Projects**

**\$181.14 million**

In FY 2004, an amount of \$181,140,532 is included in General Obligation bond funding. Of this amount, \$130,000,000 is budgeted in Fund 390, Public School Construction, and \$2,919,980 has been included in Fund 309, Metro Operations and Construction, to support the 103-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses. In addition, FY 2004 bond funding in the amount of \$48,220,552 includes the County contribution of \$2,250,000 to the Northern Virginia Regional Park Authority, \$1,000,000 for design costs associated with the West Ox CONNECTOR Bus Facility, \$34,970,552 for the remaining authorized bonds associated with the expansion of the Jennings Judicial Center, and \$10,000,000 for land acquisition within the Park Authority bond program as approved by the voters in November 2002. Funding for these bond projects is consistent with the FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013).

## **TAX RATE AND FEE ADJUSTMENTS**

As part of the adoption of the FY 2003 Budget, the Board of Supervisors directed staff to review County fees and fares with the intent of maximizing revenue and cost recovery for those services supported by fees and fares. This analysis indicated that the County could generate an additional \$5.1 million through fee adjustments including \$2.5 million in General Fund revenues and \$0.5 million in the General Fund-Supported County Transit Fund associated with a transit fare increase. Also included in the \$5.1 million is an increase to the E-911 tax that would generate \$2.1 million based on what the *Code of Virginia* will allow in recovered costs as well as the extent to which current allowable costs are being covered. These adjustments are listed below along with the Sewer Service Rate and Availability Charges. Details on the General Fund fee increases can be found in the Revenue Section of this Overview volume.

### **General Fund – Fee Increases**

General Fund revenue enhancements totaling \$2.5 million associated with increased user fees, permits and fines to bring them more in line with surrounding localities. They include:

▶ Animal Impoundment Fees	\$40,000
▶ Health Inspection Fees	\$106,080
▶ Parking Fees at the Public Safety Complex	\$150,000
▶ Zoning Fees	\$153,104
▶ Fire Marshal Fees	\$160,000
▶ Residential Permit Parking District Decal	\$220,000
▶ Recreation Fees	\$268,159
▶ Overdue Library Book Penalties	\$300,000
▶ Parking Violation Fines	\$1,065,405

### **Transit Fare Increase**

In FY 2004, Fairfax County plans to institute the first fare increase on the FAIRFAX CONNECTOR since 1993, while still maintaining fares consistent with other providers in the metropolitan region. This fare increase is expected to increase the base fare by \$0.25 and increase the fare paid with a Metrorail-to-bus transfer. On the vast majority of routes in the FAIRFAX CONNECTOR system, base fares will be increased from \$0.50 to \$0.75. Fare adjustments on the FAIRFAX CONNECTOR express routes (consisting of routes 306, 383, 384, 385, and 989), as well as the increase on the Metrorail-to-bus transfer are also likely to occur. An additional \$0.5 million in fare revenue is anticipated as a result of this increase.

### **E-911 Rate Increase**

The main source of revenue for Fund 120, E-911, is E-911 tax receipts, a revenue source that is experiencing declining growth rates. In FY 2002, Fairfax County posted a decrease in actual E-911 fee revenue of 4.9 percent from the previous fiscal year. During the three fiscal years prior to FY 2002, the County experienced increases of 4.7 percent, 3.5 percent, and 4.1 percent, respectively. Current projections for FY 2003 indicate another decrease from the FY 2002 actual revenue received. This revised estimate will be reflected in the *FY 2003 Third Quarter Review*. This decrease is a reflection of changes in telephone line installations within County businesses and residences. In addition, staffing requirements to meet growing operational demands, and ongoing technological developments, both for upgrade and replacement, have increased expenditures in this fund over the past several years. As a result, an increase to the E-911 tax rate of \$0.25 per line, from \$1.75 per line to \$2.00 per line, is recommended. The E-911 tax rate has remained at the same level since FY 1998 when it was raised from \$1.69 per line to the current \$1.75 per line. To fund FY 2004 expenditure requirements without an increase in the General Fund Transfer, a rate of \$2.33 per line would be necessary. The statutory cap on the E-911 tax rate is \$3.00 per line. To fund FY 2004 expenditure requirements without an increase of \$0.25 per line to the E-911 tax rate, a General Fund Transfer of \$9,427,947 would be necessary, an increase of \$2,053,030 over what is currently included in the FY 2004 Advertised Budget Plan.

### **Sewer Fees Increase**

The FY 2004 Sewer Service Charge and Availability Fee are based on increased costs associated with capital project construction, system operation and maintenance, debt service, and upgrades to effectively reduce nitrogen discharge from wastewater treatment plants in order to meet new, more stringent nitrogen discharge limitations. In FY 2004, Availability Fees will increase from \$5,247 to \$5,431 for single-family homes based on current projections of capital requirements. The Availability Fee rate for all types of units are adjusted based on expenses associated with treatment plant upgrades and interjurisdictional payments that result from population growth, more stringent treatment requirements, and inflation. The Sewer Service Charge rate will increase from \$2.95 to \$3.03 per 1,000 gallons of water consumption in FY 2004. Based on this rate increase, the additional annual cost to the typical household is anticipated to be \$6.08. Sewer Service Charges are adjusted based on projected capital requirements associated with the renovation and rehabilitation of existing treatment facilities.

## **FINANCIAL FORECAST**

The Financial Forecast for FY 2005 reflects a deficit of approximately \$5.1 million. In accordance with the Board's Budget Guidelines, the increases in County expenditures and the transfer to the Schools have been limited to match the revenue growth which is anticipated to be 4.96 percent in FY 2005. As a result, County and School spending levels will need to be suppressed to fit within the scope of this projected revenue growth. This will again make it extremely difficult to accommodate the necessary cost increases associated with inflation, population growth, state and federal mandates, and other factors. County staff will be working to continue to identify cost savings and other redesign opportunities that may be possible to offset some of this deficit. However, the County will be challenged to fit its many service requirements within the scope of available resources. Details of the FY 2005 Forecast can be found in the Financial Forecast section of this volume.

### **CONCLUSION**

As you can see, the challenge to balancing the FY 2004 budget, while effecting a tax rate cut for citizens, has required a very comprehensive approach, which takes into account expenditure reductions, revenue enhancements, and a willingness to look critically at current operations to determine ways to become more cost-effective. As one of my major priorities during 2003, all agencies are developing and linking their strategic plans to the County's Core Purpose and Vision Elements, put forth by staff and shown below, so we will be better able to position Fairfax County to address fiscal challenges, meet the community's expectations, and ensure our long-term sustainability. Across the County, agency staff are asking the question of how what they do contributes to achieving the Core Purpose. Where we encounter activities or functions that do not support these elements, we will have to ask if that is something on which we should be spending our scarce resources. The County's Budget Process Redesign effort will also ensure that the FY 2005 budget strengthens this linkage and further enhances accountability.

#### **CORE PURPOSE AND VISION ELEMENTS**

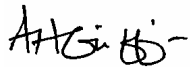
To protect and enrich the quality of life for the people,  
neighborhoods,  
and diverse communities of Fairfax County by:

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

As seen through our program to educate middle and high school students about the level of government “Closest to the People,” local government truly is at the forefront of citizens’ lives – where services are envisioned, financed and delivered. Nevertheless, at times we are frustrated by forces beyond our control, including the national, state and local economies; unfunded legislative mandates; individual and collective threats to our safety and well-being; as well as local factors such as demographic trends. Change is one of our few constants, requiring us to continually adapt. Balancing out these challenges are our internal strengths and external opportunities. We are extremely fortunate to have a dedicated workforce that has achieved significant productivity improvements over the past decade. Again, it is important to note that while the County’s population has increased by over 24 percent in the period since the 1990 Census, the County workforce has grown by only 1.1 percent! This is despite adding over 100 new facilities and service improvements including fire stations, libraries, and School Age Child Care (SACC) centers, among other services requested by citizens.

I welcome the Board’s input on our strategic direction and appreciate your support over this past year. Without working together, we would not have been able to achieve what we did despite significant obstacles and other challenges. I would also like to express my appreciation to all County employees who continue to contribute in untold ways to making Fairfax County the standard against which others in local government compare themselves. In spite of the many cutbacks, employees have continued to find creative and innovative ways of providing high quality services to all citizens. I look forward to working with you over the coming months as we adopt a fiscal plan that allows us to meet our Core Purpose with the resources we have available.

Respectfully submitted,



Anthony H. Griffin  
County Executive



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# Budget Highlights

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This section includes:

- ▶ *Fairfax County Budget Facts  
(Page 36)*
- ▶ *General Fund Receipts  
(Page 37)*
- ▶ *General Fund Disbursement  
(Page 38)*
- ▶ *Budget Highlights  
(Page 39)*
- ▶ *Revenue All Funds – Pie Chart  
(Page 59)*
- ▶ *Expenditures All Funds – Pie Chart  
(Page 60)*

# BUDGET HIGHLIGHTS

## FY 2004 FAIRFAX COUNTY BUDGET FACTS

### Budget Guidelines

- ◆ In April 2002, the Board of Supervisors approved **Budget Guidelines** that directed the County Executive to develop a budget for Fiscal Year 2004 that limits increases in expenditures to projected increases in revenues.
- ◆ If Real Estate assessments continue to experience double-digit increases, the Board directed the County Executive to develop a budget for FY 2004 that includes a reduction in the Real Estate tax rate.
- ◆ **The County's transfer to the Fairfax County Public Schools (FCPS)** should also be limited to the projected rate of increase in County revenues.
- ◆ **In order to prevent future structural imbalances**, non-recurring funds will be directed toward non-recurring uses and only recurring resources may be targeted toward recurring expenses.
- ◆ **One-half of the balance** remaining after Carryover adjustments and the allocation to the Revenue Stabilization Fund is to be allocated to the Schools to support non-recurring requirements.

### Tax Base

- ◆ **Total FY 2004 General Fund Revenue** is \$2.56 billion and reflects an increase of \$116.01 million or 4.75 percent over the *FY 2003 Revised Budget Plan*.
- ◆ **One Real Estate Penny** is equivalent to approximately \$13.05 million in tax revenue.
- ◆ **One Personal Property Penny** is equivalent to approximately \$0.97 million in tax revenue.
- ◆ **Average Residential Assessed Property Value** is projected at \$317,240.
- ◆ **The Commercial/Industrial percentage** of the County's Real Estate Tax base is 19.14 percent.
- ◆ **Assessed Value** of all real property is projected to increase \$14.3 billion or 12.48 percent over FY 2003.
- ◆ **Real Estate and Personal Property Taxes** (including the Personal Property portion being reimbursed by the Commonwealth) comprise approximately 77.0 percent of Combined General Fund Revenues.

### Expenditures

- ◆ **General Fund Direct Expenditures** total \$945.56 million, a decrease of 0.98 percent from the *FY 2003 Revised Budget Plan*.
- ◆ **General Fund Disbursements** total \$2.56 billion and reflect an increase of \$69.06 million or 2.77 percent over the *FY 2003 Revised Budget Plan*.
- ◆ **The County General Fund Transfer** for school operations totals \$1.24 billion, an increase of \$69.60 million or 5.95 percent over the *FY 2003 Revised Budget Plan* transfer.
- ◆ **Expenditures for All Appropriated Funds** total \$4.5 billion.
- ◆ **General Fund Support for Information Technology (IT) Projects** is \$9.45 million. FY 2004 project consideration was guided by priorities established by the IT Senior Steering Committee. Projects with the highest priority include those mandated by the federal or state government and those necessary to complete previous project investments.
- ◆ **Pay-As-You-Go Capital Construction** projects total \$14.4 million.
- ◆ **Authorized Positions** for all funds are decreasing by a net 75/76.66 SYE positions in FY 2004. This reflects a decrease of 124/125.15 SYE positions associated with agency budget reductions, partially offset by an increase of 49/48.49 SYE positions, most of which are for new facilities.

### Tax Rates

- ◆ **Real Estate Tax Rate** is reduced from \$1.21 to \$1.16 per \$100 assessed value.
- ◆ **Personal Property Tax Rate** remains at \$4.57 per \$100 assessed value.
- ◆ **Refuse Disposal Rate** remains constant at \$45 per ton.
- ◆ **Leaf Collection Rate** remains constant at 1 cent per \$100 assessed valuation.
- ◆ **Sewer Service Rate** increases from \$2.95 to \$3.03 per 1,000 gallons of water consumption.
- ◆ **Sewer Availability Charge** for new single family homes increases from \$5,247 to \$5,431.
- ◆ **Refuse Collection Rate** for County collected sanitation districts remains at \$210 per household.
- ◆ **Solid Waste Ash Disposal Rate** remains constant at \$11.50 per ton.
- ◆ **Integrated Pest Management Program**, a Countywide Special Tax, remains at \$0.001 per \$100 of assessed value, or an average of \$3.17 per household.
- ◆ **E-911 Tax Rate** is increased from \$1.75 to \$2.50 per line per month in order to recover more of the expenditures allowable by the *Code of Virginia*.

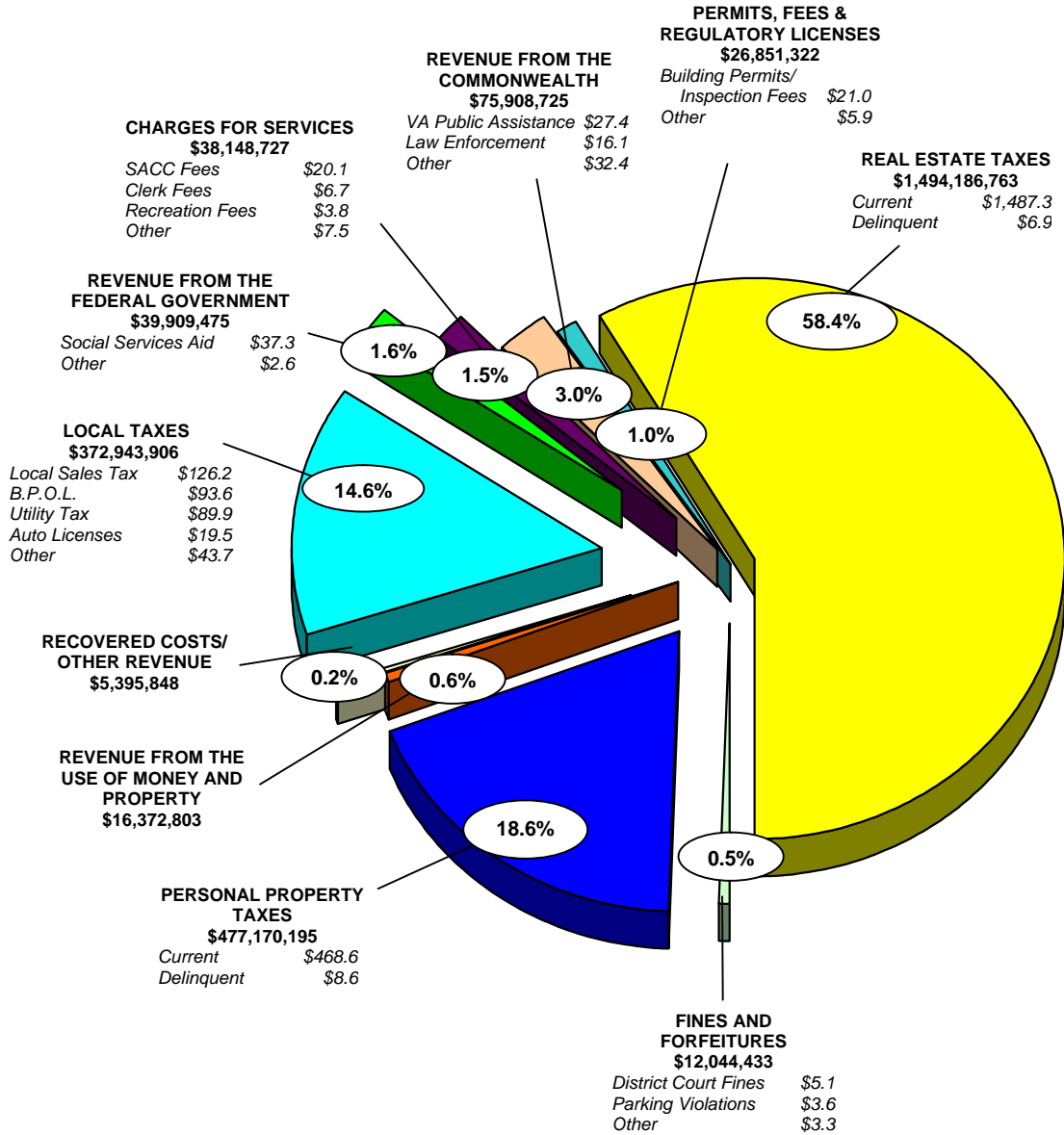
### Population

- ◆ **Fairfax County's population** is projected to be 1,015,600 persons as of January 2003. This is an increase of 1.8 percent over the January 2002 estimate of 998,153 and an increase of 24.1 percent over the 1990 census count of 818,584.

# BUDGET HIGHLIGHTS

## FY 2004 GENERAL FUND RECEIPTS

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

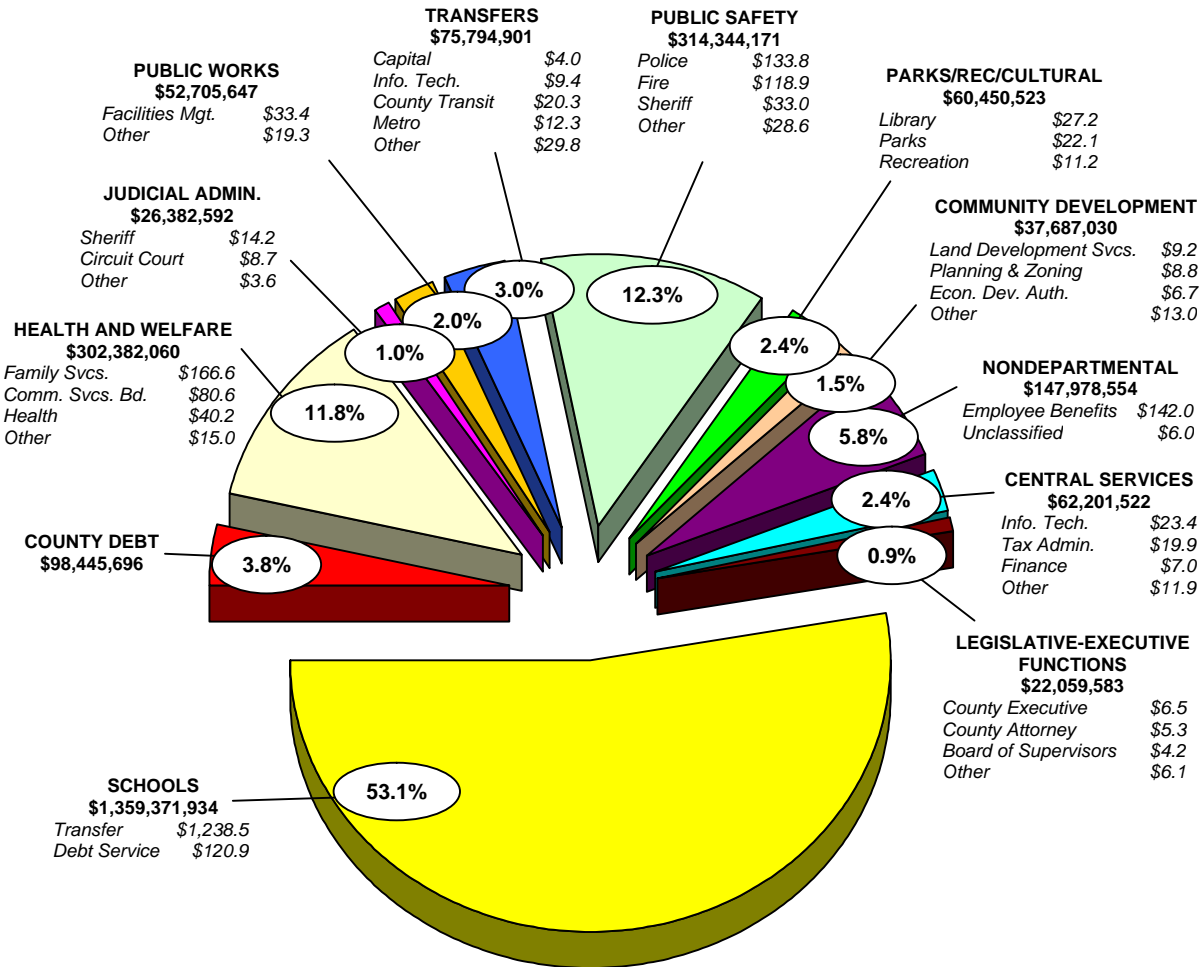


**FY 2004 GENERAL FUND RECEIPTS = \$2,558,932,197**

# BUDGET HIGHLIGHTS

## FY 2004 GENERAL FUND DISBURSEMENTS

Where it goes . . .  
(subcategories in millions)



**FY 2004 GENERAL FUND DISBURSEMENTS = \$2,559,804,213**

# BUDGET HIGHLIGHTS

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## BUDGET HIGHLIGHTS

This section provides a synopsis of major highlights of the FY 2004 Adopted Budget Plan, which includes a 5-cent reduction in the real estate tax rate, a net decrease of 75/76.66 SYE positions, as well as funding associated with the opening of new County facilities and other service requirements. The *Budget Highlights* are summarized in the following sections:

- ◆ County Support for Fairfax County Public Schools
- ◆ Support for Public Safety
- ◆ Other New Facilities
- ◆ Support for Youth, Family and the Community
- ◆ Support for Transportation
- ◆ Employee Compensation
- ◆ Reorganization/Redesign/Business Operations
- ◆ Capital Construction Program
- ◆ Tax Rate and Fee Adjustments
- ◆ Financial Forecast
- ◆ Performance Measurement
- ◆ Fairfax County Economic Index
- ◆ Budget Process Redesign
- ◆ Budget Reductions

## County Support for Fairfax County Public Schools

For FY 2004, Fairfax County is providing 53 percent of its total General Fund budget to Fairfax County Public Schools (FCPS), which is the highest level in over 20 years. This level of funding accounts for approximately 75 percent of the FCPS Operating budget. The County provides funding through two transfers – one to support FCPS operations and another to support debt service for bond-funded projects to build new schools and renew older facilities.

### General Fund Transfers

#### School Operating Fund

**\$1.24 billion**

A transfer of \$1,238,475,201 to the School Operating Fund is included, which represents an increase of \$69,599,934 or 5.95 percent. The combined transfer for School Operating and School Debt Service is \$1.36 billion, which represents 53.1 percent of total County disbursements.

# BUDGET HIGHLIGHTS

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## **School Debt Service**

**\$120.90 million**

The FY 2004 transfer for School Debt Service is \$120,896,733, an increase of \$7,291,952 or 6.42 percent over the *FY 2003 Revised Budget Plan*. In FY 2004, the County has included bond sales of \$130 million for new construction and school renewals. Funding for Public School construction was \$130 million a year in FY 2000, 2001 and 2002, and \$136.4 million in FY 2003. The Board of Supervisors agreed to increase the annual bonding level from \$100 million to \$130 million in FY 2000 and again in FY 2001 contingent on FCPS paying the debt service from School Operating revenues. However, to help meet FCPS operating needs, the Board of Supervisors agreed to fund this additional debt service in FY 2003. The \$5.6 million cost is addressed in the FY 2004 budget. The Board of Supervisors and the School Board also approved a proposal to accelerate the construction of the South County High School by leveraging the proceeds from the sale and development of adjacent County-owned property in the Laurel Hill area. As part of the proposal, the County will sell an adjacent site for development as a senior graduated care facility and use the proceeds of \$18.2 million to partially fund the construction of the high school. Construction funding will be provided through a bond issue of the Fairfax County Economic Development Authority and secured through an Installment Purchase Contract with the County. Debt Service payments are expected to begin in FY 2007. In addition, the Park Authority has agreed to participate in the financing and will construct a golf course on adjacent park property. No appropriation is required in the FY 2004 Adopted Budget Plan for capital or operating expenditures as a result of this proposal.

## **Other County Support for FCPS**

**\$47.1 million**

Fairfax County provides additional support to the Fairfax County Public Schools over and above the Operating and Debt Service transfers shown above. For FY 2004, this support totals \$47.1 million to fund the following:

- ◆ \$27.0 million for the Comprehensive Services Act (CSA), Head Start and School Age Child Care (SACC) programs
- ◆ \$8.5 million to support Public School Nurses and Clinic Room Aides for schools including the addition of 1/1.0 Staff Year Equivalent (SYE) Public Health Nurse and 6/4.53 SYE Clinic Room Aides
- ◆ \$7.0 million for School Crossing Guards; School Resource Officers who are now assigned to all FCPS high schools, middle schools and alternative schools; and security for activities such as proms and football games
- ◆ \$3.2 million for athletic field maintenance and other recreation programs
- ◆ \$1.3 million in services provided by the Fairfax-Falls Church Community Services Board and
- ◆ \$0.1 million for fire safety programs for preschool and middle school age students

## **Support for Public Safety**

### **COPS UHP Positions**

**\$5.19 million**

One vital component of the Police Department's commitment to Community Policing is the U.S. Department of Justice's Community Oriented Policing Universal Hiring Program (COPS UHP) grant. This program provides three years of federal funding support (in conjunction with a local cash match requirement from participating jurisdictions) to allow for the hire or rehire of additional sworn law enforcement officers as part of an overall plan to address crime and related problems through community policing. On October 28, 2002, the Board of Supervisors approved an additional 52/52.0 SYE positions associated with the COPS UHP VI grant to begin in FY 2004. This is the sixth grant of its kind awarded to Fairfax County. Funding of \$5,190,968 has been included in the FY 2004 Adopted Budget Plan for Fairfax County's local cash match requirement for this grant.

# BUDGET HIGHLIGHTS

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## **Anticipated Opening of Two New Fire Stations**

**\$3.90 million**

To respond to the increasing service demands associated with population growth, two new fire stations, Fairfax Center and Crosspointe, will open in FY 2005. In anticipation of the opening of these new fire stations, FY 2004 funding of \$3.9 million is provided to begin phasing in staffing, including 15/15.0 SYE positions, as well as initiate procurement of the necessary vehicles and equipment that require a long lead-time for procurement. Phasing in these resources in advance will enable a more timely opening and provision of these essential public safety services. It is anticipated that prior to the opening of the two stations, 12/12.0 SYE positions will be used to staff a ladder truck at Station 27, West Springfield, enabling the Fire and Rescue Department (FRD) to address the need for this type of unit in this part of the County in advance of the availability of the two new stations. Once the two new stations are operational, the FRD will reassess the needs of all County stations with regard to operational requirements. FY 2005 costs associated with these two stations are anticipated to be \$6.2 million, including \$5.2 million for staffing as well as \$1.0 million for operating costs.

## **General Fund Transfer**

### **Public Safety Communications Center Operations**

**\$5.42 million**

Fund 120, E-911, accounts for E-911 revenues and expenditures separately as stipulated by Virginia General Assembly legislation approved in 2000. This fund includes revenue from estimated E-911 fees and Commonwealth reimbursement associated with Wireless E-911. All expenditures allowable by law associated with the Public Safety Communications Center (PSCC) are billed directly to this fund. Information technology projects associated with the PSCC are also budgeted in this fund. A General Fund Transfer supports any difference between revenues and expenditures. Expenditure requirements within this fund continue to increase and outpace E-911 revenue growth. FY 2004 Personnel Services expenditure requirements reflect the continued dependence on overtime to offset the high vacancy and turnover rates that have plagued the PSCC the last several years. FY 2004 operating expenses and IT expenditure requirements remain relatively stable, even as projects come to completion. To partially offset the increased costs of providing this service, and to reduce the reliance upon General Fund support, the E-911 tax rate is increased \$0.75 per line per month, from \$1.75 to \$2.50. This increase will generate an additional \$4.8 million. As a result, the General Fund Transfer for FY 2004 is \$5,421,174, a decrease of \$1,552,924 or 22.3 percent from the FY 2003 level of \$6,974,098.

## **West Nile Virus Prevention**

**\$1.61 million**

In 2002, with 13 confirmed human cases of West Nile virus, Fairfax County reached Risk Level 5 as defined in the *West Nile Virus Response Plans* issued by the Virginia Department of Health and the Washington Metropolitan Council of Governments Health Officers Committee. Risk Level 5 is the highest defined risk level, indicating West Nile virus is endemic to the County and is here to stay for the foreseeable future. Staff is currently working to develop a comprehensive mosquito surveillance and management plan for Fairfax County to suppress the virus in the bird and mosquito populations and slow the transmission to humans. A subcommittee of the County's Environmental Coordinating Committee has been examining the challenges of addressing West Nile virus prevention and is identifying cross-agency strategies for the future direction and approach to mosquito surveillance and the treatment of geographically-affected areas. In FY 2004, funding of \$1,611,443 will provide for program management, treatment of 75,000 stormwater catch basins, trapping, site inspections, and vector testing to ascertain and control the spread of the virus. Of this funding, \$1,000,000 is budgeted within Fund 116, Integrated Pest Management, and the balance of \$611,443 is within the General Fund. During the 2002 General Assembly session, local governments were given authorization to amend their pest service districts to include mosquito treatment. The necessary action to amend Fairfax County's service district (Fund 116) is currently underway and is anticipated to be approved by the Board of Supervisors by July 1, 2003.

## **Emergency Medical Dispatch Program**

**\$0.07 million**

The Emergency Medical Dispatch (EMD) Program is designed to train dispatchers at the Public Safety Communications Center to provide a systematic approach to event classification and call screening techniques that focus on identification of patient symptoms, prioritization of medical emergencies, the delivery of pre-arrival instructions to manage the medical emergency, and a quality assurance review process. The Board of Supervisors previously approved funding for the system, with implementation scheduled for late FY 2003. In order to ensure the effectiveness of the program, a coordinator is necessary to assume the responsibility of implementation and direct oversight of the EMD Program. FY 2004 funding includes \$56,837 in Personnel Services and \$13,765 in fringe benefits to fund a position that will address these functions.

# BUDGET HIGHLIGHTS

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## Other New Facilities

### James Lee Community Center

**\$0.63 million**

Funding of \$625,427 and 6/6.0 SYE positions will support the opening and expansion of the renovated James Lee Community Center, which increases the facility from approximately 34,400 square feet to 57,400 square feet. Within this center, the Department of Community and Recreation Services will expand existing social and recreational programs for school-age children, adults, and senior citizens including Community Center, Therapeutic Recreation, Senior+, Senior Center, and Teen Center programs. Based on the anticipated construction schedule and transition requirements, the expanded Senior Center and Teen Center programs will be operational in April 2004. The expanded community center will house a senior center with a Senior+ program, therapeutic recreation programs, a multipurpose recreational complex, a teen center, administrative and storage space, an arts and crafts area, a fitness center, a new entrance and lobby, as well as an upgraded and expanded kitchen and child care facility.

### West County Family Shelter

**\$0.60 million**

A fourth family shelter is proposed to be constructed to address the critical shortage of shelter beds for families with minor children. Currently, there are three family shelters with a combined total of 119 available beds. These include the Embry Rucker Shelter in Reston, Shelter House in Falls Church, and Mondloch II located in the southeastern part of the County. Since the County's three shelters accommodate only 30-35 families at a time, it can take up to four months for a family to get into a shelter where they have access to supportive counseling; development and implementation of a service plan to address the issues that led to the family's homelessness; and referral to and coordination of services provided by public and private agencies. The waiting list for the family shelters has averaged over 60 families since the spring of 1999. Families with no resources may be placed in motels, which are an expensive and undesirable alternative to a shelter, but are often the only option available in a crisis. To address this unmet service need, a 60-bed facility with the capacity to serve up to 20 homeless families is proposed to be constructed as part of a public-private partnership in the western part of the County. The Department of Family Services is responsible for the oversight of shelter operations and administration of shelter contracts, as well as maintenance and repair at shelter facilities. FY 2004 funding of \$600,000 will provide necessary furniture and some operating expenses to enable the shelter to open in mid-FY 2004, which is anticipated to result in a further reduction in emergency motel placements when the facility is fully operational.

### School Age Child Care (SACC) Centers

**\$0.36 million**

FY 2004 funding of \$1,449,675 and 19/19.76 SYE new positions are included to support one new room each at four new SACC Centers due to new elementary school construction (Northeast Centreville, Island Creek, Andrew Chapel, and Lorton Station), one new room due to renovation (Lemon Road) and associated staffing required to support the SACC program and transition the school year SACC centers at Parklawn, Annandale Terrace, and two as yet undetermined elementary schools to a year-round schedule. The FY 2004 Advertised Budget Plan originally included funding for two rooms at each of the four new centers. Based on the availability of funds, however, this was reduced to one room each. After revenue of \$1,087,256, the net cost to the County is \$362,419. These five new rooms will accommodate a total of 180 children in 150 regular slots and 30 special needs slots. This brings the total number of SACC Centers to 129 in FY 2004. Each center serves between 35 and 75 children during the school year, bringing the expected FY 2004 enrollment to 9,102 children.

### West County RECenter Start-Up

**\$0.50 million**

A General Fund appropriation of \$500,000 is necessary to help offset increased costs for the West County Recreation Center, a project funded in Fund 303, County Construction. This 65,824 square-foot facility will include a 25 meter by 25 yard competitive swimming pool, a leisure pool, whirlpool/spa, weight training and fitness areas, multipurpose rooms, and administrative and support service areas. As part of the FY 1998 Bond Referendum, funding of \$15,000,000 was identified for construction of this facility. The current Total Project Estimate has increased by \$3,527,000, with an amount of \$2,527,000 identified in Park Authority bonds to partially offset this cost increase. The remaining balance of \$1,000,000 is to be provided by the General Fund. An amount of \$500,000 was approved in FY 2003, and FY 2004 funding of \$500,000 will complete the General Fund commitment. In addition to the capital project funding, FY 2004 funding of \$314,411 is included in Fund 170, Park Revenue Fund, to provide for 14/14.0 SYE



# BUDGET HIGHLIGHTS

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merit staff (to be phased in over the course of the fiscal year), fringe benefits, operational start-up costs, and necessary equipment for the facility, which is scheduled to open in July 2004.

## **South County Government Center Maintenance Support** **\$0.07 million**

County facility space has grown to over 8 million square feet including 159,000 square feet at the South County Government Center, which opened in April 2002. FY 2004 funding of \$0.07 million is included for 1/1.0 SYE new trades position to begin to address much-needed maintenance support associated with growth in County space as well as support construction logistics and maintenance requirements related to the courthouse expansion.

## **Support for Youth, Family and the Community**

### **Special Education Graduates** **\$0.36 million**

Funding of \$359,000 will provide day support services for 19 new special education graduates of the Fairfax County Public Schools (FCPS). Since 1985, the Fairfax-Falls Church Community Services Board (CSB) has provided training and employment for special education graduates, most of whom have received 20 years of federally mandated education. Of the 68 special education graduates scheduled to graduate in June 2003, 33 are under age 22 and in accordance with the Individuals with Disabilities Education Act (IDEA), are still eligible to receive services from FCPS. Of the remaining 35 students who are over age 22 and are no longer eligible to receive services from FCPS, the 19 designated to receive CSB services in FY 2004 are individuals with the most profound level of mental retardation and significant medical and/or physical challenges. CSB estimates that an additional \$433,965 would be required to serve the remaining 16 graduates and provide transportation for those who require it. It is anticipated that funding to serve the remaining 16 graduates will be made available when the state assigns new Medicaid waiver slots and funding to the CSB in early FY 2004.

Including the June 2003 graduating class, total funding of \$16.8 million or approximately 20 percent of CSB's annual budget provides services for over 1,000 special education graduates. Due to the high annual cost per graduate, the Board of Supervisors directed that a study of the Mental Retardation Special Education Graduates Program be undertaken to analyze costs and identify options for enhancing the sliding scale fee to reduce the County's share of costs. Recommendations from this study will be incorporated in the FY 2005 Advertised Budget Plan.

### **Teen Center Redesign** **\$0.23 million**

The Department of Community and Recreation Services (DCRS) will realign teen center programs and services into a regional model to maximize agency resources, provide better coverage of programs during staff vacancies and absences, and facilitate coordination of services with other Human Services agencies. Based on community input, beginning in FY 2004, the current teen center model will transition from one with nine centers (one in each magisterial district) to a regional model comprised of five regional centers, ten neighborhood centers, and ten community-based programs. Each of the five regional teen centers will offer a full schedule of programs and activities. These facilities will be open year-round six days per week and will provide after-school and summer day activities, as well as shuttle transportation to and from target communities and area schools. Each region will have two neighborhood drop-in centers that will offer open gym activities (basketball, volleyball, etc.). These facilities will be open on Friday and Saturday nights during the school year and on Tuesday, Wednesday, Thursday, and Friday nights in the summer. The neighborhood centers will be located in areas of greatest need. Shuttle transportation from the neighborhood centers to the regional centers will be provided. Each region will also have two community program facilities that provide community-based clubs, alternative recreation programming, and short-term recreation programs and activities. These community programs will be tailored to the needs of the community and will promote youth participation at regional teen centers. It is anticipated that community programs will develop partnerships with other community organizations and schools. The goal of this redesign initiative is to provide greater flexibility in meeting the needs of teens and the community, as well as eliminate barriers between magisterial districts. FY 2004 funding represents \$125,000 in Capital Equipment and \$104,207 in Operating Expenses.

# BUDGET HIGHLIGHTS

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## Support for Transportation

### Funding for Metro Operations

**\$74.5 million**

Fairfax County's obligation for Metrorail and Metrobus operations as well as capital requirements is anticipated to be \$74.5 million in FY 2004. This funding supports existing Metrorail and Metrobus service levels as well as MetroAccess ridership, the continuation of Springfield Circulator Bus Services, and enhancements initiated by the Washington Metropolitan Area Transit Authority (WMATA) in FY 2003. It includes \$53.4 million in operating expenses and \$19.5 million in capital construction expenditures. These capital expenditures encompass the maintenance of facilities, equipment and buses, in addition to supporting the 103-mile Metrorail system. An amount of \$12.3 million in the capital program reflects the subsidy requirement for the Infrastructure Renewal Program, an amount that is expected to increase in future years. The anticipated County General Fund Transfer to Metro is \$12.3 million, similar to the FY 2003 level. This General Fund subsidy assumes level amounts of Gas Tax and State Aid as well as fare increases and cost reduction options approved by the WMATA Board of Directors. Since the WMATA budget will not be final until June 2003, any necessary adjustments to the FY 2004 funding level will be made at the *FY 2003 Carryover Review*.

### County Transit Funding

**\$20.3 million**

In FY 2004, the County will provide \$20.3 million for County Transit Systems, an increase of \$2.4 million over the FY 2003 funding level of \$17.9 million. This funding provides for operating and capital expenses for the FAIRFAX CONNECTOR bus system, which is comprised of the Huntington and Reston-Herndon Divisions, as well as the County's share of the subsidy for the Virginia Railway Express (VRE) commuter rail services. In FY 2003, the Community Bus Services Division and the Reston-Herndon Division were merged so that the services previously provided by two contractors from two garages could be accomplished more efficiently by one contractor at one garage. For FY 2004, the first fare increase for the FAIRFAX CONNECTOR since 1993 is proposed. This is expected to increase the base fare by 25 cents and increase the fare paid with a Metrorail-to-bus transfer. FY 2004 is also the first year of implementation of a plan to spread out the rate of bus replacement. FY 2004 funding includes \$3.3 million, which when combined with \$1.2 million funded as part of the *FY 2003 Third Quarter Review*, will allow for the replacement of 15 FAIRFAX CONNECTOR buses. Maintaining a regular program of bus replacement will sustain future bus service reliability and will reduce large funding fluctuations.

## Employee Compensation

An organization's most valuable resource is its people. In local government, the key to delivering quality programs is recruiting and retaining employees who are dedicated to public service. One of the reasons Fairfax County has been able to meet a 24 percent increase in population since FY 1991 with an increase in authorized staffing of only 0.8 percent or 91 positions, is its workforce that is committed to developing innovative solutions in order to ensure efficient and effective operations. Fairfax County employees have consistently made productivity gains and taken on more responsibilities in an increasingly complex environment that requires different skills from just a decade ago. To sustain an effective workforce, the FY 2004 budget supports a compensation program that provides fair and equitable compensation and benefits that are competitive with the marketplace. The increased cost of this program in FY 2004 is \$17.4 million and is funded entirely within the Board of Supervisors' established budget guidelines.

The FY 2004 Adopted Budget Plan includes the elimination of 124/125.15 SYE positions based on funding reductions in a number of County programs. This decrease is partially offset by 49/48.49 SYE new positions, primarily associated with public safety and new facilities, for a net reduction of 75/76.66 SYE positions.

# BUDGET HIGHLIGHTS

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## **Non-Public Safety Adjustments**

**\$8.64 million**

In FY 2001, Fairfax County implemented a new performance management system for non-public safety employees. Based on ongoing dialogue between employees and supervisors regarding performance and expectations, the system focuses on using performance elements for each job class to link employees' performance with variable pay increases. FY 2002 was the last year for the cost-of-living adjustment for over 8,000 non-public safety employees so annual compensation adjustments are now based solely on performance. For the first three years (FY 2001-FY 2003), employees had the opportunity to earn pay increases ranging from 0-7 percent depending on their performance rating. As part of the FY 2004 budget adoption, the Board of Supervisors reduced pay for performance awards by 25 percent, effectively capping non-public safety pay increases at 5.25 percent. In addition, high-performing employees who are at the top of their pay range are eligible for a lump sum bonus of 2.25-3.75 percent. This is also a 25 percent reduction from the previous range of 3.0-5.0 percent. In FY 2004, funding of \$8,644,834 is included for the Pay for Performance program, which will continue to be monitored and fine-tuned to achieve a system that is both effective and financially viable.

Furthermore, in order to ensure that pay scales remain competitive with the market, non-public safety pay scales are increased in accordance with the annual market index which is calculated based on data from the Consumer Price Index; the Employment Cost Index, which includes private sector, state and local government salaries; and the Federal Wage adjustment. This is designed to keep County pay scales from falling below the marketplace, requiring a large-scale catch-up every few years. In FY 2004, the non-public safety pay scales will be adjusted 2.56 percent based on the current market index. However, it is important to note that employees do not receive this adjustment as they did in the past through a cost-of-living increase. Pay increases can only be earned through performance. By adjusting the pay scales however, employees' long-term earning potential remains competitive with the market.

## **Uniformed Public Safety Adjustments**

**\$7.98 million**

In FY 2004, pay increases for uniformed public safety employees who do not participate in Pay for Performance will be linked to a market rate adjustment and step increments. Funding in the amount of \$1.92 million has been included for those eligible to receive public safety merit increments. In addition, \$6.06 million is included to provide a 2.10 percent market rate adjustment for all uniformed public safety employees. A 2.56 percent adjustment was included in the County Executive's proposed budget; however, in recognition of the County's fiscal challenges, the public safety employee groups agreed to a reduction of \$1.33 million associated with a decrease in the market adjustment from 2.56 to 2.10 percent.

## **Market Study Results**

**\$0.23 million**

Fairfax County undertakes an annual market study to address issues of employee recruitment and retention, and to ensure pay competitiveness. Certain job classes are compared against comparable positions in both the public and private sectors. This year, the study included 55 core benchmark classes (selected based on the occurrence of matching job classes in the Metro area and the availability of sufficient market data in the recruitment area) as well as 27 supplemental classes reviewed as requested by agency directors for FY 2004. Based on the study findings, only 6 of the 82 classes benchmarked were found to be 5 percent or more behind the market average, requiring an adjustment. These classes include: Physical/Occupational Therapy Supervisor, Library Page, Chief Transit Operations, Weighmaster, and Auto Parts Specialists I and II. Of the 337 positions in those classes, 279 are Library Pages who work limited hours. In accordance with current Personnel Regulations, individuals on the "S" pay plan move to the new pay grade, but remain at their current pay rate. Only those employees whose current pay falls below the minimum for the new pay grade will receive a pay adjustment. For FY 2004, \$225,000 is included to address this adjustment for the Library Page job class.

# BUDGET HIGHLIGHTS

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## **Shift Differential**

**\$0.56 million**

FY 2004 is the final year of the three-year, planned phase-in of an increase in shift differential. Since it is necessary to provide a number of essential County services on a 24 hours a day, 7 days a week basis, County employees in those agencies work evening and overnight shifts to ensure this important coverage. In FY 2001, the Department of Human Resources surveyed other Washington area jurisdictions on their shift differential rates and found Fairfax County's to be among the lowest in the region. To bring these rates to a more comparable level, a three-year phased-in approach was adopted for all affected agencies except for the Fire and Rescue Department where the 24-hour shift differential was increased by \$0.44 effective January 2002. In FY 2004, the final year of the phase-in, the shift differential for all County employees on the 2<sup>nd</sup> shift is increased to \$0.65 and to \$0.90 for the 3<sup>rd</sup> shift, rates more consistent with the region. This results in an increase of \$0.56 million for FY 2004.

## **Other Employee-Related Items**

### **Health Insurance Cost Increase**

**(\$1.09 million)**

While Fairfax County is not immune to the same trend of health insurance cost increases being seen nationally, FY 2004 group health insurance premiums total \$42,784,134, a decrease of \$1,087,253 or 2.5 percent from the *FY 2003 Revised Budget Plan* primarily due to a one-time infusion of \$4.5 million as part of the *FY 2003 Third Quarter Review*. Without this infusion, the FY 2004 increase would have been \$3.5 million. This is based on projected premium increases of 15 percent for HMOs and 25 percent for the self insurance plan for calendar year 2004. In contrast to the slow medical care cost growth in the early to mid-1990s, spending in recent years for health care has steadily increased. Key drivers of this cost growth are increased utilization and the rising costs of prescription drugs. As strategies to contain health care costs, the County has employed plan modifications in recent years to increase deductibles and out-of-pocket limits as well as added incentives for generic drugs. This cost increase trend is expected to continue into FY 2005 and beyond.

### **Retiree Health Benefits**

**\$0.86 million**

Fund 500, Retiree Health Benefits, provides monthly subsidy payments to eligible retirees of the County to help pay for health insurance. The current monthly subsidy is \$100 once a retiree or beneficiary reaches the eligibility age of 55 and for disability retirees at any age. However, beginning in FY 2004, subsidy payments will be adjusted to reflect proposed changes to the subsidy structure which includes a change from the flat per month subsidy to a graduated subsidy based on age and length of service. During FY 2004, the average number of subsidy recipients, including new retirees, who are eligible to receive the subsidy, is expected to increase by 157 or 8.5 percent, from 1,853 in FY 2003 to 2,010 in FY 2004. Estimates of the average number of subsidy recipients are based on a review of the projected number of retirements and health subsidy eligibility for personnel already retired from the Fairfax County Employees, Uniformed, and Police Officers Retirement Systems. In FY 2004, the General Fund Transfer will increase by \$860,253 or 38.6 percent over the *FY 2003 Revised Budget Plan* level of \$2,228,491, to \$3,088,744.

### **Retirement Systems**

**\$3.50 million**

The FY 2004 employer contributions total \$54,113,402, an increase of \$3,499,844 or 6.9 percent over the *FY 2003 Revised Budget Plan*. This increase is based on the impact of the changes in the employer contribution rates as determined by the actuarial valuation as well as the impact of pay for performance/merit increments for current staff and for new positions as well as decreases associated with the real estate tax rate reduction. In March 2002, the Board of Supervisors adopted a corridor approach to employer contributions, which enhances stability and ensures adequate funding of the Retirement Systems. In the corridor approach, a fixed contribution rate is assigned to each system and the County contributes at the fixed rate unless the system's funding ratio falls outside of a pre-selected corridor (90-120 percent). Once outside the corridor, the County rate is either increased or decreased to accelerate or decelerate the funding until the ratio falls back within the corridor. Based on the low rate of return associated with the current economy, it may be necessary to increase the employer contribution significantly in FY 2005 to remain within the corridor.

# BUDGET HIGHLIGHTS

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## Uniformed Retirement Increase

**\$0.5 million**

The Board included funding for an average 12 percent increase in Uniformed Retirement to be effective January 1, 2004 for an FY 2004 cost of \$450,000 based on a proposal developed by the retired firefighters association and supported by the Uniformed Board of Trustees to provide different levels of increases to Uniformed Service retirees depending upon the plan under which they retired. It should be noted that this results in a full fiscal year impact of \$1.86 million. This cost would be recurring until the liability has been funded or approximately 15 years. The increases are as follows:

Plan A	23%
Plan B	15%
Plan C	5%
Plan D	5%
Survivors of Retirees	10%

Based on the number of retirees and average benefits under each plan, the range of increases above represents a weighted-average increase of 12 percent. This assumes January 1, 2004 implementation. The full year fiscal impact of this benefit enhancement will not be realized until FY 2005.

## Deferred Retirement Option Plan

**\$0.54 million**

As part of their deliberations on the FY 2004 budget, the Board of Supervisors approved funding of \$538,534 for a Deferred Retirement Option Plan (DROP) for uniformed public safety employees. This type of program is designed to retain critical employees in whom the County has invested considerable training. DROP allows an employee who has reached retirement eligibility to retire and have his or her annuity deferred into an account while continuing to work (without earning additional service credit for retirement) for 3 years. Based on a future evaluation of the effectiveness of this program, the Board may consider possible expansion to General County employees.

## Training

**(\$1.04 million)**

Training funding in Agency 89, Employee Benefits, reflects a decrease of \$1,040,734 from the *FY 2003 Revised Budget Plan*. The decrease reflects the carryover of \$688,126 at the *FY 2002 Carryover Review*, as well as decreases of \$173,000 in technology-based training, \$79,608 for a 5 percent reduction in General County Training Programs, and an overall decrease of \$100,000 in order to reduce the tax rate further. The recommended funding level of \$1.2 million supports the County's Tuition Assistance Program; General County Training including supervisory development, career development and team-building; the Language Skills Program; and Information Technology Training. In addition, funding for agency-specific training initiatives such as certification requirements for Police, Fire, Sheriff and others is included in the individual agency operating budgets.

## Reorganization/Redesign/Business Operations

### Office for Women

**(\$0.36 million)**

The Office for Women will be eliminated in FY 2004 including the abolishment of 6/5.5 SYE positions. Support for the Commission for Women will be provided by the remaining positions transferred to the Department of Family Services (DFS). As part of this reorganization, funding of \$144,563 and 2/2.0 SYE positions, including 1/1.0 SYE Executive Director and 1/1.0 SYE Administrative Assistant IV, will be transferred from the Office for Women to DFS. The two positions will maintain an Office for Women within DFS and will continue to provide policy analysis and strategic planning support for the Commission for Women as well as serve as a liaison between the community and the County on issues of importance to women and girls, such as health care and domestic violence. Other activities and related outreach that the Office for Women previously provided, such as Girls in Technology and the Legal Roundtable, will no longer be offered.

# BUDGET HIGHLIGHTS

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## **Decal Mail-Out Program**

**(\$0.48 million)**

As part of a business process redesign, the Department of Tax Administration will realize a net savings of \$483,695 due to the implementation of the Advance Decal Sales process for FY 2004. On January 6, 2003, the Board of Supervisors approved the advance mailing of vehicle decals with personal property tax bills to citizens who have no delinquent taxes. While it will require a taxpayer education campaign, this action will reduce counter traffic and seasonal cashier funding by 64 percent. Furthermore, although this redesign is not anticipated to affect revenue, collections will be monitored to ensure that no decrease occurs.

## **Human Services IT Reorganization**

**Net \$0**

During FY 2003, County staff conducted an intensive review of the information technology (IT) requirements of Human Services agencies to identify unmet needs and service gaps that have developed over the past few years as a result of increasing service demands. Among the findings was an increasing dependence on technology to deliver services and support clients, as well as significant growth in the complexity of services being provided to citizens and complexity in technology solutions required to provide the services. This has resulted in a growing number of business applications used in the Human Services area, an increase in technical equipment deployed, and associated demand for adequate technical support resources to maintain these systems.

In order to meet unmet and changing needs, improve service delivery, strengthen the IT strategic focus of Human Services agencies, and refocus resources to build upon economies of scale, the FY 2004 budget proposes a plan that accomplishes this task and leverages County staff resources more efficiently. To implement this plan, 28/28.0 SYE Information Technology positions in the Department of Administration for Human Services are transferred to the Department of Information Technology in an effort to leverage expertise in that area. A small Information Technology staff, including one position transferred from the Department of Family Services, will exist in the Department of Administration for Human Services primarily to provide interagency coordination as well as strategic planning and implementation functions. Since this plan relies on existing resources, no additional funding is required.

## **Information Technology (IT)**

**\$9.65 million**

In FY 2004, \$9,449,844 will be transferred from the General Fund and supplemented by \$200,000 in interest income to fund projects totaling \$9,649,844. Based on financial constraints for FY 2004, agencies were given stringent requirements that any project requests must meet the following criteria: no new projects would be funded; additional funding for existing projects would only be considered for contractual obligations and to complete a phase of the project; and the project must be completed and maintained without additional staff. In addition, proposed projects were reviewed from both a business and a technical perspective. On the business side, consideration included whether the project would benefit citizens, the County, or both. On the technical side, factors included how closely the project matched existing County IT infrastructure as well as its impact, and the technical risks associated with the commercial availability of and the organizational experience with the proposed hardware, software and support.

Final funding consideration was guided by the five IT priorities established by the Senior Information Technology Steering Committee, which consists of the County Executive and senior County managers. The funding distribution by priorities is shown below:

<b>Priority</b>	<b>FY 2004 Adopted Funding</b>
Convenient Access to Information and Services	\$1.48 million
High Level of Responsiveness to Customer Requirements	\$2.52 million
Management of County Information Assets	\$2.77 million
Management of County Technology Assets	\$2.55 million
Management of County Human Resource Assets	<u>\$0.33 million</u>
<b>TOTAL</b>	<b>\$9.65 million</b>

# BUDGET HIGHLIGHTS

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## **Termination of Solid Waste Reduction and Recycling Centers \$0**

The Solid Waste Reduction and Recycling Centers (SWRRC) program operates on a user fee basis in which participants purchase a permit that entitles them to use the disposal and recycling facilities at two SWRRC sites located in Great Falls and McLean. The services provided to SWRRC customers are provided by staff and equipment paid for by Fund 109, Refuse Collection and Recycling Operations. In order to ensure adequate operating funds, FY 2003 rates were increased from \$195 to \$225, while cost reductions were made in staff and hours at the two sites. The \$225 rate assumed the participation of 820 full-year customers. As of January 21, 2003, there were only 780 full-year customers. The number of customers using this service has been declining each year since FY 1997 when there were 1,593 participants. SWRRC program participation and costs have been carefully monitored by Refuse Collection and Recycling Operations staff and it is projected that the SWRRC program will have a deficit of approximately \$9,622 for FY 2003 due primarily to the declining customer base. A General Fund Transfer to fund this deficit was included in the *FY 2003 Third Quarter Review*.

In order to avoid further General Fund subsidy of the SWRRC program, the FY 2004 Adopted Budget Plan assumes that the program will end effective June 28, 2003 (last Saturday of operations) and will not be offered in FY 2004. It should be noted that an estimated fee of \$255 would have been necessary to continue to provide this service assuming a full-year customer base of 785 customers. This represents an increase of \$30.00 or 13.3 percent over the FY 2003 fee of \$225. However, as the FY 2003 full-time customer base was only 780 customers, the 785 estimate is considered too optimistic given the past history of customer declines when rates are increased. Historically the program has experienced an average decline of 17 percent in the customer base when a rate increase is implemented. Assuming a 17 percent decline in the full-year customer base of 780, the customer base would decrease to 647 and the fee requirement would increase to approximately \$311 per customer. It should be noted that the agency explored several alternatives – close the McLean site, or close both sites and find one new centrally located site. However, all of the alternatives considered involved decreased services and required increasing fees beyond FY 2003 levels due to anticipated declines in the customer base.

## **Capital Construction Program**

### **Capital Improvement Program Enhancements**

In FY 2004, the County will continue to use the recently enhanced Capital Improvement Program (CIP) to more effectively plan for its capital facility requirements and to manage its existing capital facility assets. The County has been challenged in recent years to keep pace with facility requirements - both in terms of new facilities to address population growth as well as the ongoing capital renewal needs of existing facilities and infrastructure. As part of the FY 2003 CIP, the Board of Supervisors approved the Principles for Sound Capital Planning and Criteria for Recommending Capital Projects. For the FY 2004 - 2008 CIP, the Principles and Criteria were used for the first time to develop a priority ranking of all existing and future CIP projects. In addition, other enhancements include: earlier and more frequent communication during the development of the CIP with the Board of Supervisors, the Planning Commission, other Boards, Authorities and Commissions and user agencies; an enhanced description of the explicit linkages between the CIP, the Comprehensive Plan and the annual budget; and considerable improvements to the format and appearance of the CIP document. This year, the CIP was released concurrently with the FY 2004 Advertised Budget Plan.

### **Paydown Construction Program \$14.39 million**

For FY 2004, a total of \$14,390,817 is included for County Paydown construction and is directed to the most critical projects. This program will be supported with a General Fund transfer of \$4,028,041, State revenue of \$8,362,776, and \$2,000,000 in other revenues.

### **County Maintenance \$1.39 million**

Funding in the amount of \$1,385,000 will continue to provide general maintenance funds to address priority requirements at County facilities including carpet replacement; HVAC/electrical replacement; roof repair and waterproofing; parking lot resurfacing; fire alarm replacement; emergency generator replacement; and Americans with Disabilities Act (ADA) compliance at County facilities. Funding is also included for miscellaneous building repairs.

# BUDGET HIGHLIGHTS

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## **Parks Maintenance**

**\$1.65 million**

Funding in the amount of \$1,649,000 has been included for Park maintenance at non-revenue supported Park facilities to address such items as repairs/replacements to roofs; electrical and lighting systems; security and fire alarms; sprinklers; HVAC equipment; grounds maintenance; minor routine preventive maintenance; and ongoing implementation of ADA compliance at Park facilities.

## **Athletic Field Maintenance/Lighting**

**\$3.02 million**

Funding in the amount of \$3,022,813 has been included for the Athletic Field maintenance program. This level of funding will provide for limited routine maintenance at all elementary and middle FCPS athletic fields and Park Authority fields. In addition, funding has been included to upgrade athletic field lighting at selected boys' baseball and girls' softball fields.

## **Stormwater Management**

**\$1.82 million**

Funding in the amount of \$1,820,000 has been included for storm drainage maintenance and emergency repairs including: Kingstowne environmental monitoring; dam safety inspections and improvements; perennial stream mapping; annual emergency drainage repairs throughout the County; and the Virginia Pollutant Discharge Elimination System (VPDES) Municipal Separate Storm Sewer System (MS4) discharge permit, which is considered a renewal of the National Pollutant Discharge Elimination System (NPDES) permit and will be valid for five years.

## **New or Renovated County Facilities**

**\$2.74 million**

Funding in the amount of \$2,742,622 has been included for new or renovated County facilities including: \$500,000 to help offset construction costs associated with the West County Recreation Center; \$2,142,622 to continue to address property management and development at the Laurel Hill property; and \$100,000 to begin to address prioritized modifications at County facilities to ensure compliance with the Health Insurance Portability and Accountability Act (HIPAA). The HIPAA mandate requires compliance with electronic transmission, privacy, disclosure, security, and storage regulations with respect to both employee and customer health data to protect the privacy of individually identifiable information.

## **Payments and Obligations**

**\$2.31 million**

Funding in the amount of \$2,311,382 has been provided for costs associated with annual contributions and contractual obligations. Funding of \$1,021,702 is required for the second year of a five-year lease-purchase agreement for systems furniture at the new South County Center. In addition, \$500,000 is included for the County's annual contribution to offset school operating and overhead costs associated with SACC centers. Finally, funding of \$789,680 is included for the County's annual contribution to the Northern Virginia Community College (NVCC) capital program, which provides for continued construction and maintenance of various capital projects on college campuses within the NVCC system.

## **Revitalization Initiatives**

**\$0.94 million**

Funding totaling \$935,000 is provided for specific commercial revitalization efforts in Baileys Crossroads/Seven Corners, Annandale, Richmond Highway, Lake Anne, Merrifield, Springfield, and McLean.

## **Other Paydown Projects**

**\$0.52 million**

Other Paydown projects supported in FY 2004 total \$525,000 and include: VDOT participation for sidewalk repair and replacement; developer defaults; annual road maintenance; and the Board of Road Viewers program.



# BUDGET HIGHLIGHTS

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## Bond-Funded Projects

**\$181.14 million**

In FY 2004, an amount of \$181,140,532 is included in General Obligation bond funding. Of this amount, \$130,000,000 is budgeted in Fund 390, Public School Construction, and \$2,919,980 has been included in Fund 309, Metro Operations and Construction, to support the 103-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses. In addition, FY 2004 bond funding in the amount of \$48,220,552 includes the County contribution of \$2,250,000 to the Northern Virginia Regional Park Authority, design costs of \$1,000,000 associated with the West Ox CONNECTOR Bus Facility, \$34,970,552 for the remaining authorized bonds associated with the expansion of the Jennings Judicial Center, and \$10,000,000 for land acquisition within the Park Authority bond program as approved by the voters in November 2002. Funding for these bond projects is consistent with the FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013).

## Tax Rate and Fee Adjustments

The FY 2004 Adopted Budget Plan includes \$17.3 million in fee adjustments including \$12.0 million in General Fund revenues. Various General Fund fees and fares were adjusted in order to maximize revenue and cost recovery for those services supported by fees and fares, as well as bring them more in line with surrounding localities. The Board of Supervisors also instituted a mobile phone tax in order to diversify the revenue base. This tax is projected to generate \$9.5 million in FY 2004. In addition, the \$17.3 million increase includes \$0.5 million in the General Fund-Supported County Transit Fund associated with a transit fare increase and an increase in the E-911 tax that will generate \$4.8 million based on what the *Code of Virginia* will allow in recovered costs.

The FY 2004 Adopted Budget Plan contains a 5-cent reduction in the Real Estate tax rate from \$1.21 to \$1.16 per \$100 of assessed value. The typical household will pay nearly \$160 less as a result of the tax rate reduction. The cumulative two-year rate reduction of 7 cents results in the typical household paying \$222 less than if the rate remained the same. Personal Property taxes remain at the FY 2003 rates.

The FY 2004 Budget Plan continues the **Tax Relief Program for the Elderly and Disabled Program**, approved by the Board of Supervisors. The program provides 100 percent exemption for elderly and disabled taxpayers with incomes up to \$40,000; 50 percent exemption for eligible applicants with income between \$40,001 and \$46,000; and 25 percent exemption if income is between \$46,001 and \$52,000. The allowable asset limit is \$160,000 for all ranges of tax relief.

## General Fund – Fee Increases

General Fund revenue enhancements total \$12.0 million associated with increased user fees, permits and fines, and a mobile phone tax. They include:

◆ Animal Impoundment Fees	\$40,000
◆ Health Inspection Fees	\$106,080
◆ Parking Fees at the Public Safety Complex	\$150,000
◆ Zoning Fees	\$153,104
◆ Fire Marshal Fees	\$160,000
◆ Residential Permit Parking District Decal	\$220,000
◆ Recreation Fees	\$268,159
◆ Overdue Library Book Penalties	\$300,000
◆ Parking Violation Fines	\$1,065,405
◆ Mobile Phone Tax	\$9,500,000

## Transit Fare Increase

In FY 2004, Fairfax County will reduce the “buydown” of the base fare on the FAIRFAX CONNECTOR from \$0.50 to \$0.25. When the CONNECTOR first started in 1985, the County’s policy was that fares should be the same as corresponding Metrobus fares. However in 1987, Fairfax County began a policy of “buying down” feeder bus route fares in order to encourage ridership. With an FY 2003 base fare of \$1.00, the County provides a discount of \$0.50, resulting in the current \$0.50 fare to FAIRFAX CONNECTOR riders. With this reduction in the buydown, the base fare for FY 2004 will increase by \$0.25 as will fares paid with a Metrorail-to-bus transfer. On the vast majority of routes in the CONNECTOR system, base fares will increase from \$0.50 to \$0.75. An additional \$500,000 in revenue is anticipated as a result of this buydown reduction.

# BUDGET HIGHLIGHTS

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## **E-911 Rate Increase**

The main source of revenue for Fund 120, E-911, is E-911 tax receipts, a revenue source that is experiencing declining growth rates. In FY 2002, Fairfax County posted a decrease in actual E-911 fee revenue of 4.9 percent from the previous fiscal year. During the three fiscal years prior to FY 2002, the County experienced increases of 4.7 percent, 3.5 percent and 4.1 percent, respectively. Current projections for FY 2003 indicate another decrease from the FY 2002 actual revenue received. This revised estimate was reflected in the *FY 2003 Third Quarter Review*. The decrease is a reflection of changes in telephone line installations within County businesses and residences. In addition, staffing requirements to meet growing operational demands, and ongoing technological developments, both for upgrade and replacement, have increased expenditures in this fund over the past several years. As a result, an increase to the E-911 tax rate of \$0.75 per line per month, from \$1.75 to \$2.50 per line per month, is included in the FY 2004 Adopted Budget Plan. This increase, to be implemented on September 1, 2003, will result in an E-911 fee revenue increase of \$4,821,428 over the *FY 2003 Revised Budget Plan*. The E-911 tax rate has remained at the same level since FY 1998 when it was raised from \$1.69 per line per month to the current \$1.75 per line per month. The statutory cap on the E-911 tax rate is \$3.00 per line per month.

## **Sewer Fees Increase**

The FY 2004 Sewer Service Charge and Availability Fee are based on increased costs associated with capital project construction, system operation and maintenance, debt service, and upgrades to effectively reduce nitrogen discharge from wastewater treatment plants in order to meet new, more stringent nitrogen discharge limitations. In FY 2004, Availability Fees will increase from \$5,247 to \$5,431 for single-family homes based on current projections of capital requirements. The Availability Fee rate for all types of units are adjusted based on expenses associated with treatment plant upgrades and interjurisdictional payments that result from population growth, more stringent treatment requirements, and inflation. The Sewer Service Charge rate will increase from \$2.95 to \$3.03 per 1,000 gallons of water consumption in FY 2004. Based on this rate increase, the additional annual cost to the typical household is anticipated to be \$6.08. Sewer Service Charges are adjusted based on projected capital requirements associated with the renovation and rehabilitation of existing treatment facilities.

## **Financial Forecast**

The Financial Forecast for FY 2005 reflects a deficit of approximately \$12.3 million. In accordance with the Board's Budget Guidelines, the increases in County expenditures and the transfer to the Schools have been limited to match the revenue growth which is anticipated to be 4.97 percent in FY 2005. As a result, County and School spending levels will need to be suppressed to fit within the scope of this projected revenue growth. This will again make it extremely difficult to accommodate the necessary cost increases associated with inflation, population growth, state and federal mandates, and other factors. County staff will be working to continue to identify cost savings and other redesign opportunities that may be possible to offset some of this deficit. However, the County will be challenged to fit its many service requirements within the scope of available resources. Details of the FY 2005 Forecast can be found in the Financial Forecast section of the Overview volume.

## **Performance Measurement**

Since the FY 1999 Advertised Budget Plan, Fairfax County has used a rigorous system of performance measurement in order to ensure greater accountability to the citizens of Fairfax County, as well as provide useful data for budget decisions and continuous improvement efforts. As part of the annual budget document, each agency reports on quantified objectives that are linked to a Family of Measures, which presents a balanced picture of performance. The Family of Measures consists of output, efficiency, service quality and outcome measures, the most important of which is outcome because it reflects the benefit to customers. Moreover, the County is now strengthening the linkage between agency performance and individual performance, particularly the Pay for Performance Program. In addition, as part of the County Executive's directive to all agencies to develop strategic plans that are linked to Fairfax County's Core Purpose and Vision Elements, agencies are re-evaluating their current measures to determine if they are helping them to achieve their agency mission and vision as well the County's Core Purpose.

# BUDGET HIGHLIGHTS

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## Fairfax County Economic Index

The *Fairfax County Economic Index*, developed by economist Dr. Stephen Fuller of George Mason University, provides current information by which the performance of Fairfax County's economy can be evaluated. The *Index* provides a framework for analyzing the County's economy by tracking the strength of current conditions using the Coincident Index, and by forecasting future changes in the economy using the Leading Index. The *Fairfax County Economic Index*, which is published monthly, is available on the Department of Management and Budget's website at: <http://www.fairfaxcounty.gov/dmb>.

## Budget Process Redesign

Over the past few years, the Department of Management and Budget has significantly streamlined the budget process in order to focus on value-added analysis and address requirements in a resource-constrained environment. In the past year, efforts have focused on studying both theory and applications for future budget enhancements. In line with the County Executive's approach to linking all agency strategic plans with the County's Core Purpose and Vision Elements, the Budget Process Redesign Team has recommended improvements that will strengthen this linkage in the annual budget document, which will enhance future resource allocation decisions as well as enable Fairfax County to more clearly demonstrate accountability for achieving key community outcomes. These improvements will be incorporated into the FY 2005 budget.

## Budget Reductions

In order to balance the budget, while reducing the tax rate, a net total of \$51.3 million in programmatic reductions is necessary. During development of the FY 2004 budget, the County Executive directed agencies to identify potential 5 percent reductions, recognizing that based on two previous years of decreases, the FY 2004 cuts would result in programmatic and service impacts. In addition 'Targets of Opportunity' were identified, which ranged from total program elimination to redesign/reorganization initiatives that would result in savings beyond the 5 percent level. The objective was to focus on core service responsibilities, reducing staff support for important, yet non-mandated services. These reductions affect nearly 90 percent of all County General Fund and General Fund-supported agencies and totaled \$22.5 million. During deliberations on the budget, the Board of Supervisors made an additional \$28.8 million in reductions and reduced the real estate rate by another 3 cents, bringing the total cut to 5 cents, from \$1.21 to \$1.16 per \$100 assessed value. The expenditure cuts identified totaled \$51.3 million and are partially offset by the restoration of \$0.6 million in reductions recommended by the County Executive listed below. Details can be found in the individual agency narratives in Volumes 1 and 2 of the FY 2004 Adopted Budget Plan. These include:

◆ Marine Patrol	\$97,228 and 2/2.0 SYE positions
◆ Lincolnia evening facility attendant	\$45,200 and 1/1.0 SYE position
◆ Adult Health and Dental Partnership	\$145,000
◆ Middle School After School program	\$112,000
◆ Northern Virginia Resource Center for the Deaf and Hard of Hearing	\$27,599
◆ ADS residential services at Crossroads Adult, Crossroads Youth and A New Beginning	\$174,157 and 3/3.0 SYE positions
◆ School Education Officers (\$174,456 offset by a contribution from the County and Schools for a net impact of \$0)	\$0 and 4/4.0 SYE positions
<b>Total</b>	<b>\$601,184</b>

# BUDGET HIGHLIGHTS

## Reductions, Reorganizations and Redesigns

General Fund Impact	Positions	Agency/Fund	Description
(\$2,881,613)	0 / 0.00	Various	Reduction in pay for performance funding by 25% for all County agencies by reducing percentage increases awarded to employees in FY 2004 from 0 - 7% to 0 - 5.25%.
(\$1,326,758)	0 / 0.00	Various	Reduction of COLA for Public Safety employees from 2.56% to 2.10%.
(\$980,170)	0 / 0.00	Various	Reduction in PC replacement funding from \$500 to \$400 annually.
(\$7,547,374)	0 / 0.00	Not Applicable	Elimination of reserve recommended in the <u>FY 2004 Advertised Budget Plan</u> to partially offset additional state reductions or downturn in economy.
(\$124,904)	0 / 0.00	Board of Supervisors	Reduction in advertising funding for public hearing notices primarily as a result of negotiated advertising rates and 2% reduction for individual Board member office budgets.
(\$235,172)	0 / 0.00	County Executive	Reduction of limited term funding for training sessions, Internal Audit support and for administrative support for the Alternative Dispute Resolution program/Pay for Performance Appeals Panel, and other operating expenses.
(\$137,679)	0 / 0.00	Department of Cable Communications and Consumer Protection	Reduction in printing and postage for the Associations' Manual which will require 1,700 community organizations to access information online. Reduction of Archives retrieval support and mail service funding which may delay agency retrieval requests and mail delivery beyond core office hours, and other various operating expenses. Reduction of mail room support resulting in delay in mail handling, inserting and labeling. Reduction in consumer complaints support.
(\$364,459)	-3 / -3.00	Department of Finance	Reduction in Revenue Collection program impacting Countywide oversight and requiring departmental accountability for maintaining systems and performing collection reviews. Reduction in Compliance and Oversight program which will require existing Finance staff to absorb some of these functions, reduce funding for audit contractors and reviews of some external operations. Reduction of funding for e-Government initiatives.
(\$443,951)	-1 / -1.00	Department of Human Resources	Elimination of 1 position as part of ongoing reorganization, reduction in advertising and consulting funding, and elimination of exit interview program.
(\$208,677)	-5 / -5.00	Department of Purchasing and Supply Management	Elimination of 5 positions due to restructuring the Central Stores operation which will result in delayed response time in both ordering and distributing equipment, elimination of the Equipment Repair program, and increasing limits for Small Order and Purchase Card transactions which will result in greater audit requirements.
(\$86,601)	0 / 0.00	Office of Public Affairs	Reduced printing of Citizen Handbooks and other publications, as well as elimination of hardcopy Weekly Agendas, requiring citizens to access information online.
(\$73,938)	0 / 0.00	Electoral Board and General Registrar	Reduction in voter outreach programs for high school, Metro and shopping center registration efforts. Reduction in voter machine maintenance.
(\$393,465)	0 / 0.00	Office of the County Attorney	Reduction in outside litigation funding which may limit ability to utilize expert testimony during investigation and trial.
(\$215,431)	-2 / -2.00	Department of Management and Budget	Elimination of 2 positions supporting ad hoc requests and special projects and reduction in the number of printed budgets available for citizens requiring more use of online and CD-ROM budget resources.

# BUDGET HIGHLIGHTS

## Reductions, Reorganizations and Redesigns

General Fund Impact	Positions	Agency/Fund	Description
(\$1,437,919)	-16 / -16.00	Department of Tax Administration	Reduction of staffing for TARGET Program which is a County effort to identify tax evasion accompanied by an automation of much of the TARGET function. Implementation of an Advance Decal Sales program to reduce counter traffic and seasonal cashier funding by mailing decals to citizens with no delinquent taxes with their personal property tax bills. Reduction in seasonal staffing in the Real Estate clerical section which will delay site visits and property verifications. Reduction in staffing of parking ticket processing and collection associated with outsourcing parking tickets processing and collecting. Increase in fees passed on to citizens for tax collection efforts.
(\$1,307,796)	-8 / -8.00	Department of Information Technology	Elimination of 8 positions supporting telecommunications strategic planning, the Group Decision Support Center, inventory management, e-government, security audit investigations, Countywide architectural framework, enterprise-wide infrastructure operations, and general administration as well as reduced funding for review of phone bills and IDMS support. These reductions will impact the agency's ability to implement information technology improvements and software replacements for both agencies and service delivery.
(\$491,135)	0 / 0.00	Circuit Court and Records	Reduction of funding for limited term staffing in land records, law clerk salaries, training and other operating expenses in addition to continuing to manage vacancies. These actions will result in delays and possible backlogs in document retrieval and verification.
(\$145,072)	0 / 0.00	Commonwealth's Attorney	Management of position vacancies.
(\$52,648)	0 / 0.00	General District Court	Reduction of funding for court-appointed attorneys, supplies, repairs and maintenance, as well as downgrading of information processing position.
(\$691,561)	-4 / -4.50	Juvenile and Domestic Relations District Court	Elimination of 4 positions in the Juvenile Detention Center which will impact the agency's ability to deal with a fluctuating population. Elimination of the Children in Need of Supervision program, support for the Residential Aftercare grant, and the Work Training Program which will impact treatment and training programs for youth in the Court system. Reduction of funding for counseling and investigation services, and various operating expenses including training. Eliminate funding for the Enterprise School effective January 1, 2004. County staff are working to identify alternative funding sources for this program which serves 36 youth a year.
(\$896,238)	-8 / -5.75	Police Department	Reduction of School Crossing Guards, Inspections Division, Court Liaison program, Victim Services, Crime Solvers program (may result in elimination), community outreach, training expenses at the Criminal Justice Academy and limited term staffing and overtime. These reductions may have a significant impact on the department's ability to respond to public safety requirements.

# BUDGET HIGHLIGHTS

## Reductions, Reorganizations and Redesigns

General Fund Impact	Positions	Agency/Fund	Description
(\$1,164,452)	-15 / -15.00	Office of the Sheriff	Privatization of the food services function in the Adult Detention Center. Elimination of the Community Relations Branch which will eliminate the Sheriff's participation in activities such as fingerprinting for children, crime prevention and inspection of child safety seats. Reorganization of the mental health and alcohol and drug services provided in the Adult Detention Center, elimination of 1 position in the Office of the Sheriff and shifting total responsibility to the Fairfax-Falls Church Community Services Board for services to inmates.
(\$797,970)	0 / 0.00	Fire and Rescue Department	Transfer of recertification for Emergency Medical Services personnel to the Two for Life grant. Reduction of limited term staffing for building inspections and other personnel services costs by managing vacancies which may delay permitting. Reduction of financial support of volunteer training and gear. Reduction of capital equipment replacement, training and education-related programs.
(\$1,047,011)	0 / 0.00	Facilities Management Division	Reduction of utilities, custodial and other maintenance contract services which will require a decrease in the frequency of some facility cleaning, deferral of some maintenance, and a stricter control on temperature and lighting in County facilities. In addition, funding for a new position for South County Government Center maintenance support was eliminated.
(\$133,543)	0 / 0.00	Business Planning and Support	Increase in charges for administrative costs to Wastewater and Solid Waste funds.
(\$100,000)	-2 / -2.00	Office of Capital Facilities	Elimination of 2 positions supporting the Geographic Information System as a result of technological enhancements and for financial processing which may result in a processing backlog.
(\$497,661)	-3 / -3.00	Stormwater Management	Reduction of 2 positions in Sign Shop which will impact inspection of street signs and increase reliance on citizen identification of damaged signs. Elimination of 1 position in Flood Plains and Special Project branch which may impact flood plain analysis and delay design of house flooding projects. Reduction of funding for several maintenance programs which will result in deferral of repairs at commuter rail and park-and-ride lots, delay in repair and maintenance of storm drainage systems and inspection of storm water detention ponds. Reduction of contracted snow removal and County road repair.
(\$362,156)	-8 / -7.50	Office for Women	Elimination of separate Office for Women and 6 positions as part of refocusing agency on core services: job skills development, business development and support of the Commission for Women. Will eliminate some consultation and training activities and other outreach functions for career development that were previously provided. Remaining 2 positions will be incorporated into the Department of Family Services but will report directly to the Deputy County Executive for Human Services.
(\$3,510,876)	-4 / -4.50	Department of Family Services	Reduction of Fairfax Area Disability Services Board sign language interpretation, contractual services to Northern Virginia Legal Services, Virginia Initiative for Employment not Welfare caseload funding, Adult Protective Services placements, Child Protective Services transportation and staffing, Foster Care and Adoption contractual services, emergency motel placements, homeless shelter contracts, subsidized child care, Comprehensive Services Act, and Child Care Assistance and Referral program staffing, among other reductions. Funding for only one room each at the four new SACC sites to open in FY 2004.

# BUDGET HIGHLIGHTS

## Reductions, Reorganizations and Redesigns

General Fund Impact	Positions	Agency/Fund	Description
(\$497,057)	-2 / -2.00	Department of Administration for Human Services	Elimination of 2 administrative positions and management of vacancies and overtime, reduction of temporary salaries at Human Services warehouse, and reduction of printing and binding. These reductions will impact the agency's ability to provide support to the County's Human Service agencies.
(\$225,565)	-2 / -2.40	Department of Systems Management for Human Services	Reduction in staffing, overtime and limited term funding in Research Analysis and Project Services impacting the availability of demographic data and ability of the agency to respond to special projects. Elimination of one of the five Human Service regions and redrawing of Human Service regional boundaries.
(\$1,400,284)	0 / 0.00	Health Department	Reduction of funding for HIV grants which will eliminate County HIV funding to community-based organizations. Incorporation of the West Nile virus program into Fund 116, Integrated Pest Management. In addition, funding for 1 position to support the opening of the new Little River Glen Adult Day Care Center was deferred until FY 2005.
(\$183,643)	-1 / -1.00	Department of Community and Recreation Services	Reduction of hours at the David R. Pinn Community Center and Devonshire Senior Center. Reduction of field trips for Therapeutic Recreation clients and various operating expenses. Elimination of funding for the Sacramento Community Center supplemental summer day camp and after school programs.
(\$1,203,092)	-10 / -12.00	Fairfax County Park Authority	Reduction of mowing at newly acquired park properties, maintenance of trails, playgrounds and picnic areas, and various operating expenses. Reduction of hours and services at Hidden Oaks and Riverbend parks. Increase of charges to Park bond projects. Elimination of one summer Rec-PAC site, 3 positions supporting natural resource planning, stewardship and land management, the maintenance team assigned at the Government Center and the equivalent of 1.5 positions in central administration.
(\$1,741,008)	0 / 0.00	Fairfax County Public Library	Reduction of library materials funding by 22.6 percent, funding for self check-out system, furniture, equipment and training.
(\$30,000)	0 / 0.00	Economic Development Authority	Reduction in funding for increases in staff compensation in correlation with reductions in general county and public safety reductions.
(\$1,013,432)	-18 / -18.00	Land Development Services	Elimination of 18 positions supporting permit issuance, inspections and plan review which may substantially impact time required for processing and approving plans and permit applications. It will also impact ability to respond to customer complaints, concerns and questions.
(\$463,612)	-6 / -6.50	Department of Planning and Zoning	Elimination of 6 positions supporting plan interpretation, land use analysis, inspections, rezoning/special exceptions and ordinance enforcement. This will impact the timeliness of complaint resolution and could impact enforcement efforts.
(\$275,285)	0 / 0.00	Department of Housing and Community Development	Reduction of subsidy for Section 8 and Public Housing Under Management as a result of improved financial condition of those funds. Reduction in funding for annual audit costs based on current requirements.
(\$93,748)	-1 / -1.00	Human Rights Commission	Elimination of Operation Match which is a home-sharing program designed to identify affordable housing options.
			Transfer of 1 position to the Equal Employment Opportunity Grant to support the program on a short-term basis as well as reduction in operating expenses.

# BUDGET HIGHLIGHTS

## Reductions, Reorganizations and Redesigns

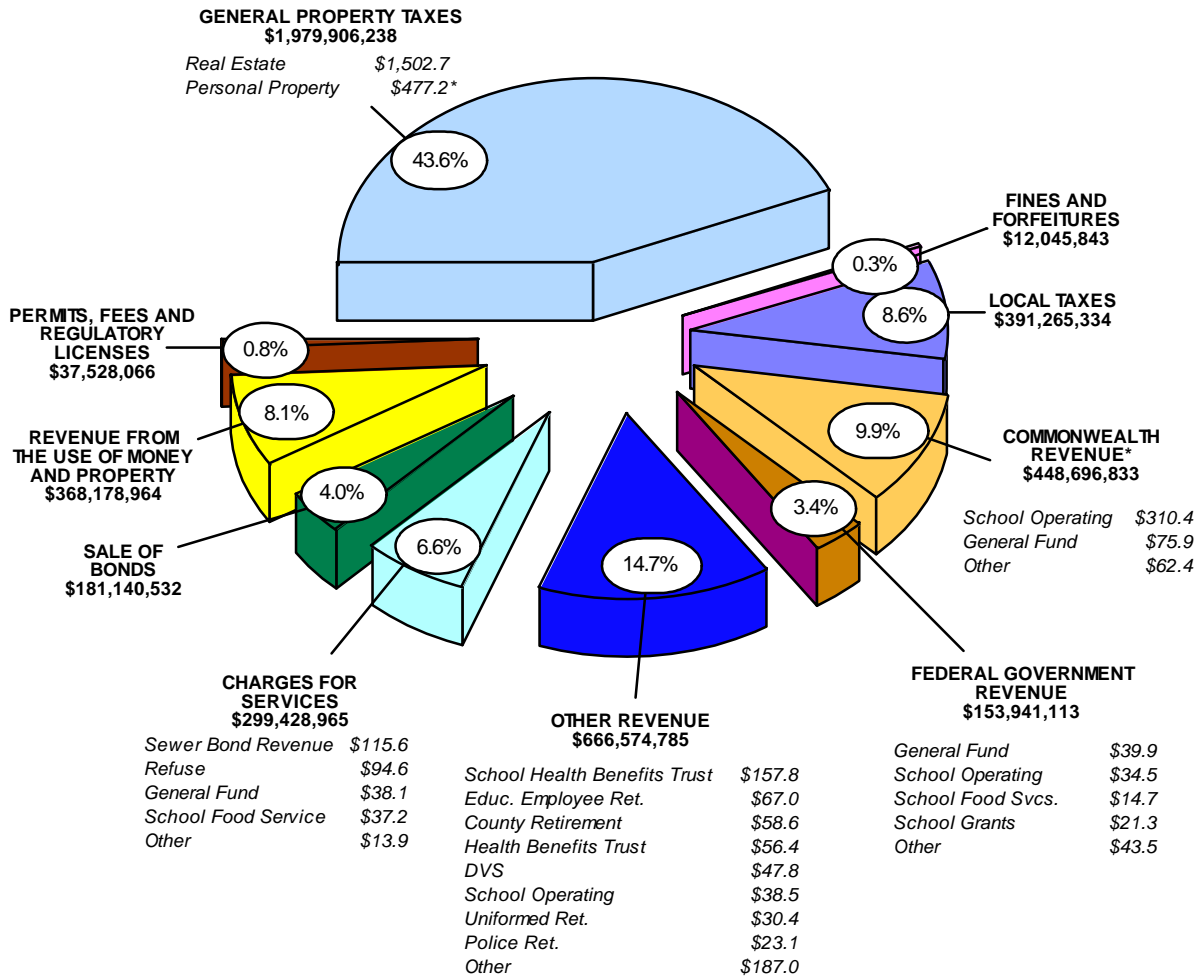
General Fund Impact	Positions	Agency/Fund	Description
(\$291,933)	0 / 0.00	Department of Transportation	Reduction in camera rotation for the Photo Red Light program, increased income eligibility for Seniors-on-the-Go which will impact approximately 125 seniors, and reduction in the number of neighborhoods participating in the Restricted Parking District Program.
(\$56,250)	0 / 0.00	Unclassified Administrative	Reduction of Local Cash Match for Residential Aftercare grant consistent with elimination of program in Juvenile and Domestic Relations District Court.
(\$812,002)	0 / 0.00	Employee Benefits	Reduction of General County Training and elimination of Mindleaders contract for computer-based training. This will decrease agency's ability to provide just in time training for agency staff. Reduction of Fringe Benefits as result of position eliminations in General Fund agencies. Reduction in EAC funding.
(\$134,043)	0 / 0.00	County Transit	Reduction in hours of service and frequency of Route 605 (Reston Town Center to Fairfax County Government Center).
(\$86,800)	0 / 0.00	Aging	Reduction of Community-Based Social Service program, congregate meals and home-based care services, and equipment purchase. These reductions will impact the level of outreach services to the elderly and disabled, result in 12,000 fewer meals delivered, and reduce home-based care services for 40 persons.
(\$2,315,073)	-5 / -5.00	Community Services Board	Reduction of mental health transportation, medication, prevention and residential services, mental retardation residential drop-in and early intervention services, supported living, family counseling, entry and referral and homeless shelter services and various operating expenses including training. In addition increase to program and client fees in residential group homes for mental health and mental retardation clients to maximize cost recovery. Also restructuring of the mental health and alcohol and drug services in the Adult Detention Center.
(\$200,000)	0 / 0.00		Reduction of subsidy to Solid Waste.
(\$93,356)	0 / 0.00	Contributories	Elimination of contribution to the Virginia Municipal League.
(\$651,168)	0 / 0.00	County Debt Service	Reduction of debt service funding as a result of Spring 2003 Refunding bond sale.
(\$2,000,000)	0 / 0.00	Paydown	Reduction of various maintenance projects (\$305,000), upgrading existing trails (\$75,000), stormwater management (\$400,000), data center reconfigurations (\$50,000), land acquisition reserve (\$1,000,000), HIPAA compliance (\$100,000) and developer defaults/roads (\$70,000).
(\$4,173,861)	0 / 0.00	Metro Operations and Construction	Utilization of existing balances at the Washington Metropolitan Area Transit Authority.
(\$665,000)	0 / 0.00	Housing Assistance Program	Elimination of undesignated revitalization project.
(\$105,368)	-1 / -1.00	Technology Infrastructure Services	Elimination of 1 position supporting software implementation.
\$0	1 / 1.00	Retirement Administration	Creation of position to support DROP program for Police and Uniformed retirees to be funded from retirement funds.
(\$4,292,720)	0 / 0.00	Various	Creation of a partnership for enhanced athletic field maintenance resulted in savings of \$1,292,720 as part of the <u>FY 2004 Advertised Budget Plan</u> . During deliberations on the budget, the Board of Supervisors determined that the proposal needed to be discussed more fully in the community to incorporate feedback from athletic groups. As a result, an expenditure reduction of \$3,000,000 was made. The \$3.3 million in revenue anticipated under the original proposal was also eliminated. As a result of these adjustments, the FY 2004 funding level of \$3.2 million for all athletic field maintenance is \$3.0 million less than the <u>FY 2003 Advertised Budget Plan</u> .
<b>(\$50,660,530)</b>	<b>-124 / -125.15</b>		



# BUDGET HIGHLIGHTS

## FY 2004 REVENUE ALL FUNDS

(subcategories in millions)

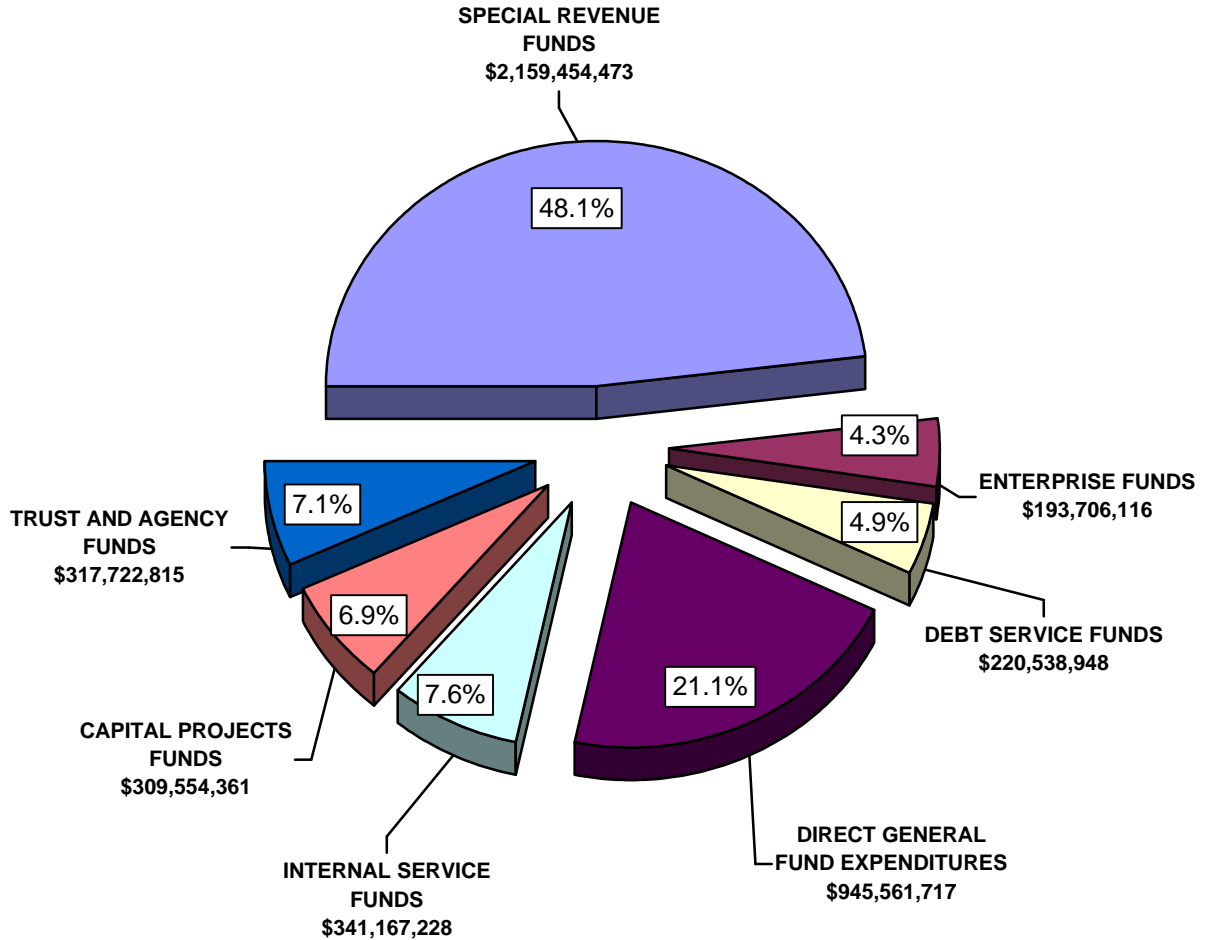


**TOTAL REVENUE = \$4,538,706,673**

\* 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.

# BUDGET HIGHLIGHTS

## FY 2004 EXPENDITURES ALL FUNDS



**TOTAL EXPENDITURES = \$4,487,705,658**

# General Fund Statement

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**This section includes:**

- ▶ *Summary of General Fund Statement  
(Page 62)*
- ▶ *General Fund Statement  
(Page 63)*
- ▶ *General Fund Expenditures by Agency  
(Page 65)*

## General Fund Statement

(in millions of dollars)

The FY 2004 Adopted Budget Plan includes General Fund disbursements (i.e., the sum of the direct expenditures and transfers) of \$2,559,804,213 an increase of 1.03 percent over the *FY 2003 Revised Budget Plan* level of \$2,490,747,927. This amount includes a transfer of \$1,238,475,201 to Fund 090, Public School Operating, an increase of 5.95 percent over the *FY 2003 Revised Budget Plan* level of \$1,168,875,267. In addition, General Fund direct expenditures are \$945,561,717, a decrease of \$9,375,464 or 0.98 from over the *FY 2003 Revised Budget Plan* level of \$954,937,181. Detailed fund statements are included on the pages that follow.

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	<b>\$84.17</b>	<b>\$46.46</b>	<b>\$94.57</b>	<b>\$49.50</b>	<b>\$50.67</b>	<b>(\$43.90)</b>	<b>-46.42%</b>
<b>Revenues</b>	\$2,300.31	\$2,441.64	\$2,442.93	\$2,585.49	\$2,558.93	\$116.01	4.75%
<b>Transfers In</b>	\$4.61	\$3.17	\$3.93	\$1.40	\$1.40	(\$2.53)	-64.44%
<b>Total Available</b>	<b>\$2,389.10</b>	<b>\$2,491.26</b>	<b>\$2,541.42</b>	<b>\$2,636.39</b>	<b>\$2,611.00</b>	<b>\$69.58</b>	<b>2.74%</b>
<b>Direct Expenditures</b>	\$854.95	\$915.37	\$954.94	\$954.12	\$945.56	(\$9.38)	-0.98%
<b>Transfers Out</b>							
School Transfer	\$1,079.91	\$1,167.86	\$1,168.88	\$1,238.48	\$1,238.48	\$69.60	5.95%
School Debt Service	105.53	113.60	113.60	120.90	120.90	7.29	6.42%
Subtotal Schools	\$1,185.44	\$1,281.47	\$1,282.48	\$1,359.37	\$1,359.37	\$76.89	6.00%
Metro	\$11.45	\$12.27	\$12.27	\$16.45	\$12.27	\$0.00	0.00%
Community Services Board	74.59	78.40	78.40	80.33	80.63	2.23	2.84%
County Transit Systems	16.06	16.74	17.94	20.28	20.28	2.34	13.03%
Capital Paydown	7.51	4.21	7.01	6.39	4.03	(2.98)	-42.51%
Information Technology	12.79	5.92	5.92	9.45	9.45	3.53	59.58%
County Debt Service	98.01	100.09	100.09	99.10	98.45	(1.64)	-1.64%
Other Transfers	33.72	27.94	31.70	31.81	29.77	(1.93)	-6.10%
Subtotal County	\$254.14	\$245.58	\$253.33	\$263.80	\$254.87	\$1.54	0.61%
<b>Total Transfers Out</b>	<b>\$1,439.58</b>	<b>\$1,527.04</b>	<b>\$1,535.81</b>	<b>\$1,623.17</b>	<b>\$1,614.24</b>	<b>\$78.43</b>	<b>5.11%</b>
<b>Total Disbursements</b>	<b>\$2,294.53</b>	<b>\$2,442.41</b>	<b>\$2,490.75</b>	<b>\$2,577.30</b>	<b>\$2,559.80</b>	<b>\$69.06</b>	<b>2.77%</b>
<b>Ending Balance</b>	<b>\$94.57</b>	<b>\$48.85</b>	<b>\$50.67</b>	<b>\$59.09</b>	<b>\$51.20</b>	<b>\$0.52</b>	<b>1.03%</b>
Less:							
Managed Reserve	\$46.46	\$48.85	\$49.81	\$51.55	\$51.20	\$1.38	2.77%
Reserve for Economic fluctuations and Revenue adjustments				7.55			
<b>Total Available</b>	<b>\$48.11</b>	<b>\$0.00</b>	<b>\$0.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$0.86</b>	<b>-100.00%</b>

**FY 2004 ADOPTED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Beginning Balance <sup>1</sup></b>	<b>\$84,169,489</b>	<b>\$46,457,565</b>	<b>\$94,569,059</b>	<b>\$49,504,644</b>	<b>\$50,671,950</b>	<b>(\$43,897,109)</b>	<b>-46.42%</b>
<b>Revenue</b>							
Real Property Taxes	\$1,233,203,875	\$1,384,758,240	\$1,392,128,078	\$1,528,949,445	\$1,494,186,763	\$102,058,685	7.33%
Personal Property Taxes <sup>2</sup>	282,889,998	267,236,545	269,934,808	272,808,779	272,514,079	2,579,271	0.96%
General Other Local Taxes	360,262,632	355,199,911	361,149,347	362,443,906	372,943,906	11,794,559	3.27%
Permits, Fees & Regulatory Licenses	28,609,183	29,354,826	26,468,562	28,371,322	26,851,322	382,760	1.45%
Fines & Forfeitures	10,318,703	10,997,380	9,705,364	12,006,933	12,044,433	2,339,069	24.10%
Revenue from Use of Money & Property	28,233,572	32,737,042	16,305,124	16,372,803	16,372,803	67,679	0.42%
Charges for Services	35,241,909	34,906,731	37,301,691	38,771,557	38,148,727	847,036	2.27%
Revenue from the Commonwealth <sup>2</sup>	277,978,231	281,948,245	277,562,221	280,459,841	280,564,841	3,002,620	1.08%
Revenue from the Federal Government	37,674,830	38,820,556	47,065,729	39,909,475	39,909,475	(7,156,254)	-15.20%
Recovered Costs/Other Revenue	5,899,819	5,677,428	5,304,162	5,395,848	5,395,848	91,686	1.73%
<b>Total Revenue</b>	<b>\$2,300,312,752</b>	<b>\$2,441,636,904</b>	<b>\$2,442,925,086</b>	<b>\$2,585,489,909</b>	<b>\$2,558,932,197</b>	<b>\$116,007,111</b>	<b>4.75%</b>
<b>Transfers In</b>							
105 Cable Communications	\$1,614,594	\$1,465,732	\$1,465,732	\$1,396,150	\$1,396,150	(\$69,582)	-4.75%
312 Public Safety Construction	0	0	760,000	0	0	(760,000)	-100.00%
503 Department of Vehicle Services	3,000,000	1,700,000	1,700,000	0	0	(1,700,000)	-100.00%
<b>Total Transfers In</b>	<b>\$4,614,594</b>	<b>\$3,165,732</b>	<b>\$3,925,732</b>	<b>\$1,396,150</b>	<b>\$1,396,150</b>	<b>(\$2,529,582)</b>	<b>-64.44%</b>
<b>Total Available</b>	<b>\$2,389,096,835</b>	<b>\$2,491,260,201</b>	<b>\$2,541,419,877</b>	<b>\$2,636,390,703</b>	<b>\$2,611,000,297</b>	<b>\$69,580,420</b>	<b>2.74%</b>
<b>Direct Expenditures</b>							
Personnel Services	\$477,708,903	\$513,704,866	\$517,473,928	\$545,136,717	\$539,466,967	\$21,993,039	4.25%
Operating Expenses	291,792,138	309,005,021	335,450,559	309,682,089	305,714,818	(29,735,741)	-8.86%
Recovered Costs	(29,440,398)	(31,795,876)	(33,081,373)	(38,245,224)	(38,113,738)	(5,032,365)	15.21%
Capital Equipment	4,460,980	3,782,456	6,577,495	3,930,087	3,877,015	(2,700,480)	-41.06%
Fringe Benefits	110,429,460	120,670,575	128,516,572	133,620,826	134,616,655	6,100,083	4.75%
<b>Total Direct Expenditures</b>	<b>\$854,951,083</b>	<b>\$915,367,042</b>	<b>\$954,937,181</b>	<b>\$954,124,495</b>	<b>\$945,561,717</b>	<b>(\$9,375,464)</b>	<b>-0.98%</b>

**FY 2004 ADOPTED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Transfers Out</b>							
002 Revenue Stabilization	\$2,511,050	\$0	\$1,389,191	\$0	\$0	(\$1,389,191)	-100.00%
090 Public School Operating	1,079,911,756	1,167,861,517	1,168,875,267	1,238,475,201	1,238,475,201	69,599,934	5.95%
100 County Transit System	16,063,083	16,738,953	17,938,844	20,275,993	20,275,993	2,337,149	13.03%
103 Aging Grants & Programs	1,636,511	1,735,999	1,735,999	1,848,836	1,835,826	99,827	5.75%
104 Information Technology	12,788,178	5,921,626	5,921,626	9,449,844	9,449,844	3,528,218	59.58%
106 Community Services Board	74,594,347	78,401,580	78,401,580	80,329,739	80,629,965	2,228,385	2.84%
109 Refuse Collection and Recycling Operations	0	0	9,622	0	0	(9,622)	-100.00%
110 Refuse Disposal	5,500,000	3,439,291	3,439,291	2,000,000	1,800,000	(1,639,291)	-47.66%
118 Consolidated Community Funding Pool	5,923,150	6,278,539	6,278,539	6,278,539	6,458,709	180,170	2.87%
119 Contributory Fund	6,697,638	6,456,429	6,507,747	7,141,779	7,048,423	540,676	8.31%
120 E-911 Fund	5,291,176	4,666,094	6,974,098	7,374,917	5,421,174	(1,552,924)	-22.27%
141 Elderly Housing Programs	1,190,661	1,237,474	1,237,474	1,175,599	1,215,433	(22,041)	-1.78%
144 Housing Trust Fund	300,000	0	0	0	0	0	-
200 County Debt Service	98,009,886	100,089,491	100,089,491	99,096,864	98,445,696	(1,643,795)	-1.64%
201 School Debt Service	105,528,408	113,604,781	113,604,781	120,896,733	120,896,733	7,291,952	6.42%
302 Library Construction	0	0	550,000	0	0	(550,000)	-100.00%
303 County Construction	4,256,813	2,611,941	4,855,991	4,793,041	3,093,041	(1,762,950)	-36.30%
304 Primary & Secondary Road Bond Construction	350,000	0	0	0	0	0	-
308 Public Works Construction	850,277	0	0	0	0	0	-
309 Metro Operations and Construction	11,450,844	12,272,714	12,272,714	16,446,575	12,272,714	0	0.00%
313 Trail Construction	200,000	0	0	0	0	0	-
340 Housing Assistance Program	1,850,000	1,600,000	1,600,000	1,600,000	935,000	(665,000)	-41.56%
500 Retiree Health Benefits	1,917,915	2,228,491	2,228,491	3,089,226	3,088,744	860,253	38.60%
504 Document Services Division	2,755,000	1,900,000	1,900,000	2,900,000	2,900,000	1,000,000	52.63%
<b>Total Transfers Out</b>	<b>\$1,439,576,693</b>	<b>\$1,527,044,920</b>	<b>\$1,535,810,746</b>	<b>\$1,623,172,886</b>	<b>\$1,614,242,496</b>	<b>\$78,431,750</b>	<b>5.11%</b>
<b>Total Disbursements</b>	<b>\$2,294,527,776</b>	<b>\$2,442,411,962</b>	<b>\$2,490,747,927</b>	<b>\$2,577,297,381</b>	<b>\$2,559,804,213</b>	<b>\$69,056,286</b>	<b>2.77%</b>
<b>Total Ending Balance</b>	<b>\$94,569,059</b>	<b>\$48,848,239</b>	<b>\$50,671,950</b>	<b>\$59,093,322</b>	<b>\$51,196,084</b>	<b>\$524,134</b>	<b>1.03%</b>
Less:							
Managed Reserve	\$46,457,565	\$48,848,239	\$49,814,959	\$51,545,948	\$51,196,084	\$1,381,126	2.77%
Reserve for economic fluctuations & revenue adjustments				7,547,374			
<b>Total Available</b>	<b>\$48,111,494</b>	<b>\$0</b>	<b>\$856,991</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$856,991)</b>	<b>-100.00%</b>

<sup>1</sup> The FY 2003 Revised Beginning Balance reflects audit adjustments for revenue and expenditures and a FY 2002 Beginning Balance adjustment for compensated absences as included in the FY 2002 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2003 Revised beginning balance has been increased by \$5,606,573 for balance adjustments associated with compensated absences, \$321,236 for revenues and \$36,589 based on expenditure reductions for a net increase of \$5,964,398.

<sup>2</sup> 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 Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

## FY 2004 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Legis - Exec Functions/Central Services</b>								
01	Board of Supervisors	\$3,678,682	\$4,136,666	\$4,136,666	\$4,261,605	\$4,163,377	\$26,711	0.65%
02	Office of the County Executive	6,074,683	6,498,139	6,861,625	6,395,481	6,460,551	(401,074)	-5.85%
04	Department of Cable Communications and Consumer Protection	1,651,293	1,689,904	1,656,422	1,744,209	1,694,791	38,369	2.32%
06	Department of Finance	6,372,120	6,910,054	7,198,062	7,166,122	6,986,466	(211,596)	-2.94%
11	Department of Human Resources	5,747,103	6,183,678	6,580,973	6,105,579	5,935,755	(645,218)	-9.80%
12	Department of Purchasing and Supply Management	3,597,518	4,010,668	4,020,549	4,049,100	4,020,791	242	0.01%
13	Office of Public Affairs	794,299	857,921	1,145,193	1,056,787	1,007,608	(137,585)	-12.01%
15	Electoral Board and General Registrar	2,094,180	2,013,545	3,924,672	2,057,004	2,025,095	(1,899,577)	-48.40%
17	Office of the County Attorney	5,055,844	5,410,333	5,894,664	5,490,937	5,334,420	(560,244)	-9.50%
20	Department of Management and Budget	2,584,641	2,976,042	3,008,564	2,961,145	2,874,622	(133,942)	-4.45%
37	Office of the Financial and Program Auditor	167,242	185,487	187,887	195,616	193,910	6,023	3.21%
41	Civil Service Commission	170,752	196,191	196,191	202,275	201,005	4,814	2.45%
57	Department of Tax Administration	18,969,254	19,931,438	20,164,437	20,066,935	19,927,421	(237,016)	-1.18%
70	Department of Information Technology	19,803,801	21,014,486	21,885,680	24,090,235	23,435,293	1,549,613	7.08%
	<b>Total Legis - Exec Functions/Central Services</b>	<b>\$76,761,412</b>	<b>\$82,014,552</b>	<b>\$86,861,585</b>	<b>\$85,843,030</b>	<b>\$84,261,105</b>	<b>(\$2,600,480)</b>	<b>-2.99%</b>
<b>Judicial Administration</b>								
80	Circuit Court and Records	\$8,470,475	\$8,920,032	\$9,054,797	\$8,835,947	\$8,718,833	(\$335,964)	-3.71%
82	Office of the Commonwealth's Attorney	1,584,458	1,994,599	1,994,599	1,995,268	1,935,721	(58,878)	-2.95%
85	General District Court	1,557,380	1,586,059	1,588,404	1,582,398	1,527,236	(61,168)	-3.85%
91	Office of the Sheriff	14,084,745	14,123,208	14,928,274	14,280,331	14,200,802	(727,472)	-4.87%
	<b>Total Judicial Administration</b>	<b>\$25,697,058</b>	<b>\$26,623,898</b>	<b>\$27,566,074</b>	<b>\$26,693,944</b>	<b>\$26,382,592</b>	<b>(\$1,183,482)</b>	<b>-4.29%</b>
<b>Public Safety</b>								
04	Department of Cable Communications and Consumer Protection	\$938,425	\$970,385	\$1,034,734	\$980,928	\$954,967	(\$79,767)	-7.71%
31	Land Development Services	9,378,194	9,947,557	10,449,867	10,031,481	9,946,974	(502,893)	-4.81%
81	Juvenile and Domestic Relations District Court	16,853,945	17,375,329	17,193,875	17,939,296	17,763,269	569,394	3.31%
90	Police Department	111,839,835	129,325,400	133,399,320	134,240,750	133,767,887	368,567	0.28%
91	Office of the Sheriff	30,520,590	29,764,234	33,478,854	34,686,841	33,028,832	(450,022)	-1.34%
92	Fire and Rescue Department	106,302,665	111,188,509	113,364,632	119,406,724	118,882,242	5,517,610	4.87%
96	Animal Shelter	1,043,641	0	0	0	0	0	-
	<b>Total Public Safety</b>	<b>\$276,877,295</b>	<b>\$298,571,414</b>	<b>\$308,921,282</b>	<b>\$317,286,020</b>	<b>\$314,344,171</b>	<b>\$5,422,889</b>	<b>1.76%</b>

## FY 2004 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Public Works</b>								
08	Facilities Management Division	\$32,795,930	\$33,102,262	\$35,514,503	\$33,590,905	\$33,435,053	(\$2,079,450)	-5.86%
25	Business Planning and Support	2,514,292	2,548,940	2,548,940	2,642,055	2,616,985	68,045	2.67%
26	Office of Capital Facilities	8,208,103	8,484,031	8,484,031	8,531,901	8,556,286	72,255	0.85%
29	Stormwater Management	7,423,693	8,290,293	8,638,346	7,934,339	7,873,453	(764,893)	-8.85%
87	Unclassified Administrative Expenses	220,473	220,474	220,474	223,870	223,870	3,396	1.54%
	<b>Total Public Works</b>	<b>\$51,162,491</b>	<b>\$52,646,000</b>	<b>\$55,406,294</b>	<b>\$52,923,070</b>	<b>\$52,705,647</b>	<b>(\$2,700,647)</b>	<b>-4.87%</b>
<b>Health and Welfare <sup>1</sup></b>								
05	Office for Women	\$480,238	\$481,124	\$481,124	\$289,000	\$0	(\$481,124)	-100.00%
67	Department of Family Services	156,438,246	164,992,586	166,314,919	167,812,918	166,631,749	316,830	0.19%
68	Department of Administration for Human Services	11,441,750	12,004,717	12,187,323	9,710,978	9,614,968	(2,572,355)	-21.11%
69	Department of Systems Management for Human Services	4,910,177	5,202,074	5,255,663	5,473,447	5,333,961	78,298	1.49%
71	Health Department	36,952,738	38,059,540	39,486,405	41,473,288	40,171,417	685,012	1.73%
	<b>Total Health and Welfare</b>	<b>\$210,223,149</b>	<b>\$220,740,041</b>	<b>\$223,725,434</b>	<b>\$224,759,631</b>	<b>\$221,752,095</b>	<b>(\$1,973,339)</b>	<b>-0.88%</b>
<b>Parks, Recreation and Cultural</b>								
50	Department of Community and Recreation Services	\$11,410,428	\$12,145,380	\$12,609,780	\$11,096,103	\$11,158,660	(\$1,451,120)	-11.51%
51	Fairfax County Park Authority	23,880,365	24,266,258	24,272,572	22,656,097	22,077,998	(2,194,574)	-9.04%
52	Fairfax County Public Library	26,036,530	27,722,631	27,821,705	27,764,404	27,213,865	(607,840)	-2.18%
	<b>Total Parks, Recreation and Cultural</b>	<b>\$61,327,323</b>	<b>\$64,134,269</b>	<b>\$64,704,057</b>	<b>\$61,516,604</b>	<b>\$60,450,523</b>	<b>(\$4,253,534)</b>	<b>-6.57%</b>
<b>Community Development</b>								
16	Economic Development Authority	\$6,895,760	\$6,562,715	\$6,562,715	\$6,690,212	\$6,660,212	\$97,497	1.49%
31	Land Development Services	8,640,253	9,398,341	9,413,582	9,315,175	9,230,374	(\$183,208)	-1.95%
35	Department of Planning and Zoning	8,200,035	8,820,847	8,919,377	8,838,890	8,756,191	(163,186)	-1.83%
36	Planning Commission	624,850	648,870	648,870	673,911	669,481	20,611	3.18%
38	Department of Housing and Community Development	5,566,963	5,320,774	5,652,333	5,232,155	5,184,364	(467,969)	-8.28%
39	Office of Human Rights	1,173,850	1,271,426	1,271,426	1,270,211	1,231,969	(39,457)	-3.10%
40	Department of Transportation	4,185,587	5,789,937	7,546,597	5,990,895	5,954,439	(1,592,158)	-21.10%
	<b>Total Community Development</b>	<b>\$35,287,298</b>	<b>\$37,812,910</b>	<b>\$40,014,900</b>	<b>\$38,011,449</b>	<b>\$37,687,030</b>	<b>(\$2,327,870)</b>	<b>-5.82%</b>



**FY 2004 ADOPTED SUMMARY GENERAL FUND EXPENDITURES**

#	Agency Title	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Non-Departmental</b>								
87	Unclassified Administrative Expenses	\$3,250,822	\$4,454,797	\$9,054,972	\$5,955,363	\$5,955,363	(\$3,099,609)	-34.23%
89	Employee Benefits	114,364,235	128,369,161	138,682,583	141,135,384	142,023,191	3,340,608	2.41%
	<b>Total Non-Departmental</b>	<b>\$117,615,057</b>	<b>\$132,823,958</b>	<b>\$147,737,555</b>	<b>\$147,090,747</b>	<b>\$147,978,554</b>	<b>\$240,999</b>	<b>0.16%</b>
	<b>Total General Fund Direct Expenditures</b>	<b>\$854,951,083</b>	<b>\$915,367,042</b>	<b>\$954,937,181</b>	<b>\$954,124,495</b>	<b>\$945,561,717</b>	<b>(\$9,375,464)</b>	<b>-0.98%</b>

<sup>1</sup> As part of the Board of Supervisor's deliberations on the FY 2004 Adopted Budget Plan Agency 05, Office for Women is restructured. Support for the Commission for Women including funding and 2/2.0 SYE positions are transferred to Agency 67, Department of Family Services. Remaining funding is reduced and the remaining positions are abolished as part of the FY 2004 Adopted Budget Plan.



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# General Fund Revenue Overview

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This section includes:

- ▶ *Summary of General Fund Revenue (Page 70)*
- ▶ *Major Revenue Sources (Page 73)*
- ▶ *Real Estate Tax (Page 74)*
- ▶ *Personal Property Tax (Page 81)*
- ▶ *Local Sales Tax (Page 85)*
- ▶ *Business, Professional and Occupational License Tax (Page 88)*

# GENERAL FUND REVENUE OVERVIEW

## SUMMARY OF GENERAL FUND REVENUE

Category	FY 2002 Actual	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Change from the FY 2004 Advertised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$1,233,203,875	\$1,392,128,078	\$1,528,949,445	\$1,494,186,763	(\$34,762,682)	-2.27%
Personal Property Taxes - Current and Delinquent <sup>1</sup>	471,463,373	469,629,780	477,464,895	477,170,195	(\$294,700)	-0.06%
Other Local Taxes	360,262,632	361,149,347	362,443,906	372,943,906	\$10,500,000	2.90%
Permits, Fees and Regulatory Licenses	28,609,183	26,468,562	28,371,322	26,851,322	(\$1,520,000)	-5.36%
Fines and Forfeitures	10,318,703	9,705,364	12,006,933	12,044,433	\$37,500	0.31%
Revenue from Use of Money/Property	28,233,572	16,305,124	16,372,803	16,372,803	\$0	0.00%
Charges for Services	35,241,909	37,301,691	38,771,557	38,148,727	(\$622,830)	-1.61%
Revenue from the Commonwealth and Federal Governments <sup>1</sup>	127,079,686	124,932,978	115,713,200	115,818,200	\$105,000	0.09%
Recovered Costs/ Other Revenue	5,899,819	5,304,162	5,395,848	5,395,848	\$0	0.00%
<b>Total Revenue</b>	<b>\$2,300,312,752</b>	<b>\$2,442,925,086</b>	<b>\$2,585,489,909</b>	<b>\$2,558,932,197</b>	<b>(26,557,712)</b>	<b>-1.03%</b>
Transfers In	4,614,594	3,925,732	1,396,150	1,396,150	0	0.00%
<b>Total Receipts</b>	<b>\$2,304,927,346</b>	<b>\$2,446,850,818</b>	<b>\$2,586,886,059</b>	<b>\$2,560,328,347</b>	<b>(\$26,557,712)</b>	<b>-1.03%</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

As reflected in the preceding table, FY 2004 General Fund revenues are projected to be \$2,560,328,347, a decrease of \$26,557,712, or 1.0 percent, from the FY 2004 Advertised Budget Plan. This decrease is primarily the result of a \$0.03 reduction in the Real Estate Tax rate from the \$1.19 per \$100 of assessed value included in the FY 2004 Advertised Budget Plan to \$1.16 per \$100 of assessed value. The Real Estate tax reduction is partially offset by an increase in Other Local Taxes resulting from the implementation of a Mobile Telephone Tax and additional revenue from Tax Receipts on Rental Cars.

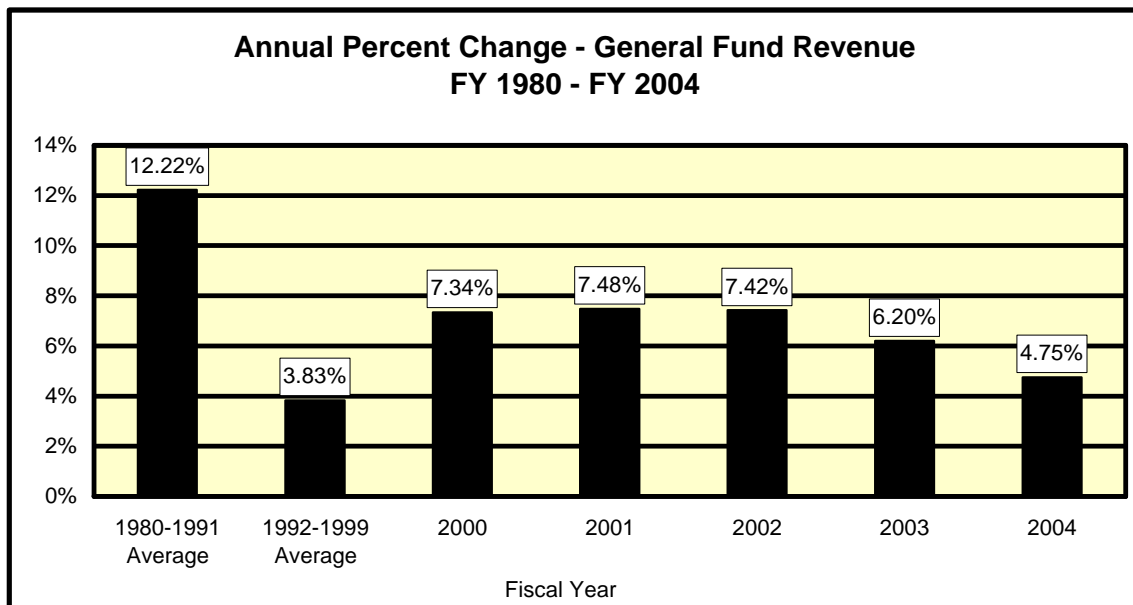
FY 2004 revenues are projected to increase \$116,007,111, or 4.75 percent over the *FY 2003 Revised Budget Plan*. This level of revenue growth in FY 2004 is primarily due to a 12.48 percent increase in the Real Estate Tax base and a 2.1 percent increase in Personal Property Tax revenue.

### **Fees and Fares Review**

At the Board of Supervisors' request, all County fees and fares were reviewed in order to maximize revenue and increase cost recovery in FY 2004, while maintaining consistency with surrounding jurisdictions. As a result of this review, General Fund fee increases, totaling \$12.1 million in revenue, are included in the FY 2004 Budget. The majority of this increase is the result of a new tax on mobile telephone service, which is expected to generate \$9.5 million in FY 2004. Current General Fund fees to be raised include animal shelter fees, recreation class fees, parking garage fees, fire marshal fees, on-site sewage and water fees, food safety fees, overdue book fees, parking violation fines, and zoning fees. In addition, a residential permit parking district decal fee is recommended to be instituted to offset the cost of the program. These General Fund adjustments are discussed in more detail in the following narrative. In addition to the General Fund fee increases, the E-911 fee is increased to \$2.50 per line per month from \$1.75 per line per month and is expected to generate \$4.8 million. E-911 fees will be directed to Fund 120 to fund expenditures associated with the Public Safety Communications Center. Also, the base FAIRFAX CONNECTOR fare for local bus service is recommended to increase from \$0.50 to \$0.75 resulting in an additional \$0.5 million in revenue. The increased fare will be consistent with surrounding localities and is anticipated to have a minimal effect on ridership. FAIRFAX CONNECTOR fare revenues are reflected in Fund 100, County Transit Systems.

Incorporating Transfers In, FY 2004 General Fund receipts are expected to be \$2,560,328,347. The Transfer In to the General Fund reflects \$1.4 million from Cable Communications for use of County rights of way and indirect support provided by General Fund agencies.

The following chart depicts General Fund revenue growth since FY 1980. From FY 1980 to FY 1991, average annual General Fund revenue growth exceeded 12 percent per year. From FY 1992 to FY 1999, however, General Fund revenues grew at a pace of only 3.8 percent annually. Beginning in FY 2000, moderate growth rates ranging from 4.8 percent to 7.5 percent have been experienced. Absent the FY 2004 Real Estate tax cut of \$0.05, the General Fund revenue growth is 6.2 percent.



# GENERAL FUND REVENUE OVERVIEW

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## ***Economic Indicators***

The national economy has not recovered from the downturn that began in March 2001. Real economic growth, as measured by the Gross Domestic Product (GDP), increased 1.4 percent in the fourth quarter of 2002 and 1.6 percent in the first quarter of 2003—two modest gains that are attributed to bad weather and war. The national unemployment rate rose to 6.0 percent in April 2003. This is only the second time since August 1994 that the unemployment rate has reached 6.0 percent. Reductions in business investment and financial markets have contributed to the weak demand for workers.

Fairfax County's economy continued to struggle during 2002. Job growth slowed and the technology sector experienced layoffs. In 2002, the average unemployment rate was 3.0 percent compared to 1.9 percent in 2001 and 1.2 percent in 2000. County Sales Tax receipts in calendar year 2002 were down 1.4 percent. Substantial automobile purchases in 2002 did not impact County Sales Tax receipts, as there is no local sales tax on vehicles. After reducing interest rates 11 times in 2001 for a total of 475 basis points, the Federal Reserve held interest rates steady in calendar year 2002 until November, when rates were reduced an additional 50 basis points. As a result, the revenue estimate for Investment Interest was lowered at the *FY 2002 Carryover Review* and again during the fall 2002 revenue review for a total reduction of \$16.5 million. The nonresidential housing market also did not fare well in 2002. The County's overall office vacancy rate rose from the 6.4 percent recorded at the end of 2001 to 12.1 percent by year-end 2002. The amount of sublet space on the market increased dramatically as the economy slowed and firms continued to downsize during 2002. Including sublet space, the year-end 2002 office vacancy rate was 18.8 percent.

Signs pointing to the possible direction of the national economy are mixed. Since 2002, the U.S. Leading Index of Economic Indicators has fluctuated around a flat trend, with a slight increase in April 2003. The Consumer Confidence Index, in contrast, fell drastically in February 2003 only to rise two months later to a level not seen since mid-year 2002. Consumer Confidence is one of ten indicators that make up the Leading Index and April's rise will be reflected in the index next month. While the swift and successful war in Iraq helped reduce consumers' short-term concerns, the economy will still be restricted by delays in business investment and slow job growth.

Fairfax County's economic indicators are not yet pointing to improvement in the local economy. Fairfax County's Leading Index, which is designed to forecast the performance of the County's economy nine to twelve months in advance, is currently under-performing its 12-month moving average. The Fairfax County Leading Index's losses from the most recent four months have eliminated the slight gains from over the past year. Even after the economy begins to expand, it may take longer for improvements in the economy to translate into additional revenue growth in categories other than Real Estate. As long as interest rates remain low, the yield earned on County investments will be constrained. FY 2003 Sales Tax receipts, however, have increased in three of the last four months and are currently up a slight 1.1 percent over the same period of FY 2002. It is too early to determine if this upward trend will be maintained. Even after consumer confidence picks up, Sales Tax receipts are expected to grow a modest 2.0 percent in FY 2004. On the other hand, the residential housing market in Fairfax County is expected to remain strong throughout 2003. The supply of housing remains tight and demand is not expected to wane significantly. In FY 2004, Current and Delinquent Real Estate Tax revenues in Fairfax County comprise 58.4 percent of General Fund Revenue and are the major driver of overall revenue changes. FY 2004 Real Estate property values were established as of January 1, 2003 and reflect market activity through calendar year 2002. The Real Estate Tax base is projected to increase 12.48 percent in FY 2004, and is comprised of a 9.94 percent rise in total equalization (reassessment of existing residential and non-residential properties), and new growth of 2.54 percent. Residential properties gained 14.55 percent as a result of equalization, while the value of non-residential properties dropped 2.94 percent. New construction in the County increased the residential property base by 2.60 percent, whereas, the nonresidential base grew 2.36 percent due to new construction. The total value of residential property, representing 76.7 percent of the County's FY 2004 Real Estate Tax base, increased 17.15 percent, while the value of nonresidential property fell 0.58 percent.

The FY 2004 General Fund revenue estimates discussed in this section are based on a review of all relevant indicators, including the Fairfax County Economic Index, consultations with the County's economic advisor, Dr. Stephen Fuller, actual FY 2002 collections, and FY 2003 year-to-date trends.

# GENERAL FUND REVENUE OVERVIEW

## MAJOR REVENUE SOURCES

The following major revenue categories comprise 98.4 percent of total FY 2004 General Fund revenue and are discussed in this section. Unless otherwise indicated, comparative data are presented relative to the FY 2004 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 entitled "Financial, Statistical, and Summary Tables."

Category	FY 2002 Actual	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Change from the FY 2004 Advertised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Tax - Current	\$1,225,980,110	\$1,385,248,840	\$1,522,070,207	\$1,487,307,525	(\$34,762,682)	-2.28%
Personal Property Tax - Current	457,944,080	458,979,780	469,264,336	468,581,636	(682,700)	-0.15%
Paid Locally	271,626,651	259,284,808	264,608,220	263,925,520	(682,700)	-0.26%
Reimbursed by Commonwealth	186,317,429	199,694,972	204,656,116	204,656,116	0	0.00%
Local Sales Tax	125,577,043	123,775,568	126,246,519	126,246,519	0	0.00%
Recordation/Deed of Conveyance Taxes	19,807,587	22,903,561	16,329,979	16,329,979	0	0.00%
Vehicle Decal Fee	18,694,344	19,018,442	19,463,966	19,463,966	0	0.00%
Consumer Utility Tax	86,368,876	86,930,059	89,858,179	89,858,179	0	0.00%
Mobile Telephone Tax	0	0	0	9,500,000	9,500,000	--
Business, Professional and Occupational License Tax-Current	91,291,755	91,291,755	93,117,590	93,117,590	0	0.00%
Permits, Fees and Regulatory Licenses	28,609,183	26,468,562	28,371,322	26,851,322	(1,520,000)	-5.36%
Interest on Investments	25,424,651	13,433,065	13,433,065	13,433,065	0	0.00%
Charges for Services	35,241,909	37,301,691	38,771,557	38,148,727	(622,830)	-1.61%
Fines and Forfeitures	10,318,703	9,705,364	12,006,933	12,044,433	37,500	0.31%
Revenue from the Commonwealth and Federal Governments <sup>1</sup>	127,079,686	124,932,978	115,713,200	115,818,200	105,000	0.09%
<b>Total Major Revenue Sources</b>	<b>\$2,252,337,927</b>	<b>\$2,399,989,665</b>	<b>\$2,544,646,853</b>	<b>\$2,516,701,141</b>	<b>(\$27,945,712)</b>	<b>-1.10%</b>

<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.

# GENERAL FUND REVENUE OVERVIEW

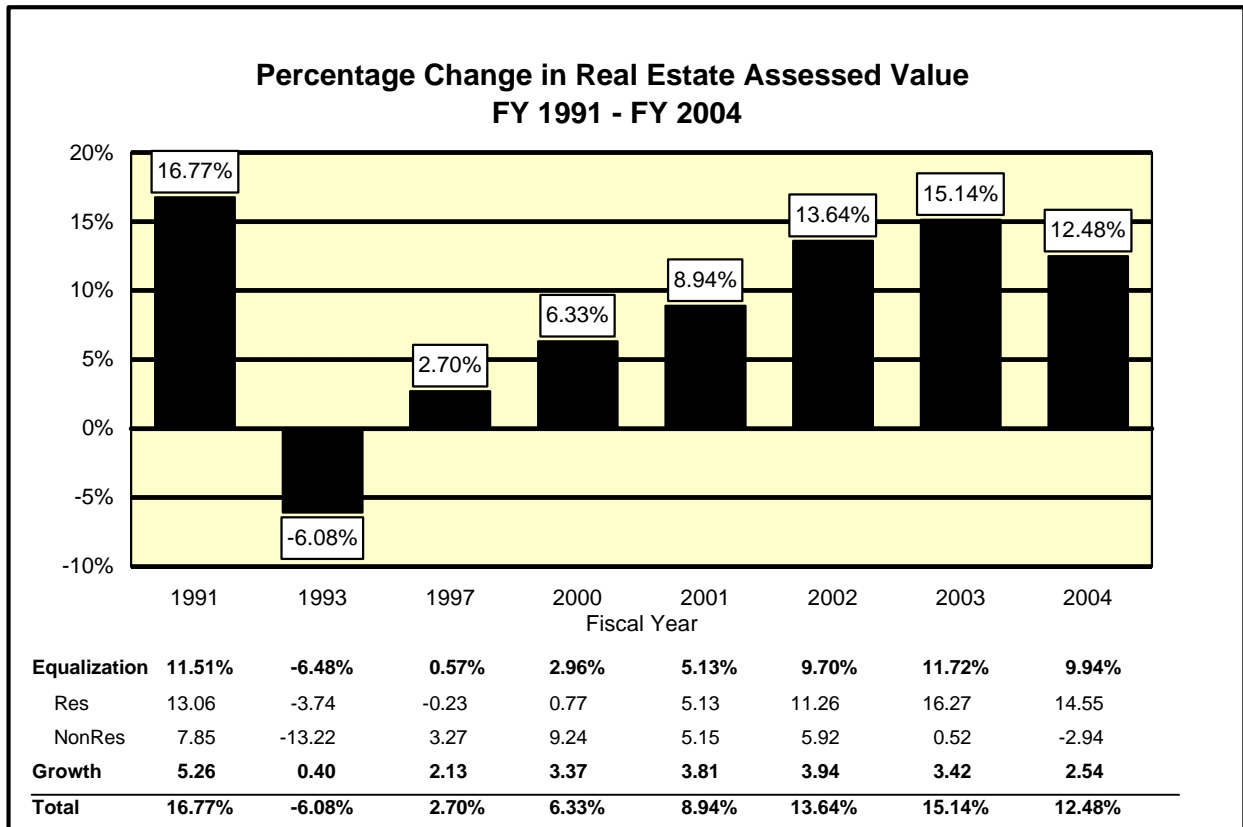
## REAL ESTATE TAX-CURRENT

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$1,225,980,110	\$1,385,248,840	\$1,522,070,207	\$1,487,307,525	(\$34,762,682)	-2.28%

The FY 2004 estimate for Current Real Estate Taxes of \$1,487,307,525 reflects a decrease of \$34,762,682, or 2.3 percent, from the FY 2004 Advertised Budget Plan estimate. This net decrease is primarily the result of the adoption of a \$0.03 reduction in the Real Estate Tax rate in addition to the \$0.02 cent reduction proposed by the County Executive. The Real Estate Tax rate is reduced from \$1.21 per \$100 of assessed value in FY 2003 to \$1.16 per \$100 of assessed value in FY 2004.

The loss in revenue associated with the adoption of the additional \$0.03 reduction in the Real Estate Tax rate is \$39,053,196. This reduction represents a loss of \$38,370,496 in Real Estate Tax revenue and a loss of \$682,700 in Personal Property Tax receipts. The Real Estate Tax rate impacts two classes of personal property: mobile homes and non-vehicle Public Service Corporation property. Partially offsetting the \$38.4 million decrease in Real Estate Tax revenue is an increase of \$3.6 million associated with refinements to FY 2004 projections of exonerations, supplemental assessments, and tax relief based on anticipated FY 2003 year-end figures included in the *FY 2003 Revised Budget Plan*.

The FY 2004 Real Estate estimate is based on a 12.48 percent increase in the FY 2004 valuation of real property, as compared to the FY 2003 Real Estate Land Book. The FY 2004 estimate is comprised of an increase in equalization of 9.94 percent and an increase of 2.54 percent in new growth. The FY 2004 figures reflected herein are based on the final assessments for Tax Year 2003 (FY 2004), which was established as of January 1, 2003. Throughout FY 2004, 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 99.50 percent. The following chart shows changes in the County's assessed value base in FY 1991, FY 1993, FY 1997, and from FY 2000 to FY 2004.





## GENERAL FUND REVENUE OVERVIEW

The FY 2004 **Main Assessment Book Value** is \$129,247,150,810 and represents an increase of \$14,344,561,385, or 12.48 percent, over the FY 2003 main assessment book value of \$114,902,589,425. The FY 2004 increase is lower than that of the last two years when assessments rose 13.64 percent and 15.14 percent in FY 2002 and FY 2003, respectively. After increasing 16.8 percent in FY 1991, the assessment base declined an average of 2.8 percent from FY 1992 to FY 1994. After the recession, the value of real property increased at modest annual rates, averaging 2.5 percent from FY 1995 through FY 1999. It was not until FY 1999 that the assessment base exceeded its FY 1991 level. Since FY 1991, the assessment base has grown at an average annual rate of 4.5 percent and is now \$129.2 billion.

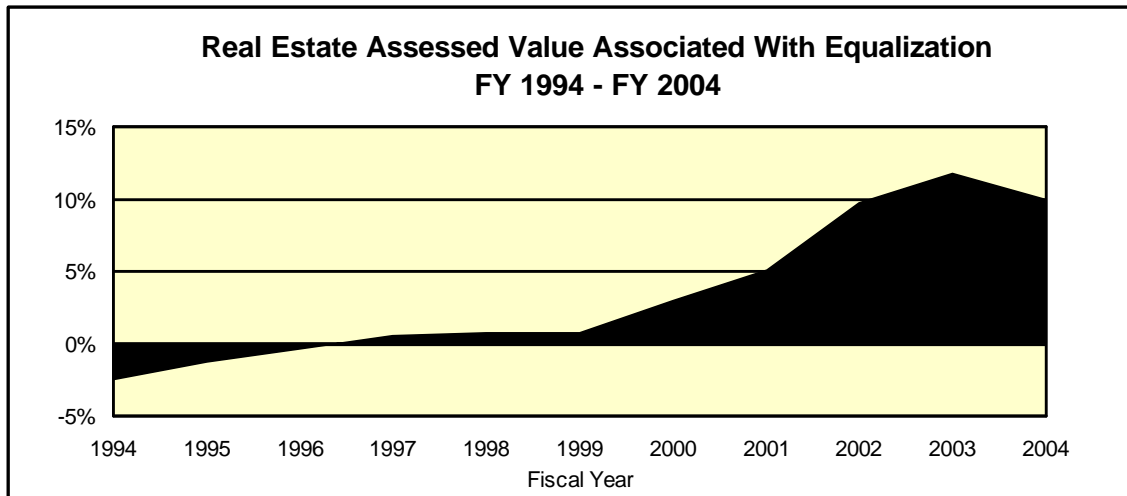
The overall increase in the assessment base includes **equalization**, the reassessment of existing properties, and **normal growth**, which is associated with construction of new properties in Fairfax County. The FY 2004 assessment base reflects a significant increase in the values of existing residential properties of 14.55 percent, while nonresidential property values fell 2.94 percent, as a result of equalization. Nonresidential and residential properties experienced moderate growth due to new construction at 2.36 percent and 2.60 percent, respectively. As a result of these changes, the residential portion of the total assessment base rose from 73.7 percent in FY 2003 to 76.7 percent in FY 2004. The table below reflects changes in the Real Estate Tax assessment base from FY 1998 through FY 2004.

**Main Real Estate Assessment Book Base Changes**  
(in millions)

Assessed Base Change Due To:	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
<b>Equalization</b>	\$567.7	\$1,289.6	\$2,241.4	\$4,139.5	\$8,522.9	\$11,699.8	\$11,428.5
<b>% Change</b>	0.80%	1.77%	2.96%	5.13%	9.70%	11.72%	9.94%
<b>Residential</b>	-0.50%	0.04%	0.77%	5.13%	11.26%	16.27%	14.55%
<b>Nonresidential</b>	5.05%	7.12%	9.24%	5.15%	5.92%	0.52%	-2.94%
<b>Normal Growth</b>	\$1,369.7	\$1,598.0	\$2,556.9	\$3,067.6	\$3,456.3	\$3,409.4	\$2,916.1
<b>% Change</b>	1.93%	2.19%	3.37%	3.81%	3.94%	3.42%	2.54%
<b>Total</b>							
<b>% Change</b>	2.73%	3.96%	6.33%	8.94%	13.64%	15.14%	12.48%

# GENERAL FUND REVENUE OVERVIEW

**Equalization**, or reassessment of existing residential and nonresidential property, represents an increase in value of \$11,428,473,130, or 9.94 percent in FY 2004. The increase in total equalization is due to a boost in residential property values and a decline in nonresidential property values. The significant increase in residential properties is a result of increased demand for homes in the County without a commensurate increase in the supply of existing homes. This trend mirrors that which is occurring on a regional and national basis. Changes in the assessment base as a result of equalization are shown in the following chart. The increase in the tax levy associated with the overall 9.94 percent increase in equalization is \$132,570,288 based on a tax rate of \$1.16 per \$100 of assessed value.



Not since the period from FY 1989 to FY 1991 has **residential** equalization experienced double digit growth for three consecutive years. Residential equalization declined notably from FY 1992 through FY 1994 due to the recession and then remained essentially flat from FY 1995 through FY 2000. Following a moderate increase in FY 2001, residential equalization rose 11.26 percent and 16.27 percent in FY 2002 and FY 2003, respectively. In FY 2004, overall residential equalization increased a robust 14.55 percent. This increase reflects the strength of the housing market in the County and throughout the Northern Virginia area. As a result of the sustained increases in both sales volume and sales price, the majority of residential properties in the County will receive valuation increases. It should be noted that the County's median assessment to sales ratio is in the low 90 percent range, well within professional assessing standards of 90 percent to 110 percent.

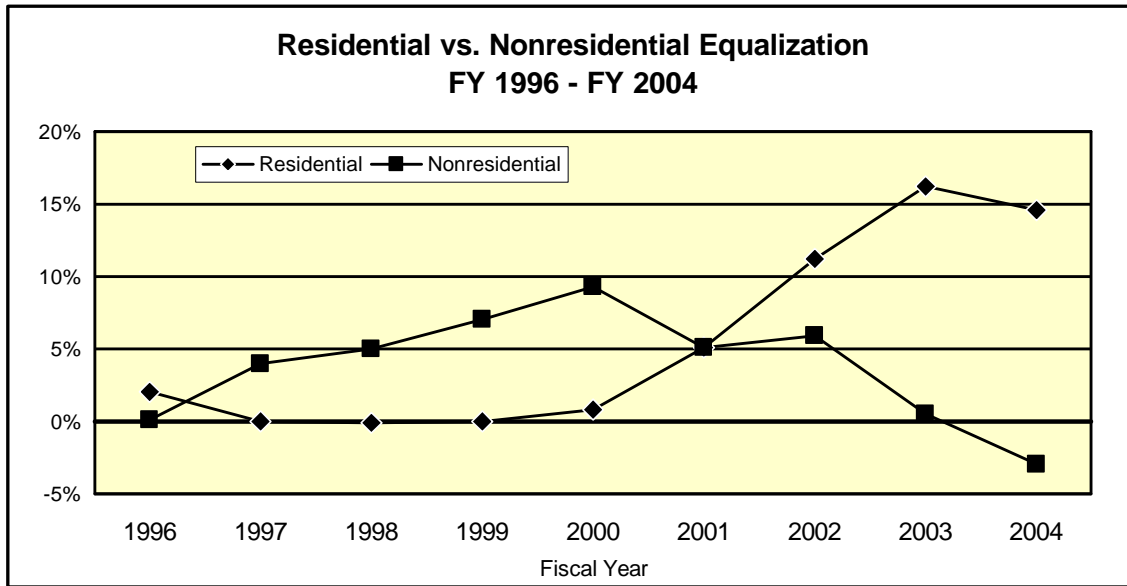
All types of residential property experienced increases in value in FY 2004. While townhouse and condominium property values experienced significant increases due to equalization, changes in the assessed value of single family homes have had the most impact on the total residential base because they represent 74.6 percent of the total. Changes in residential equalization by housing type since FY 2000 are shown in the following table. It should be noted that changes represented in this chart are for the category as a whole. Individual neighborhoods and properties may have increased or decreased by different percentages based on neighborhood selling prices.

### Residential Equalization Changes

Housing Type/ (Percent of Base)	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
Single Family (74.6%)	1.26%	6.43%	12.08%	16.14%	14.15%
Townhouse/Duplex (18.4%)	-0.16%	2.22%	10.98%	18.56%	17.00%
Condominiums (6.0%)	-1.96%	1.17%	10.30%	21.19%	20.09%
Vacant Land (0.7%)	1.24%	9.84%	7.90%	15.23%	23.23%
Other (0.2%) <sup>1</sup>	0.49%	1.38%	5.73%	3.00%	2.58%
<b>Total Residential Equalization (100%)</b>	<b>0.77%</b>	<b>5.13%</b>	<b>11.26%</b>	<b>16.27%</b>	<b>14.55%</b>

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

# GENERAL FUND REVENUE OVERVIEW



Based on the increase in residential equalization, the mean assessed value of all residential property in the County is \$317,240. This is an increase of \$40,295 over the FY 2003 value of \$276,945. Compared to FY 2003, the typical residential annual tax bill will increase \$328.95 in FY 2004, on average, based on the reduced tax rate of \$1.16 per \$100 of assessed value in FY 2004.

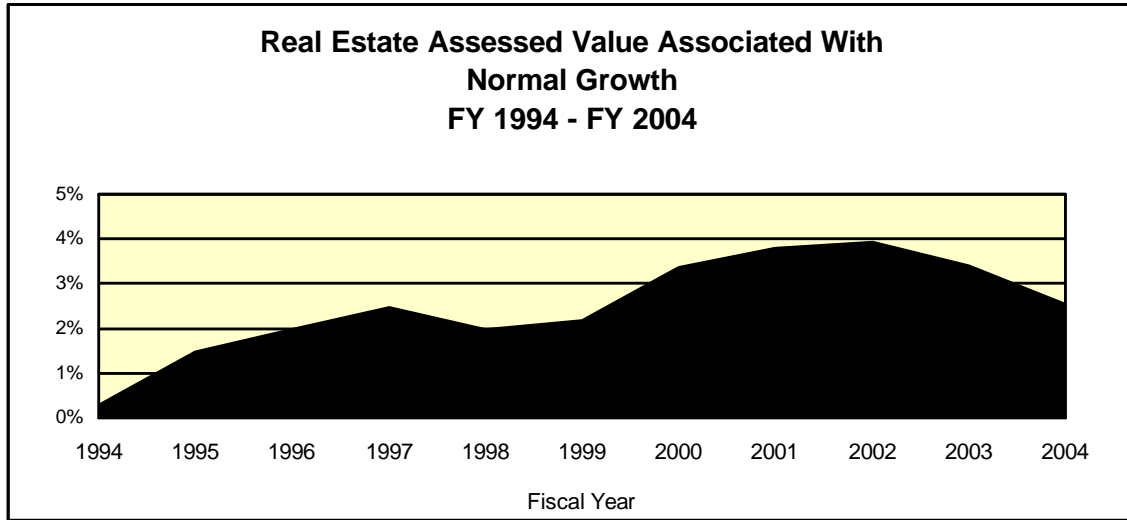
**Nonresidential** equalization experienced a decline of 2.94 percent in FY 2004, the first decrease since FY 1996. As a result of rising office vacancy rates, increased supply, and recent sales activity, the values of elevator offices (mid- and high-rises), which comprise 40.2 percent of the nonresidential tax base, fell 10.73 percent. This significant decline follows a reduction of 2.48 percent in FY 2003. Prior to FY 2003, the last time the value of elevator office property declined was the period FY 1992 through FY 1996. As the economy has slowed, office space that many companies had leased or purchased in anticipation of expansion has not been needed. As such, the amount of office space available for sublease has increased. The Economic Development Authority recently reported that the office vacancy rate jumped to 10.2 percent during the first half of 2002, up from 6.4 percent at year-end 2001. Including sublet space, the office vacancy rate is 16.5 percent. Low-rise office property also declined in value but to a lesser extent, 6.27 percent. After dropping 15.39 percent in FY 2003, the value in hotel property continued to fall in FY 2004 at a rate of 6.23 percent. Retail property increased in value in FY 2004. Regional malls experienced an increase of 6.95 percent while other retail properties increased 2.91 percent in FY 2004. Nonresidential equalization changes by category since FY 2000 are presented in the following table.

### Nonresidential Equalization Changes

Category / Percent of Base	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
Apartments (17.2%)	3.43%	3.54%	6.53%	9.59%	3.86%
Office Condominiums (2.4%)	0.48%	2.08%	4.95%	7.75%	15.63%
Industrial (8.2%)	10.55%	7.46%	7.25%	2.08%	-1.29%
Retail (12.0%)	4.49%	2.73%	2.84%	1.91%	2.91%
Regional Malls (3.2%)	3.08%	0.87%	2.20%	0.34%	6.95%
Office Elevator (40.2%)	16.20%	6.74%	6.54%	-2.48%	-10.73%
Office - Low Rise (4.2%)	10.95%	6.05%	7.30%	1.46%	-6.27%
Vacant Land (3.6%)	19.86%	5.96%	6.36%	-0.08%	-6.55%
Hotels (4.0%)	24.40%	7.16%	6.58%	-15.39%	-6.23%
Other (5.0%)	4.88%	2.62%	6.35%	3.02%	6.00%
<b>Nonresidential Equalization</b>	<b>9.24%</b>	<b>5.15%</b>	<b>5.92%</b>	<b>0.52%</b>	<b>-2.94%</b>

# GENERAL FUND REVENUE OVERVIEW

**Normal Growth** of \$2,916,088,255, or 2.54 percent, over the FY 2003 assessment book value results from new construction, new subdivisions, and rezonings. This level of growth is somewhat lower than the 3.94 percent and 3.42 percent increases realized in FY 2002 and FY 2003 (see following chart). During the construction boom of the 1980s, average growth of 6.9 percent was experienced. Since FY 1995, the value of property added to the tax base due to new construction has ranged from 1.93 percent to 3.94 percent. In FY 2004, the residential and non-residential property bases experienced similar rates of increase due to new construction, advancing 2.60 percent and 2.36 percent, respectively. The total rate of growth due to new construction is consistent with activity in the housing and commercial building industry throughout the Washington metropolitan area.



In addition to the final equalization and normal growth adjustments in the Main Assessment Book, the following projected adjustments were made to the FY 2004 Real Estate Tax revenue estimate:

**Additional Assessments** expected to be included in the new Real Estate base are prorated assessments under the Norfolk Plan of \$440.0 million and additional supplemental assessments of \$60.0 million. The Norfolk Plan assessments are supplemental assessments, which are made during the year for new construction that is completed subsequent to finalizing the original assessment book. Supplemental assessments may also result due to changes in ownership or tax exempt status. The total value of the supplemental assessments will be closely monitored based on new construction and building permit activity.

**Exonerations, Certificates and Tax Abatements** are anticipated to reduce the Real Estate assessment base by \$692.0 million in FY 2004, an additional \$142.0 million over FY 2003. This increase is due to rising property values and an increase in tax abatements associated with the County's revitalization effort. Each \$100.0 million change in the level of exonerations, certificates and tax abatements is equivalent to a change of \$1.2 million in tax levy.

# GENERAL FUND REVENUE OVERVIEW

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**Tax Relief** for the Elderly and Disabled is projected to reduce the Real Estate assessment base in FY 2004 by \$1,000.0 million. During FY 2001 and FY 2002, the income limits associated with the Real Estate Tax Relief Program for the Elderly and Disabled were expanded as approved by the Board of Supervisors. The income limits of the Tax Relief program have remained the same since FY 2002. These limits provide 100 percent exemption for elderly and disabled taxpayers with incomes up to \$40,000; 50 percent exemption for eligible applicants with income between \$40,001 and \$46,000; and 25 percent exemption if income is between \$46,001 and \$52,000. As part of the FY 2003 Budget, the Board of Supervisors approved an increase in the allowable asset limit from \$150,000 to \$160,000 for all ranges of tax relief. The allowable asset limit remains at \$160,000 in FY 2004. The table below presents income thresholds for the Tax Relief Program for the Elderly and Disabled since FY 2000.

<b>Real Estate Tax Relief for the Elderly and Disabled</b>		
	<b>Income Limit</b>	<b>Percent Relief</b>
<b>FY 2000</b>	Up to \$30,000	100%
	Over \$30,000 to \$35,000	50%
	Over \$35,000 to \$40,000	25%
<b>FY 2001</b>	Up to \$35,000	100%
	Over \$35,000 to \$40,000	50%
	Over \$40,000 to \$46,000	25%
<b>FY 2002 - FY 2004</b>	Up to \$40,000	100%
	Over \$40,000 to \$46,000	50%
	Over \$46,000 to \$52,000	25%

**The FY 2004 local assessment base** of \$128,055,119,570 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of \$1,485,439,387 is calculated using a tax rate of \$1.16 per \$100 of assessed value. Based on an expected local collection rate of 99.50 percent, revenue from local assessments is estimated to be \$1,478,012,190. In FY 2004, every 0.1 percentage point change in the collection rate on the locally assessed Real Estate Tax levy yields a revenue change of \$1.5 million, while every penny on the tax rate yields \$13.0 million in revenue.

Added to the local assessment base is an estimated \$801,322,001 in assessed value for Public Service Corporations (PSC) property. Using a rate of \$1.16 per \$100 of assessed value, the tax levy on PSC property is \$9,295,335. The collection rate on PSC property is expected to be 100.0 percent.

## GENERAL FUND REVENUE OVERVIEW

The total assessment base, including Public Service Corporations, is \$128,856,441,571 with a total tax levy of \$1,494,734,722 at the \$1.16 per \$100 assessed value tax rate. Estimated FY 2004 revenue from the Real Estate Tax, including receipts from Public Service Corporations, totals \$1,487,307,525 at the \$1.16 per \$100 assessed value tax rate, and reflects an overall collection rate of 99.50 percent. The total collection rates experienced in this category since FY 1989 are shown in the following table:

### Real Estate Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
<b>1989</b>	99.59%	<b>1997</b>	99.56%
<b>1990</b>	99.49%	<b>1998</b>	99.54%
<b>1991</b>	98.96%	<b>1999</b>	99.50%
<b>1992</b>	98.87%	<b>2000</b>	99.63%
<b>1993</b>	99.03%	<b>2001</b>	99.53%
<b>1994</b>	99.15%	<b>2002</b>	99.65%
<b>1995</b>	99.32%	<b>2003 (estimated)</b>	99.50%
<b>1996</b>	99.47%	<b>2004 (estimated)<sup>1</sup></b>	99.50%

<sup>1</sup> In FY 2004, every 0.1 percentage point change in the collection rate yields a revenue change of \$1,520,135.

The Commercial/Industrial percentage of the County's Real Estate Tax base is 19.14 percent, a drop of 2.83 percentage points from the FY 2003 level of 21.97 percent. This reduction is due to the increase in the residential portion of the Real Estate Tax base and the decline in the nonresidential portion. The Commercial/Industrial percentage is only slightly higher than its previous low of 19.04 percent in FY 1996. The Commercial/Industrial percentage is based on Virginia land use codes and excludes multi-family rental apartments, which comprises 4.16 percent of the County's Real Estate Tax base in FY 2004. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

### Commercial/Industrial Percentages

Fiscal Year	Percentage	Fiscal Year	Percentage
<b>1989</b>	26.73%	<b>1997</b>	19.56%
<b>1990</b>	26.76%	<b>1998</b>	20.47%
<b>1991</b>	26.25%	<b>1999</b>	21.84%
<b>1992</b>	25.66%	<b>2000</b>	24.32%
<b>1993</b>	22.82%	<b>2001</b>	25.37%
<b>1994</b>	20.94%	<b>2002</b>	24.84%
<b>1995</b>	19.59%	<b>2003</b>	21.97%
<b>1996</b>	19.04%	<b>2004</b>	19.14%

# GENERAL FUND REVENUE OVERVIEW

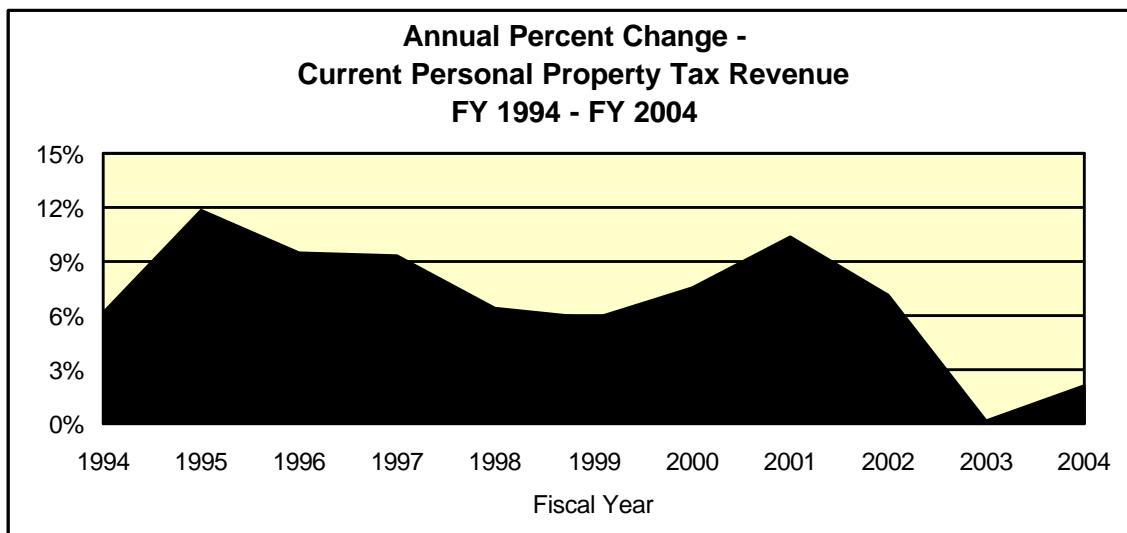
## PERSONAL PROPERTY TAX-CURRENT

	FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
Paid Locally	\$271,626,651	\$259,284,808	\$264,608,220	\$263,925,520	(\$682,700)	-0.26%
Reimbursed by State	186,317,429	199,694,972	204,656,116	204,656,116	\$0	0.00%
<b>Total</b>	<b>\$457,944,080</b>	<b>\$458,979,780</b>	<b>\$469,264,336</b>	<b>\$468,581,636</b>	<b>(\$682,700)</b>	<b>-0.15%</b>

The FY 2004 estimate for Personal Property Tax revenue of \$468,581,636 represents a decrease of \$682,700, or 0.2 percent, from the FY 2004 Advertised Budget Plan. This decrease is the result of the adoption of a \$0.03 reduction in the Real Estate Tax rate in addition to the \$0.02 cent reduction included in the FY 2004 Advertised Budget Plan for a total \$0.05 reduction. The Real Estate Tax rate impacts two classes of personal property: mobile homes and non-vehicle Public Service Corporation property.

The Personal Property Tax estimate is comprised of two parts, that which is paid by citizens locally and that which is reimbursed by the Commonwealth of Virginia to the County as a result of the Personal Property Tax Relief Act (PPTRA) of 1998. The PPTRA phases out the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. In FY 1999, the first year of implementation, taxpayers were billed for the entire amount of tax levy and received a refund of 12.5 percent of the tax on the first \$20,000 of the value of their personal vehicle from the Commonwealth of Virginia. Vehicles valued less than \$1,000 were refunded 100 percent. From FY 2000 to FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 27.5 percent, 47.5 percent, and 70 percent, respectively with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. However, due to the State's lower than anticipated General Fund revenue growth, the reimbursement rate will remain at 70 percent in FY 2003 and FY 2004. The PPTRA has no impact on the assessment or projection of Personal Property Tax revenues; therefore, for purposes of this narrative, aspects of the total Personal Property Tax will be discussed.

The Personal Property Tax consists of two major components: vehicles and business personal property. The vehicle component, which represents nearly 71 percent of the total category in FY 2004, is the major driver of the overall category. Both the vehicle and business components, however, are sensitive to changes in the national and local economies. Annual changes in total Personal Property Tax revenues are shown in the following chart.



# GENERAL FUND REVENUE OVERVIEW

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Total Personal Property Tax revenues experienced average annual growth of 10.2 percent from FY 1994 through FY 1997. More moderate gains of 6.4, 5.9, and 7.5 percent in total Personal Property Tax revenue were experienced in FY 1998 through FY 2000, respectively. Strong job growth and business expansion pushed total Personal Property Tax growth to 10.4 percent in FY 2001 and 7.1 percent in FY 2002. In FY 2003, Personal Property Taxes are anticipated to remain relatively flat, advancing only 0.2 percent. This rate of growth is due to a slight increase in the vehicle levy, offset by reduced business purchases due to the sluggish local economy and a reduction in the computer depreciation schedule for equipment that was purchased one to three years previously. To encourage sales of vehicles, many automakers have kept the price of new model vehicles low and offered incentives such as rebates and zero percent financing in order to boost vehicle sales. These actions have resulted in a healthy 3.1 percent increase in the County's vehicle volume in FY 2003. The modest 0.5 percent rate of growth in average levy results from vehicles purchased late in the year that will incur a partial year assessment in FY 2003, as well as vehicle prices holding steady.

The FY 2004 estimate incorporates an increase of 1.6 percent in the average vehicle levy from \$371 to \$377. This rise is the result of vehicles purchased during FY 2003 that will now be levied for a full year. According to the National Automobile Dealers' Association (NADA), vehicle purchases are expected to slow in the coming year as vehicle sales have been incredibly strong for four years now; interest rates are unlikely to go much lower; and, refinancing is expected to slow which has freed up cash for vehicle purchases. The FY 2004 volume of vehicles is projected to increase 1.5 percent, less than half the increase expected in FY 2003. Incorporating changes in average levy and volume, the overall vehicle component of the Personal Property Tax base is expected to increase 3.1 percent in FY 2004. Changes in vehicle volume and levy since FY 1998 are shown in the following table.

### Personal Property Vehicles

Fiscal Year	Growth in Vehicle Volume	Average Vehicle Levy	Growth in Average Levy
FY 1998	2.6%	\$315	1.6%
FY 1999	3.2%	\$320	1.7%
FY 2000	4.2%	\$336	4.9%
FY 2001	4.5%	\$359	6.9%
FY 2002	2.3%	\$369	2.8%
FY 2003 (est.)	3.1%	\$371	0.5%
FY 2004 (est.)	1.5%	\$377	1.6%

Business Personal Property is primarily comprised of assessments on furniture and fixtures and computer equipment. Growth in the business component is mainly associated with increased purchases from existing companies. Business levy experienced significant growth of 14.8 percent in FY 2002 as a result of purchases of new equipment during calendar year 2001. As the economy slowed in 2002, business expansion dropped and a number of businesses closed or filed for bankruptcy. As a result, the number of companies is expected to fall in FY 2003 and FY 2004 by 0.5 percent and 0.3 percent, respectively. Purchases of new equipment are also expected to decline due to the lackluster economy. In addition, changes in the computer depreciation schedule have reduced business levy by \$5.1 million in FY 2003 and \$1.4 million in FY 2004.

In accordance with assessment principles and the *Code of Virginia*, which require that property is taxed at fair market value, the Department of Tax Administration (DTA) annually reviews the depreciation rate schedule for computer hardware due to the speed with which computer values change. To reflect market trends, the computer depreciation schedule was adjusted in FY 1999, FY 2000, FY 2001, and FY 2003. Based on current trends, the computer depreciation schedule for equipment purchased one year prior will be adjusted in FY 2004 to further accelerate the depreciation of computer equipment. This change to the computer depreciation schedule is anticipated to reduce Personal Property revenue by approximately \$1.4 million. Previous and current computer depreciation schedules are shown in the following table. The percentages from the depreciation schedule are applied to the original purchase price of the computer equipment to determine



# GENERAL FUND REVENUE OVERVIEW

its fair market value. Personal Property Taxes are then levied on this value. Fairfax County's FY 2004 computer depreciation schedule reduces the value upon which the tax is levied more rapidly than any other Northern Virginia locality.

## Computer Depreciation Schedules FY 1998 - FY 2004 Percent of Original Purchase Price Taxed

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

Personal Property Tax revenue estimates are based on a tax rate of \$4.57 per \$100 of valuation for vehicles and business property, and \$1.16 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.

## FY 2004 Estimated Personal Property Assessments and Tax Levy

Category	FY 2004 Assessed Value	Tax Rate (per \$100)	FY 2004 Tax Levy	Percent of Total Levy
<b>Vehicles</b>				
Privately Owned	\$8,315,081,943	\$4.57	\$303,579,968	62.8%
Business Owned	379,763,826	4.57	14,265,098	3.0%
Leased	686,505,134	4.57	23,431,190	4.8%
Subtotal	\$9,381,350,903		\$341,276,256	70.6%
<b>Business Personal Property</b>				
Furniture and Fixtures	\$1,504,740,788	\$4.57	\$68,766,654	14.2%
Computer Equipment	803,165,816	4.57	36,705,631	7.6%
Machinery and Tools	130,166,930	4.57	5,948,629	1.2%
Research and Development	6,313,036	4.57	288,506	0.1%
Subtotal	\$2,444,386,570		\$111,709,420	23.1%
<b>Public Service Corporations</b>				
Equalized	\$2,254,045,378	\$1.16	\$26,146,926	5.4%
Vehicles	10,469,387	4.57	478,451	0.1%
Subtotal	\$2,264,514,765		\$26,625,377	5.5%
<b>Other</b>				
Mobile Homes	\$18,732,913	\$1.16	\$217,302	0.0%
Other (Trailers, Misc.)	8,396,208	4.57	303,947	0.1%
Subtotal	\$27,129,121		\$521,249	0.1%
Penalty for Late Filing			\$3,342,629	0.7%
<b>TOTAL</b>	<b>\$14,117,381,359</b>		<b>\$483,474,931</b>	<b>100.0%</b>

# GENERAL FUND REVENUE OVERVIEW

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A collection rate of 96.74 percent is applied to the total local tax levy for FY 2004, a rate that is consistent with the rate projected for FY 2003. Applying the projected collection rate to the local levy estimate for FY 2004, results in projected tax revenue of \$441,956,259. In addition, it is projected that a 100.0 percent collection rate will be achieved on the Public Service Corporations tax levy of \$26,625,377. The resulting collection rate for all categories of personal property is estimated to be 96.9 percent and is shown in the following table with historical collection rates.

## Total Personal Property Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
<b>1989</b>	96.3%	<b>1997</b>	97.3%
<b>1990</b>	96.2%	<b>1998</b>	97.3%
<b>1991</b>	95.5%	<b>1999</b>	97.3%
<b>1992</b>	94.4%	<b>2000</b>	97.3%
<b>1993</b>	96.0%	<b>2001</b>	97.1%
<b>1994</b>	95.6%	<b>2002</b>	96.3%
<b>1995</b>	96.8%	<b>2003 (estimated)</b>	96.9%
<b>1996</b>	97.2%	<b>2004 (estimated)<sup>1</sup></b>	96.9%

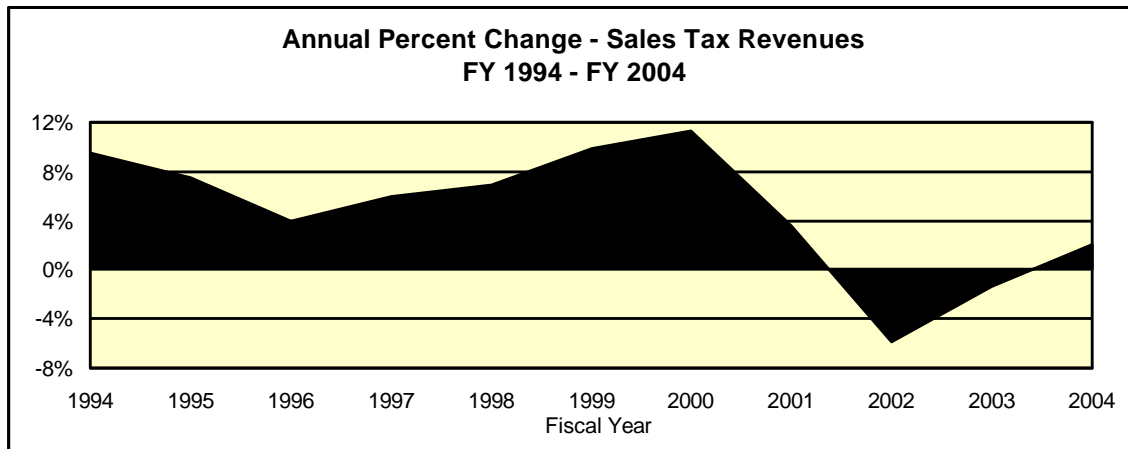
<sup>1</sup> Each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately \$0.5 million, and each penny on the tax rate yields a revenue change of \$1.0 million.

# GENERAL FUND REVENUE OVERVIEW

## LOCAL SALES TAX

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$125,577,043	\$123,775,568	\$126,246,519	\$126,246,519	\$0	0.00%

The FY 2004 estimate for Sales Tax receipts of \$126,246,519 reflects no change from the FY 2004 Advertised Budget Plan estimate and represents an increase of \$2,470,951, or 2.0 percent, over the FY 2003 Revised Budget Plan. This increase reflects the expectation that the local economy will slightly improve in FY 2004. An econometric model using the Fairfax County Leading Index as a predictor is used to assist in projecting Sales Tax receipts.



In FY 2002, Sales Tax receipts dropped 5.9 percent from the level achieved in FY 2001. This decrease represents only the second time in 30 years that Sales Tax receipts have fallen from their previous year's level (in FY 1991, Sales Tax revenues dropped 4.5 percent from FY 1990.) The FY 2003 Adopted Budget Plan estimate represented growth of 1.1 percent over FY 2002 actual receipts. During the FY 2002 Carryover Review, this estimate was lowered \$1.3 million to a level consistent with FY 2002. Because Sales Tax receipts continued to decline during the first half of FY 2003, the estimate for FY 2003 receipts was reduced an additional \$1.8 million during the Third Quarter Review representing a loss of 1.4 percent from FY 2002 receipts. Since Third Quarter, FY 2003 Sales Tax collections have increased slightly. Sales Tax receipts through May, representing retail purchases from June through March are up 1.1 percent. If Sales Tax receipts continue to rise at a 1.1 percent rate for the last two months of the fiscal year, an increase of \$3.0 million over the FY 2003 Revised Budget Plan could occur. The local economy is expected to pick up in FY 2004. As the economy improves, consumer confidence is expected to rise and consumer and business spending are expected to increase. The FY 2004 estimate for Sales Tax receipts reflects an increase of 2.0 percent over the FY 2003 Revised Budget Plan.

# GENERAL FUND REVENUE OVERVIEW

## RECORDATION/DEED OF CONVEYANCE TAXES

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$19,807,587	\$22,903,561	\$16,329,979	\$16,329,979	\$0	0.00%

The FY 2004 estimate of \$16,329,979 reflects no change from the FY 2004 Advertised Budget Plan and represents a decrease of \$6,573,582, or 28.7 percent, from the FY 2003 Revised Budget Plan. The FY 2004 estimate is comprised of \$11,854,054 in Recordation Tax revenues and \$4,475,925 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 Tax revenues.

During the first ten months of FY 2003, Recordation revenues have increased 39.8 percent and Deed of Conveyance revenues have risen 16.7 percent over the same period in FY 2002. Receipts in these categories have grown due to the continued strong demand relative to housing supply as well as rising median sales prices. Increased mortgage refinancing due to low mortgage rates have also boosted Recordation collections.

In FY 2004, Recordation and Deed of Conveyance receipts are expected to fall from their FY 2003 level as interest rates are projected to increase by the third quarter of CY 2003 and mortgage refinancing is anticipated to drop. These interest rate projections are used in an econometric model that assists in developing estimates for these categories.

## VEHICLE DECAL FEE

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$18,694,344	\$19,018,442	\$19,463,966	\$19,463,966	\$0	0.00%

The FY 2004 estimate of \$19,463,966 for Vehicle Decal revenue represents no change from the FY 2004 Advertised Budget Plan and represents an increase of \$445,524, or 2.3 percent, over the FY 2003 Revised Budget Plan estimate. This growth rate is consistent with historical trends.

In FY 2004, an Advance Decal Sales program will be implemented. Advance vehicle decals will be provided to citizens with no delinquent taxes by mailing the decal with personal property tax bills. This action will result in net cost savings of \$0.5 million. While this program is not anticipated to impact revenues, collections will be monitored to ensure that no decrease occurs. Vehicle Decal Tax rates remain unchanged in FY 2004 at \$25 for passenger vehicles; \$18 for motorcycles; and \$23 for certain passenger vehicles used for compensation, e.g., taxis. The renewal date for vehicle decals is October 5, linking vehicle decals with the payment due date for Personal Property Taxes.

# GENERAL FUND REVENUE OVERVIEW

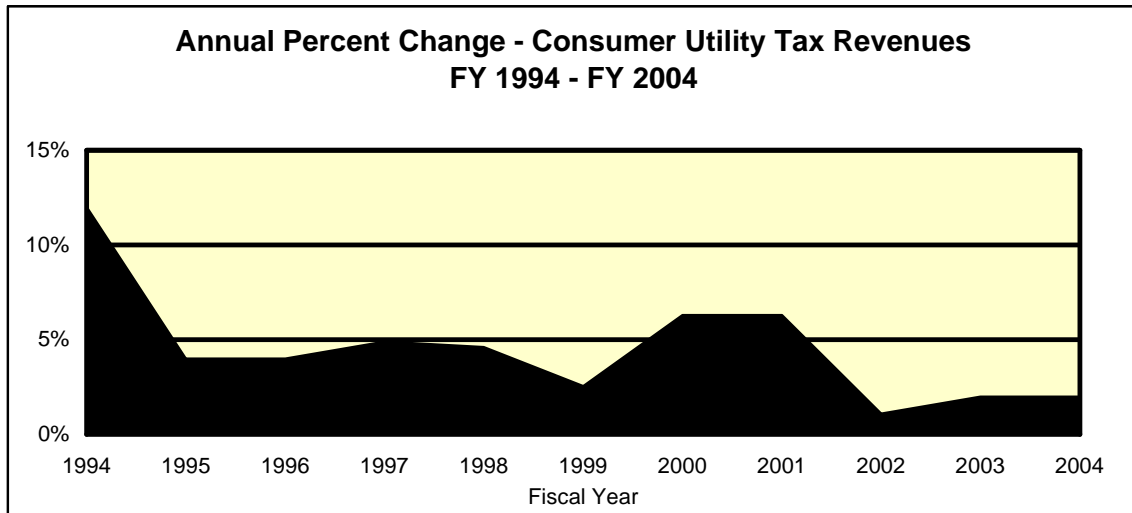
## CONSUMER UTILITY TAX

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$86,368,876	\$86,930,059	\$89,858,179	\$89,858,179	\$0	0.00%

The FY 2004 estimate for Consumer Utility Taxes of \$89,858,179 reflects no change from the FY 2004 Advertised Budget Plan and represents an increase of \$2,928,120, or 3.4 percent, over the FY 2003 Revised Budget Plan estimate. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity, gas, and telephone services. The FY 2004 estimate is comprised of \$34,302,576 in taxes on electric service, \$46,877,414 in taxes on telephone service, and \$8,678,189 in taxes on gas service. Historically taxes on telephone services grow at a faster rate than other consumer utilities.

Predicting Utility Tax revenues is difficult due to the variability of commercial usage and weather. Consumer Utility Tax revenues are monitored on a monthly basis. An annual econometric model, which examines the trend over time in Consumer Utility Tax revenues, and several monthly statistical models, which take into account seasonal fluctuations and historical trends in Consumer Utility Tax revenues, are used to track and forecast these revenues.

The Virginia General Assembly approved deregulation of the electric and gas utility industries beginning in 2001. Under competition, users may purchase electricity and gas from a vendor other than Virginia Power, Northern Virginia Electric Cooperative, Washington Gas, or Columbia Gas. However, these companies are still responsible for distributing the electricity and natural gas to consumers in Fairfax County. The legislation governing deregulation required the County to change the way it levies the Consumer Utility Tax from a method based on the dollar amount of the bill, to a new method based on usage (kilowatt-hours for electricity and per 100 cubic feet for gas). To comply with the legislation, the Board of Supervisors adopted new consumption-based rates in October 2000, which became effective January 1, 2001. These rates, which are shown in the Financial, Statistical, and Summary Tables Section, were designed to be revenue-neutral with the previous method of tax calculation.



# GENERAL FUND REVENUE OVERVIEW

## MOBILE TELEPHONE TAX

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$0	\$0	\$0	\$9,500,000	\$9,500,000	--

The FY 2004 estimate for Mobile Telephone Tax receipts is \$9,500,000. The Board of Supervisors authorized a tax of ten percent on a consumer's gross charges up to a maximum of \$30 per month for mobile local telecommunications (1994 Virginia Acts, Chapter 560 of VA Code Section 58.1-3812 as amended). The maximum monthly rate will be \$3 per bill, or \$36 per year. The new tax will go into effect on September 1, 2003. This date allows for the statutory requirement that providers of telecommunications service shall be notified 120 days prior to tax and tax rate changes. The Mobile Telephone Tax will be collected by the mobile service provider and remitted to the County monthly.

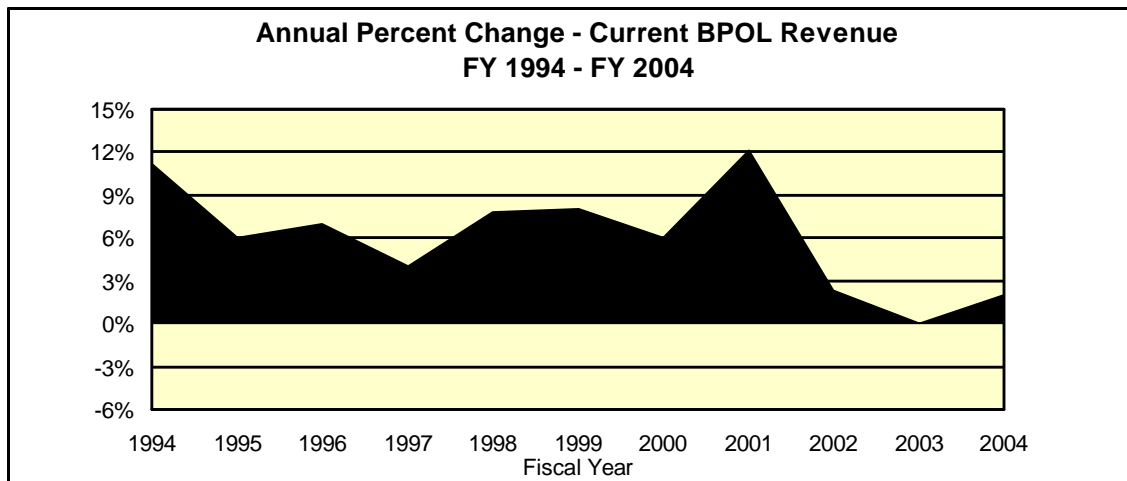
## BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$91,291,755	\$91,291,755	\$93,117,590	\$93,117,590	\$0	0.00%

The FY 2004 estimate for Business, Professional and Occupational License Taxes (BPOL) of \$93,117,590 reflects no change from the FY 2004 Advertised Budget Plan and reflects an increase of \$1,825,835, or 2.0 percent, over the *FY 2003 Revised Budget Plan* estimate. This growth rate is consistent with the expected increase in Sales Tax receipts, which was discussed earlier in this section and reflects modest economic expansion in FY 2004.

In FY 2002, BPOL receipts experienced growth of 2.3 percent over FY 2001. Real estate related businesses including Money Lenders, Contractors, Builders, and Developers grew 7.0 percent. The Retail Merchants category, which comprises approximately 23 percent of total BPOL receipts, grew at a rate of only 0.2 percent in FY 2002.

Businesses file and pay their BPOL Taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year. As a result, there is little actual data available at this time to refine estimates for FY 2003 and develop projections for FY 2004. Since home buying and refinancings have continued to increase, real estate related businesses are expected to experience moderate growth in 2003 and 2004. The retail sector, however, was weak during calendar year 2002. Based on these assumptions and an econometric model using Sales Tax receipts and mortgage interest rates as predictors, the FY 2003 estimate for BPOL was increased \$4,136,867 during the fall 2002 review of revenues. This estimate represents a level of revenue consistent with actual FY 2002 receipts. In FY 2004, BPOL revenues are expected to experience modest 2.0 percent growth. Historical and projected changes in BPOL receipts are presented in the following chart.



# GENERAL FUND REVENUE OVERVIEW

## PERMITS, FEES AND REGULATORY LICENSES

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$28,609,183	\$26,468,562	\$28,371,322	\$26,851,322	(\$1,520,000)	-5.36%

The FY 2004 estimate for Permits, Fees and Regulatory Licenses is \$26,851,322, a decrease of \$1,520,000, or 5.4 percent, from the FY 2004 Advertised Budget Plan estimate. This decrease is due to an anticipated reduction in Department of Public Works and Environmental Services (DPWES) revenue offset by an increase of \$80,000 resulting from the institution of a Non-residential Use Permit.

The major component of the Permit, Fees, and Regulatory Licenses category are fees charged by DPWES for planning, building and site permits. These fees are projected to be \$21.0 million in FY 2003. The FY 2003 revenue estimate for this category was reduced \$1.6 million during Third Quarter review as a result of lower than anticipated year-to-date receipts. Through May, DPWES revenue is trailing last year by a 7.2 percent margin.

Twenty-four individual fee categories comprise DPWES Fee revenue. Changes in DPWES revenue are a reflection of the housing market and construction industry, as well as the size and complexity of projects submitted to DPWES for review. Two of the most important indicators of workload, and consequently revenue, are the number of building permits issued, and the number of new site, subdivision and public improvement plans submitted to DPWES for review. The number of new single family residential building permits issued by the County through May 2003 is down 11.7 percent over the same period of 2002. In addition, due to the County's high office vacancy rates, few nonresidential building permits have been issued and are not expected to rise in the coming year as a result of the sluggish economy and the availability of office space for rent. The number of new site, subdivision and public improvement plans submitted to DPWES has declined from 217 during the first ten months of FY 2002 to 188 during the same period of FY 2003, a drop of 13.4 percent.

The FY 2004 increase of \$382,760 over the *FY 2003 Revised Budget Plan* in this category is primarily due to fee increases. At the Board of Supervisors' request, a review of all County fees and fares was conducted in order to maximize revenue and increase cost recovery in FY 2004 which maintaining consistency with surrounding jurisdictions. Fire Marshal fees, which are charged for acceptance testing of fire systems in new and existing buildings, as well as for inspections of building occupancy and review of evacuation plans, will be increased to \$96.00 per hour per inspector. Previously these fees were \$76.00 per hour per inspector except for retesting of an existing building which was \$88.00 per hour per inspector. This change, consistent with surrounding jurisdictions, is expected to generate additional revenue of \$160,000 in FY 2004. Zoning Fees, which are charged for applications for special exceptions and rezonings are increasing 15 percent, resulting in additional revenue of \$153,104. In addition, various fees relating to the review of site plans on lots served by septic systems are increasing in order to be comparable to other local jurisdictions resulting in revenue of \$83,680. Also, fees charged for review of plans for new or renovated public establishments will increase from \$135 to \$200, generating revenue of \$22,400.

# GENERAL FUND REVENUE OVERVIEW

## INTEREST ON INVESTMENTS

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$25,424,651	\$13,433,065	\$13,433,065	\$13,433,065	\$0	0.00%

The FY 2004 estimate of \$13,433,065 for Interest on Investments represents no change from the FY 2004 Advertised 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 Interest has been severely affected by interest rate reductions made by the Federal Reserve over the past two years. During calendar year 2001, the Federal Reserve, in an effort to boost economic activity, reduced interest rates 11 times for a total of 4.75 percentage points. The overall yield achieved in FY 2002 was 2.58 percent. This rate would have been even lower had it not been for investments maturing early in the fiscal year with yields averaging 3.0 percent. During the *FY 2002 Carryover Review*, the estimated yield on investments was reduced from 3.0 percent to 1.8 percent, resulting in a revenue reduction of \$12.0 million. The Federal Reserve held interest rates steady in calendar year 2002 until November when rates were reduced an additional 50 basis points. As a result, the anticipated FY 2003 yield on investments was lowered from 1.80 percent to 1.40 percent during the fall 2002 review of revenues and revenue was decreased an additional \$4.6 million. There is no indication that interest rates will rise soon. The FY 2004 Adopted Budget Plan estimate assumes that rates will remain the same as FY 2003 at 1.40 percent.

An average portfolio size of \$1,535,207,429 is anticipated in FY 2004, representing no change from the FY 2003 projection. All available resources are pooled for investment purposes and the 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 projected to be \$21,492,904 and the General Fund percentage is projected to be 62.5 percent in FY 2003 and FY 2004.



# GENERAL FUND REVENUE OVERVIEW

## CHARGES FOR SERVICES

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$35,241,909	\$37,301,691	\$38,771,557	\$38,148,727	(\$622,830)	-1.61%

The FY 2004 estimate of \$38,148,727 for Charges for Services reflects a decrease of \$622,830, or 1.6 percent, from the FY 2004 Advertised Budget Plan. The decrease is the result of opening only one new SACC room rather than two at each of the four new elementary schools: Centreville, Island Creek, Andrew Chapel, and Lorton Station elementary schools.

The FY 2004 estimate represents a net increase of \$847,036, or 2.3 percent, over the *FY 2003 Revised Budget Plan*. The net increase in FY 2004 revenue is primarily due to an increase in School Age Child Care (SACC) revenue and fee increases offset with decreases in County Clerk Fees and Police Reimbursement. SACC revenues are projected to rise due to a 2.0 percent base fee adjustment to address salary increases plus \$238,816 for increased food cost which will be reflected in parental fees. Also, the FY 2004 revenue projection for SACC includes the addition of four new SACC centers mentioned above, one additional room at Lemon Road elementary school; and, the transition of four centers to year-round schedules including Parklawn and Annandale Terrace elementary schools and two sites yet to be determined.

In addition, at the Board of Supervisors' request, all County fees and fares were reviewed in order to maximize revenue and increase cost recovery in FY 2004 while maintaining consistency with surrounding jurisdictions. As a result of this exercise, various Charges for Services categories have been increased a total of \$1,131,263 in FY 2004. Impoundment fees at the Fairfax County Animal Shelter are increased to \$20 for dogs, cats and reptiles, \$10 for small animals and \$50 to \$100 for livestock. These increases are expected to generate additional revenue of \$40,000 in FY 2004. Parking fees at the Public Safety Center are increased from \$0.25 per one-half hour with a maximum of \$5.00 per day to \$0.50 per one-half hour with a maximum of \$6.00 per day resulting in additional revenue of \$150,000 in FY 2004. Recreation fees were increased for building directors, classes and summer programs in FY 2004 resulting in additional revenue of \$268,159. Library overdue book penalties are recommended to increase resulting in an additional \$300,000 in FY 2004. Zoning Fees are to be increased 15 percent, generating \$153,104 in FY 2004. Lastly, a revenue increase of \$220,000 is associated with a recommendation that would amend the County Code to institute a \$40 fee for a Residential Permit Parking District (RPPD) decal that would be valid for two years. The decal fee would fully recover the cost of managing the RPPD program.

The increases in Charges for Services are partially offset by a decrease of \$1,475,997 in County Clerk Fees in FY 2004 associated with a decline in recordation receipts as mortgage refinancing is expected to slow. Police Reimbursement is also expected to decline \$361,156 in FY 2004 as a result of one-time FY 2003 revenue associated with police service provided during the World Bank and the International Monetary Fund meetings in Washington, D.C.

# GENERAL FUND REVENUE OVERVIEW

## FINES AND FORFEITURES

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$10,318,703	\$9,705,364	\$12,006,933	\$12,044,433	\$37,500	0.31%

The FY 2004 estimate for Fines and Forfeitures of \$12,044,433 represents an increase of \$37,500, or 0.3 percent, over the FY 2004 Advertised Budget Plan estimate. This increase results from outsourcing the processing and collection of parking violations and passing on the collection fee to the delinquent violators.

The FY 2004 estimate represents an increase of \$2.3 million over the FY 2003 *Revised Budget Plan* estimate. This increase is primarily due to increases in General District Court fines and fines charged for parking violations. Parking violation fees were examined as part of the overall fee and fare review requested by the Board of Supervisors. All parking violation fines will be increased as of June 1, 2003 and are anticipated to generate \$1,102,905 in additional revenue in FY 2004. The revised fines will be in-line with surrounding jurisdictions.

## REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT<sup>1</sup>

FY 2002 Actual	FY 2003 Revised	FY 2004 Advertised	FY 2004 Adopted	Increase/ (Decrease)	Percent Change
\$127,079,686	\$124,932,978	\$115,713,200	\$115,818,200	\$105,000	0.09%

<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 2004 estimate of \$115,818,200 represents an increase of \$105,000, or 0.1 percent, over the FY 2004 Advertised Budget Plan. The increase is due to restored State funding by the Virginia General Assembly for Brain Injury Services.

The FY 2004 estimate represents a net decrease of \$9,114,778, or 7.3 percent, from the FY 2003 *Revised Budget Plan*. Of this reduction, \$3.4 million is the result of additional Federal pass-through for child care services in FY 2003 that is not anticipated in FY 2004 and a \$2.7 million reduction is the result of a projected decrease in the illegal alien grant received from the Federal government as FY 2003 represented payments for two years.

As part of the expenditure reductions proposed by the County Executive, services provided in the Child Care Assistance Program (CCAP) will be reduced for an expenditure savings of \$2.0 million, resulting in a \$1.0 million revenue decrease. In addition, expenditure savings associated with services provided through the Comprehensive Services Act (CSA) to at-risk children and youth will result in a revenue decrease of \$1.0 million.

The remaining decrease in FY 2004 from FY 2003 is due to reductions in State aid. In order to balance the Commonwealth's budget deficit, aid to localities was reduced. ABC profits that would have been distributed to localities have been diverted to the State's General Fund. This reduction represents a loss of \$0.3 million to Fairfax County in FY 2004 and represents a reduction of over 78 percent since FY 2002. Due to budget reductions in the State's Department of Family Services, non-CSA revenues are expected to fall \$1.0 million in FY 2004 and revenue from the Compensation Board is anticipated to drop \$0.4 million in FY 2004. The State revenue reductions in FY 2004 are partially offset with an increase of \$0.7 million associated with a contract rate increase for providers of mandated and non-mandated services for at-risk children served by the Comprehensive Services Act.

# General Fund Expenditure Overview

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This section includes:

- ▶ *Summary of General Fund Direct Expenditures (Page 94)*
- ▶ *Summary of General Fund Transfers (Page 101)*
- ▶ *Summary of Contributory Agencies (Page 105)*

# GENERAL FUND EXPENDITURE OVERVIEW

## SUMMARY OF GENERAL FUND DIRECT EXPENDITURES

Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase (Decrease) Over/(From) Revised	Percent Increase/ (Decrease)
<b>Positions/ Staff Years:</b>	<b>9,279/9,006.21</b>	<b>9,302/9,029.75</b>	<b>9,402/9,132.17</b>	<b>9,377/9,104.03</b>	<b>9,331/9,059.31</b>	<b>(71)/(72.86)</b>	<b>-0.76%/ -0.86%</b>
Personnel Services	\$477,708,903	\$513,704,866	\$517,473,928	\$545,136,717	\$539,466,967	\$21,993,039	4.25%
Operating Expenses	291,792,138	309,005,021	335,450,559	309,682,089	305,714,818	(29,735,741)	-8.86%
Recovered Costs	(29,440,398)	(31,795,876)	(33,081,373)	(38,245,224)	(38,113,738)	(5,032,365)	15.21%
Capital Equipment	4,460,980	3,782,456	6,577,495	3,930,087	3,877,015	(2,700,480)	-41.06%
Fringe Benefits	110,429,460	120,670,575	128,516,572	133,620,826	134,616,655	6,100,083	4.75%
<b>Total Direct Expenditures</b>	<b>\$854,951,083</b>	<b>\$915,367,042</b>	<b>\$954,937,181</b>	<b>\$954,124,495</b>	<b>\$945,561,717</b>	<b>(\$9,375,464)</b>	<b>-0.98%</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 that follows.

Additional information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

The FY 2004 Adopted Budget Plan direct expenditure level of \$945,561,717 represents a decrease of \$9,375,464 or 0.98 percent from the *FY 2003 Revised Budget Plan* direct expenditure level of \$954,937,181.

### Personnel Services

Personnel Services total \$539,466,967, an increase of \$21,993,039 or 4.25 percent over the *FY 2003 Revised Budget Plan* funding level of \$517,473,928. Major adjustments are as follows:

- ◆ **Pay for Performance** funding of \$7,010,373 for General Fund eligible staff for the system implemented in FY 2001 that links employee pay increases directly with performance. The total General Fund impact is \$8,644,834 including \$1,634,461 for transfers to General Fund Supported agencies.
- ◆ **Merit Increment** funding of \$1,827,363 for Public Safety uniformed positions not eligible for the Pay for Performance program. The total General Fund impact is \$1,920,986, including \$93,623 for transfers to General Fund Supported agencies.

# GENERAL FUND EXPENDITURE OVERVIEW

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## Positions

The FY 2004 Adopted Budget Plan includes a net decrease of 71/72.86 SYE General Fund positions. This includes the following:

- ◆ A decrease of 119/120.15 SYE General Fund positions as part of the Board of Supervisor's approved five-cent real estate tax rate reduction. This reduction includes a decrease of \$6,047,382 in Personnel Services, \$112,539 in Operating Expenses, \$81,100 in Recovered Costs, and \$512,575 in Fringe Benefits, for a total decrease of \$6,753,596. In addition, 1/1.0 SYE position is transferred from the Health Department to Fund 116, Integrated Pest Management, to meet Wile Nile Virus requirements, for a total decrease of 120/121.15 SYE General Fund positions.

It should be noted that in combination with reductions to General Fund Supported funds, a total of 124/125.15 SYE positions are proposed for elimination. The impacts of these reductions will vary from agency to agency but will range from delays in service delivery to program eliminations. Details of program and staffing adjustments are provided in the Overview volume and in individual agency narratives in Volume 1.

- ◆ An increase of 49/48.29 SYE in General Fund positions to support new facilities and public safety. Funding for these positions includes \$2,104,609 in Personnel Services (\$1,948,650 in Regular Salaries and \$155,959 in other Personnel Services categories), \$870,463 in Operating Expenses, \$2,832,377 in Capital Equipment, and \$584,872 in Fringe Benefits, for a total increase of \$6,392,321. As a result of revenue generated by new rooms in the School Age Child Care (SACC) Program of \$1,087,256, the net cost to the County is \$5,305,065.

Staffing for **New Facilities/Public Safety** totals 49/48.29 SYE positions including:

- 19/19.76 SYE positions in the Department of Family Services associated with adding four new school year SACC Centers and one new room at an existing SACC Center as well as transitioning four SACC Centers to a year-round schedule - \$841,623 in Personnel Services. One room each at four new school year SACC centers are being created due to new elementary school construction at Northeast Centreville, Island Creek, Andrew Chapel, and Lorton Station, and one SACC Center is being expanded by one room due to recent school renovation at Lemon Road Elementary School. In addition, four existing SACC Centers will transition to a year-round schedule at Parklawn and Annandale Terrace Elementary Schools and two others, as yet undetermined. The positions include 1/1.0 SYE Management Analyst II, 1/1.0 SYE Child Care Specialist III, 1/1.58 SYE Center Supervisors, 4/4.01 SYE Teachers II, and 12/12.17 SYE Teachers I.
- 7/5.53 SYE positions in the Health Department to support four new Fairfax County Elementary Schools - \$294,674 in Personnel Services. The positions include 6/4.53 SYE Clinic Room Aides and 1/1.0 SYE Public Health Nurse II to support Fairfax County Public Schools.
- 1/1.0 SYE Management Analyst II in the Police Department to serve as the County's Emergency Medical Dispatch Program Coordinator at the Public Safety Communications Center for implementing and monitoring the new program and training staff in emergency medical dispatch procedures - \$56,837 in Personnel Services is included in Fund 120, E-911.
- 15/15.0 SYE positions in the Fire and Rescue Department to begin phasing-in two new fire stations in FY 2005, the Fairfax Center and Crosspointe stations - \$733,282 in Personnel Services. The phase-in allows the use of 12/12.0 SYE positions to staff a ladder truck at the existing West Springfield station to address the need for this type of unit in the area to be served by a new station. The positions include 1/1.0 SYE Fire Capitan, 3/3.0 SYE Fire Sergeants, 4/4.0 SYE Fire Technicians, 6/6.0 SYE Firefighters, and 1/1.0 SYE Management Analyst II.

# GENERAL FUND EXPENDITURE OVERVIEW

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- 1/1.0 SYE trades position in the Department of Public Works and Environmental Services, Facilities Management Division to provide maintenance support to the new 159,000 square foot South County Government Center that opened in April 2002 - \$44,728 in Personnel Services. It is anticipated that support also will be provided for construction logistics related to the Courthouse expansion.
- 6/6.0 SYE positions in the Department of Community and Recreation Services to support the expansion of the James Lee Community Center expansion in April 2004 - \$190,301 in Personnel Services. The positions include 1/1.0 SYE Recreation Specialist IV, 1/1.0 SYE Recreation Specialist III, 2/2.0 SYE Recreation Assistants, and 2/2.0 SYE Facility Attendants II.

Other salary adjustments include the following:

- ◆ **Pay adjustments for Public Safety** of \$4,615,114 provides a 2.10 percent market rate adjustment for uniformed public safety positions consistent with the market index for FY 2004. Funding for employees on the public safety pay scales (C, F, O, and P), effective the first full pay period of FY 2004, is included in the Regular Salaries category for the Police Department (\$1,983,078), the Office of the Sheriff (\$738,945), and the Fire and Rescue Department (\$1,893,091).
- ◆ **Shift Differential** increases totaling \$406,895 primarily for implementation of the third year of a three-year plan to increase the shift differential rate to be competitive with the market for most agencies except the Fire and Rescue Department, where the blended shift differential was adjusted by \$0.44 as of January 12, 2002. The phased increase in shift differential for the rest of the County results in shift hourly increases from \$0.60 to \$0.65 and \$0.80 to \$0.90 for public safety 2<sup>nd</sup> and 3<sup>rd</sup> shifts, and increases from \$0.55 to \$0.65 and \$0.75 to \$0.90 for non-public safety 2<sup>nd</sup> and 3<sup>rd</sup> shifts. In FY 2004, the rates for all County employees are equivalent to \$0.65 for the 2<sup>nd</sup> shift and \$0.90 for the 3<sup>rd</sup> shift, rates more consistent with neighboring jurisdictions.
- ◆ **Overtime Pay** decreases totaling \$649,908 primarily associated with \$2,895,576 in one-time funding included at the *FY 2003 Third Quarter Review* to support increased overtime costs in the Police Department associated with the Washington Metropolitan Area sniper incidents and in the Fire and Rescue Department associated with the snow emergency on February 15-18, 2003 as well as a decrease of \$784,935 in the Office of the Sheriff noted below. This decrease is partially offset by increases primarily to meet increased overtime requirements for public safety departments, including an increase of \$1,834,208 in the Fire and Rescue Department (\$1,358,405 of which reflects State mandates relative to the Fair Labor Standards Act) and an increase of \$1,099,893 in the Police Department. It should be noted that these funding increases include the impact of pay for performance increases in FY 2004.
- ◆ **Limited Term** position funding (temporary and part-time employees) decreases \$1,063,671 primarily as a result of the Board of Supervisor's approved reductions.
- ◆ **Adjustments to the Office of the Sheriff** associated with the phase-in of the position augmentation plan to provide staffing support for the Adult Detention Center and the Satellite Lockup operations. The first year adjustment of \$3,537,705 and authorization for 37/37.0 SYE positions was made as a *FY 2002 Carryover Review* adjustment to the FY 2003 budget. This funding supported 16/16.0 SYE new positions phased-in in the first year and overtime. The FY 2004 adjustment includes an increase of \$528,285 in Regular Salaries offset by a decrease of \$784,935 in overtime to support 11/11.0 SYE positions phased-in in the second year. Due to the reduction in overtime associated with phasing-in regular merit positions, a net decrease of \$256,650 in Personnel Services is reflected.
- ◆ **Additional base pay increases** reflect the actual salary level of current County employees and are required to fund the full-year costs of the pay for performance increases earned in FY 2003.

# GENERAL FUND EXPENDITURE OVERVIEW

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## Fringe Benefits

Fringe Benefits total \$134,616,655, an increase of \$6,100,083 or 4.75 percent over the *FY 2003 Revised Budget Plan* of \$128,516,572 primarily due to the following:

- ◆ **Retirement** (Fairfax County Employees, Uniformed, Police, Virginia Retirement System) net increase of \$4,488,378. The net increase is based on the estimated salary base for current staff and new positions, the impact of the changes in employer contribution rates as determined by the actuarial valuation, and plans to implement the Deferred Retirement Option Plan (DROP) for Police and Uniformed retirees.
- ◆ **Social Security (FICA)** increase of \$1,827,237 primarily due to the change in the federally set maximum pay base from \$84,900 to \$87,000 and the impact of pay for performance/public safety merit increases for current staff, salary adjustments, and new positions.

## Operating Expenses

Operating Expenses total \$305,714,818, a decrease of \$29,735,741 or 8.86 percent from the *FY 2003 Revised Budget Plan* funding level of \$335,450,559. Operating Expenses decrease \$3,290,203 or 1.1 percent from the FY 2003 Adopted Budget Plan level of \$309,005,021. Major adjustments are as follows:

- ◆ A net decrease of \$7,546,980 in Professional Consultant Contracts is attributable to a decrease of \$9,265,112 primarily associated with one-time funding included in the FY 2003 funding level as a result of the *FY 2002 Carryover Review* and the *FY 2003 Third Quarter Review* and a decrease of \$930,000 due to the transfer of costs of a large portion of expanded West Nile virus mosquito surveillance and treatment activities from the Health Department to Fund 116, Integrated Pest Management Program, partially offset by the following increases: \$1,347,478 in the Health Department primarily due to contractor and vendor increases associated with County in-house and contractual services for West Nile Virus and primary health care for low income residents, \$575,367 in the Office of the Sheriff primarily for the privatization of Adult Detention Center food services, \$1,093,419 in the Department of Community and Recreation Services primarily due to contractual increases associated with FASTRAN service, all of which is billable to user agencies, as well as the reclassification of some previously non-billable FASTRAN services as billable under the terms of the existing contract, and \$624,464 in the Department of Information Technology primarily for contracted PC training, including Microsoft XP, standard desktop applications, and other technical training classes, all of which is fully recoverable by user agencies.
- ◆ A net decrease of \$3,731,213 in Contingencies is primarily attributable to a decrease of \$1,263,639 in required local cash match for Federal and State grants as a result of unexpended prior year awards included in the FY 2003 funding level as part of the *FY 2002 Carryover Review* and a decrease of \$2,467,574 in the Police Department primarily due to a decrease in required local cash match associated with the U.S. Department of Justice COPS UHP grants. It should be noted that sufficient local cash match funding has been included to cover the anticipated general fund obligation for grants in FY 2004.
- ◆ A decrease of \$3,017,016 in Insurance and Surety Bonds is primarily attributable to a decrease of \$3,615,798 associated with one-time funding included in the FY 2003 funding level which is not required in FY 2004, partially offset by an increase of \$463,522 in Unclassified Administrative Expenses for insurance premiums associated with the County's general, auto, professional, and other liability coverage.
- ◆ A decrease of \$2,566,910 in Welfare Expenses is primarily attributable to a decrease of \$2,000,000 in the Child Care Assistance and Referral Program (CCAR) and a decrease of \$762,515 in foster care prevention and residential services provided under the Comprehensive Services Act as part of the Board of Supervisor's approved reductions, partially offset by an increase of \$178,000 in Self-Sufficiency programs which was reallocated from other accounting categories to more effectively meet service needs.

# GENERAL FUND EXPENDITURE OVERVIEW

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- ◆ A decrease of \$1,783,876 in General Operating Expenses primarily associated with one-time funding of \$1,048,828 included in the FY 2003 funding level which is not required in FY 2004, a decrease of \$557,538 in the Department of Family Services primarily due to a decrease in the Virginia Initiative for Employment Not Welfare (VIEW) program associated with the Board of Supervisor's approved reductions and a decrease of \$392,465 in the Office of the County Attorney primarily due to a reduction in litigation expenses associated with the Board of Supervisor's approved reductions.
- ◆ A decrease of \$1,743,634 in Computer Software and Operating Equipment primarily associated with \$1,021,584 in one-time funding included in the FY 2003 funding level which is not required in FY 2004 and a net decrease of \$388,074 in the Department of Information Technology (DIT) primarily associated with a decrease in multi-year software replacement purchases.
- ◆ A net decrease of \$1,647,271 in Telecommunications is primarily associated with \$2,264,985 in one-time funding included in the FY 2003 funding level which is not required in FY 2004, primarily offset by an increase of \$433,347 in DIT for the full-year cost of telecommunication charges for new and renovated police facilities.
- ◆ A net decrease of \$1,435,828 in Operating Equipment is primarily attributable to a decrease of \$1,383,402 in the Police Department primarily due to one-time expenditure requirements associated with the new Sully District Police Station which opened in FY 2003 and a decrease of \$177,972 primarily in furniture and shelving equipment for the Fairfax County Public Library, partially offset by an increase of \$285,978 in the Department of Community and Recreation Services primarily due to the opening of the James Lee Community Center expansion in April 2004 and the phased implementation of a countywide teen center redesign effort.
- ◆ A decrease of \$1,332,209 in Books and Related Materials is primarily attributable to a decrease of \$1,312,666 in hardcover books and other related materials in the Fairfax County Public Library primarily associated with the Board of Supervisor's approved reductions.
- ◆ A decrease of \$1,241,156 in Conferences and Travel primarily attributable to a decrease of \$630,894 due to one-time funding included in the FY 2003 funding level which is not required in FY 2004 and a decrease of \$352,608 in the General County Training program due to the Board of Supervisor's approved reductions. In addition, a decrease of \$239,000 in professional development and skills training in the Fire and Rescue Department is associated with the Board of Supervisor's approved reductions.
- ◆ A decrease of \$1,008,066 in Operating Supplies primarily associated with one-time funding of \$529,178 included in the FY 2003 funding level which is not required in FY 2004 and a decrease of \$347,291 in the Office of the Sheriff associated with the transfer of costs for psychotropic medications to Fund 106, Fairfax-Falls Church Community Services Board which prescribes these medications.
- ◆ A decrease of \$908,724 in Repairs and Maintenance is primarily attributable to a decrease of \$93,776 in the Fairfax County Public Library primarily in the repair and maintenance of computer hardware, as well as a decrease of \$659,827 in the Park Authority and a decrease of \$183,913 in the Department of Community and Recreation Services primarily due to the transfer of athletic field maintenance costs from the agencies' operating budgets to Fund 303, County Construction, in an effort to create a consolidated athletic field maintenance program coordinated and managed by the Fairfax County Park Authority. Although this effort has been deferred by the Board of Supervisors, the transferred funds will remain in Fund 303 to help address existing maintenance requirements.
- ◆ An increase of \$2,685,893 in Department of Vehicle Services' Charges spread among user agencies is primarily attributable to anticipated increases associated with the cost of maintaining vehicles in the County's fleet, as well as an increase in the scheduled contributions to be made for those vehicles included in the County's Vehicle Replacement Reserve.



# GENERAL FUND EXPENDITURE OVERVIEW

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## Capital Equipment

Capital Equipment totals \$3,877,015, a decrease of \$2,700,480 from the *FY 2003 Revised Budget Plan* funding level of \$6,577,495. It should be noted that the FY 2003 revised funding level includes \$2,273,735 carried over from FY 2002 in order to complete the purchase of previously approved equipment items as well as increases of \$521,304 from other actions throughout FY 2003.

The FY 2004 funding level represents an increase of \$94,559 or 2.5 percent from the *FY 2003 Adopted Budget Plan*. The total amount budgeted in FY 2004 for Capital Equipment includes \$304,540 for additional equipment, \$579,538 for replacement equipment, \$160,560 for lease/purchase of equipment, and \$2,832,377 in equipment for new facilities. Major lease/purchase items and other Capital Equipment purchases are summarized below.

- ◆ **Fire and Rescue Department** – funding of \$2,846,344 includes \$2,711,177 for equipment requirements associated with the opening of the Fairfax Center Fire Station and the Crosspointe Fire Station, \$97,983 for replacement items which have outlived their useful life-span, and \$37,184 for additional equipment requirements. Of the funding for replacement items, \$46,800 is for three Thermal Imagers; \$27,342 is for Hurst Spreaders; and \$23,841 is for the Reach Fork truck at the warehouse. Funding for additional items includes \$37,184 for three mobile computer terminals with software package included.
- ◆ **Police Department** funding of \$262,902 includes \$190,555 for replacement items which have outlived their useful life-span and \$72,347 for additional equipment requirements. Of the funding for replacement items, \$89,500 is for the Explosive Ordnance Disposal Sections robot; \$29,817 is for the Helicopter Division's patient simulator training equipment; \$18,000 is for two polygraph units; \$11,038 is for a reader/printer used within the Central Records Section; and \$42,200 is for other replacement items. Of the funding for the additional items, \$52,012 is for three Variable Message Sign trailers; \$14,065 is for one speed monitoring radar trailer; and \$6,270 is for a 16-foot trailer for the Civil Disturbance Unit.
- ◆ **Community and Recreation Services** – funding of \$246,200 includes \$125,000 for the purchase of five vans to support the teen center redesign effort which will be used to transport youth among the various teen centers, target communities, and area schools. An amount of \$121,200 is associated with the opening of the James Lee Community Center expansion and includes \$55,000 for a 22-passenger bus, \$35,000 for playground equipment, and \$31,200 for fitness equipment at the facility.
- ◆ **Park Authority** – funding of \$240,000 is included for replacement equipment that has outlived its useful life and is not cost effective to repair. This level of funding will continue to address the prioritized replacement of vehicles and equipment identified in the Park Authority's comprehensive fleet inventory.
- ◆ **Department of Transportation** – funding of \$160,560 is included for the lease purchase costs associated with the Photo Red Light Monitoring Program cameras.
- ◆ **Facilities Management Division** – funding of \$30,009 is included for a maintenance truck supporting the work of one new position being added to support the growth in County facility space as well as construction logistics related to the Courthouse expansion.
- ◆ **Stormwater Management** – funding of \$51,000 is included for replacement equipment that is worn beyond its useful life. This equipment includes a tractor with a mowing attachment, \$23,600, and a street sweeper, \$27,400.
- ◆ **Department of Information Technology** – funding of \$40,000 is included for additional servers to support an increased number of Geographic Information System (GIS) users from Public Safety agencies, as well as increase the response time for map production under emergency situations.

# GENERAL FUND EXPENDITURE OVERVIEW

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## Recovered Costs

Recovered Costs total \$38,113,738, an increase of \$5,032,365 or 15.21 percent over the *FY2003 Revised Budget Plan* level of \$33,081,373 primarily due to the following:

- ◆ **Department of Community and Recreation Services** increase of \$3,042,259 primarily due to the reclassification of previously non-billable charges for FASTRAN services as billable charges for user agencies who utilize transportation services associated with the Dial-A-Ride program, bus charters, and taxi services. Expenditures previously budgeted within the agency's budget have been spread to user agencies and are totally recovered through Work Performed for Others. The reclassification of non-billable FASTRAN services as billable aligns utilization by user agencies with services outlined in the transportation contracts.
- ◆ **Park Authority** increase of \$1,338,170 primarily due to the FY 2004 projected salaries of recoverable positions.
- ◆ **Office of Capital Facilities** increase of \$777,714 primarily due to an increase of \$450,412 at the *FY2003 Third Quarter Review* to offset a shortfall in Personnel Services due to longer than expected vacancies and an increase of \$327,302 based on projected FY 2004 salary and operating expenses that are recoverable.
- ◆ **Facilities Management Division** net increase of \$332,517, resulting from \$714,937 in additional recoveries offset by \$382,420 in items which will no longer be recovered. Additional recoveries include an increase of \$483,856 in security guard reimbursements from agencies and an increase of \$185,018 for Work Performed For Others based on prior year actual experience. Items which will no longer be recovered include \$23,000 for the one-time purchase of a vehicle in FY 2003, \$259,830 from the Fairfax-Falls Church Community Services Board due to lower than anticipated costs of a new lease, and \$99,590 decreased recovery due to other lease adjustments.
- ◆ **Department of Information Technology** net decrease of \$585,615 due to a decrease of \$1,300,000 included as part of the *FY2003 Third Quarter Review* based on anticipated recovery of telecommunications charges, partially offset by an increase of \$714,385 primarily due to the recoverable full-year of telecommunication charges for new and renovated police facilities and the increase in contracted PC training.

# GENERAL FUND EXPENDITURE OVERVIEW

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## SUMMARY OF GENERAL FUND TRANSFERS

The FY 2004 Transfers Out from the General Fund total \$1,614,242,496, an increase of \$78,431,750 or 5.1 percent over the *FY 2003 Revised Budget Plan* Transfers Out of \$1,535,810,746. The changes are summarized below.

	Increase/ (Decrease)
▪ Fund 090, School Operating Fund	\$69,599,934
▪ Fund 201, School Debt Service	7,291,952
▪ Fund 104, Information Technology	3,528,218
▪ Fund 100, County Transit Systems	2,337,149
▪ Fund 106, Fairfax-Falls Church Community Services Board	2,228,385
▪ Fund 504, Document Services Division	1,000,000
▪ Fund 500, Retiree Health	860,253
▪ Fund 119, Contributory Fund	540,676
▪ Fund 118, Consolidated Community Funding Pool	180,170
▪ Fund 103, Aging Grants and Programs	99,827
▪ Fund 109, Refuse Collection and Recycling Operations	(9,622)
▪ Fund 141, Housing Programs for the Elderly	(22,041)
▪ Fund 302, Library Construction	(550,000)
▪ Fund 340, Housing Assistance Program	(665,000)
▪ Fund 002, Revenue Stabilization Fund	(1,389,191)
▪ Fund 120, E-911	(1,552,924)
▪ Fund 110, Refuse Disposal	(1,639,291)
▪ Fund 200, County Debt Service	(1,643,795)
▪ Fund 303, County Construction	(1,762,950)

### Fund 090, School Operating Fund

The FY 2004 Adopted Budget Plan transfer to support the Fairfax County Public Schools is \$1,238,475,201, an increase of \$69,599,934 or 5.95 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,168,875,267. Included in this amount is \$1,621,364, which represents the eighth year of a ten-year program to eliminate the County's unfunded salary liability for teachers.

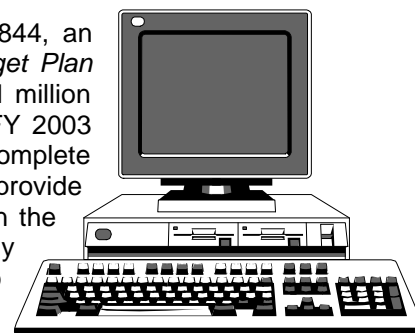


### Fund 201, School Debt Service

The total General Fund transfer to Fund 201, School Debt Service, is \$120,896,733, an increase of \$7,291,952 or 6.4 percent over the *FY 2003 Revised Budget Plan* funding level of \$113,604,781. This increase is required to provide for principal and interest payments due on existing General Obligation and literary loan debts, as well as new debt issued in FY 2003 and FY 2004.

### Fund 104, Information Technology

The FY 2004 transfer to Fund 104, Information Technology, is \$9,449,844, an increase of \$3,528,218 or 59.6 percent over the *FY 2003 Revised Budget Plan* amount of \$5,921,626. It should be noted that one time funding of over \$1 million was reallocated from FY 2002 existing project balances to support the FY 2003 funding level. FY 2004 funding will support contractual obligations and complete existing phases of projects. The funding will address priority projects that provide convenient access to information and services, and projects that assist in the management of the County's human resource, information and technology assets, as well as projects that provide a high level of responsiveness to customer requirements. No new IT projects are funded in FY 2004.



# GENERAL FUND EXPENDITURE OVERVIEW

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## **Fund 100, County Transit Systems**

The FY 2004 General Fund transfer to Fund 100, County Transit Systems, is \$20,275,993, an increase of \$2,337,149 or 13.0 percent over the *FY 2003 Revised Budget Plan* funding level of \$17,938,844. This fund provides funding for operating and capital expenses for the FAIRFAX CONNECTOR bus system, comprising the Huntington and Reston-Herndon Divisions. This fund also includes the County's share of the subsidy for commuter rail services operated by the Virginia Railway Express (VRE). The increase when combined with \$1.2 million made available as part of the *FY 2003 Third Quarter Review*, will allow for the replacement of 15 FAIRFAX CONNECTOR buses in FY 2004. The increase is also necessary to fund anticipated contract increases while maintaining current service levels under the new contract for bus services in the Reston-Herndon Division as well as other transit-related requirements such as required contractual adjustments in the FAIRFAX CONNECTOR Bus System.

## **Fund 106, Fairfax-Falls Church Community Services Board**

The FY 2004 General Fund transfer to Fund 106, Fairfax-Falls Church Community Services Board (CSB), is \$80,629,965, reflecting an increase of \$2,228,385 or 2.8 percent over the *FY 2003 Revised Budget Plan* funding level of \$78,401,580. The increase is necessary to fund the County's compensation program and provide for fixed contract and other costs associated with FASTRAN services to CSB clients for which funding has been reallocated from the Department of Community and Recreation Services to CSB to properly reflect all transportation costs associated with CSB clients.

## **Fund 504, Document Services Division**

The FY 2004 transfer to Fund 504, Document Services Division, is \$2,900,000, an increase of \$1,000,000 or 52.6 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,900,000. This increase is necessary to support the fourth year costs of a five-year equipment lease in the County's Copier Program. In FY 2003 partial program support was provided by available one-time, unreserved fund balance, permitting the General Fund transfer to be reduced.

## **Fund 500, Retiree Health**

The FY 2004 transfer to Fund 500, Retiree Health, is \$3,088,744, an increase of \$860,253 or 38.6 percent over the *FY 2003 Revised Budget Plan* transfer of \$2,228,491. This increase is a result of the number of beneficiaries receiving the subsidy, and an increase in benefit payments of \$600,000 based on the revisions to subsidy payments to include graduated payments for length of service.

## **Fund 119, Contributory Fund**

The FY 2004 transfer to Fund 119, Contributory Fund, is \$7,048,423, an increase of \$540,676 or 8.3 percent over the *FY 2003 Revised Budget Plan* transfer of \$6,507,747. This increase is a result of increased expenditures of \$361,625, primarily associated with an increase of \$290,072 for the Northern Virginia Healthcare Center/District Home as a result of per diem increases for both facilities; an increase of \$95,225 for the Northern Virginia Regional Park Authority based on the County's share of costs; \$59,387 for the Metropolitan Washington Council of Governments based on Fairfax County's share of the region's estimated population as well as an increase in the per capita rate; and \$7,454 in other miscellaneous increases partially offset by a decrease of \$90,513 for the Virginia Municipal League. In addition, an anticipated decrease of \$179,051 in the beginning balance for FY 2004 increases the amount required for the General Fund Transfer In.

# GENERAL FUND EXPENDITURE OVERVIEW

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## **Fund 118, Consolidated Community Funding Pool**

The FY 2004 transfer to Fund 118, Consolidated Community Funding Pool (CCFP), is \$6,458,709, an increase of \$180,170 or 2.9 percent over the *FY 2003 Revised Budget Plan* transfer of \$6,278,539. This increase is a result of performance and leverage requirements identified for community based agencies and organizations during the second year of the two-year CCFP funding cycle. It should be noted that the Fund 142, Community Development Block Grant, portion of the CCFP was increased by \$368,874 to \$2,231,995 from \$1,863,121 as part of the increased Federal Department of Housing and Urban Development (HUD) award for FY 2004, as approved by the Board of Supervisors on April 28, 2003.

## **Fund 103, Aging Grants and Programs**

The FY 2004 transfer to Fund 103, Aging Grants and Programs, is \$1,835,826, an increase of \$99,827 or 5.8 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,735,999. This increase is primarily the result of an increase to support the County's compensation program and to support increased contract costs for providing home-delivered meals, partially offset by budget reductions recommended by the County Executive.

## **Fund 109, Refuse Collection and Recycling Operations**

The FY 2004 transfer to Fund 109, Refuse Collection and Recycling Operations, is \$0, a decrease of \$9,622 from the *FY 2003 Revised Budget Plan* transfer. In FY 2003, the Solid Waste Reduction and Recycling Centers (SWRRC) program within Fund 109 experienced greater decreases in customer participation than anticipated such that revenues did not match program expenditures thereby requiring a General Fund transfer to balance the deficit. In FY 2004 no transfer is needed due to the elimination of the SWRRC program.

## **Fund 141, Housing Programs for the Elderly**

The FY 2004 transfer to Fund 141, Housing Programs for the Elderly, is \$1,215,433, a decrease of \$22,041 or 1.8 percent from the *FY 2003 Revised Budget Plan* transfer of \$1,237,474. This decrease is primarily associated with the deferral of maintenance at the Elderly Housing Program properties managed by the Fairfax County Redevelopment and Housing Authority (FCRHA).

## **Fund 302, Library Construction**

No FY 2004 transfer to Fund 302, Library Construction, is included, reflecting a decrease of \$550,000 from the *FY 2003 Revised Budget Plan* transfer. FY 2003 funding was provided for one-time preliminary planning costs associated with the Burke and Oakton community libraries. Funding for design and construction of these facilities is proposed to be funded by a library bond referendum scheduled for fall 2004.

## **Fund 340, Housing Assistance Program**

The FY 2004 transfer to Fund 340, Housing Assistance Program, is \$935,000, a decrease of \$665,000 or 41.6 percent from the *FY 2003 Revised Budget Plan* transfer of \$1,600,000. This decrease is a result of the elimination of funding for Project 003923, Undesignated Projects as approved by the Board of Supervisors on April 28, 2003. It should be noted that an amount of \$1,158,000 is included in Fund 142, Community Development Block Grant, for revitalization projects. The reduction in Fund 340 will defer projects that are not eligible for Federal funding.

# GENERAL FUND EXPENDITURE OVERVIEW

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## **Fund 002, Revenue Stabilization Fund**

No FY 2004 transfer to Fund 002, Revenue Stabilization Fund, is included, reflecting a decrease of \$1,389,191 from the *FY 2003 Revised Budget Plan* transfer. FY 2003 funding was provided at the *FY2002 Carryover Review* and the *FY 2003 Third Quarter Review* in accordance with Board of Supervisors' policy that a minimum of 40 percent of non-recurring balances identified at quarterly reviews are to be transferred to this fund.

## **Fund 120, E-911**

This fund accounts for E-911 revenues and expenditures separately as stipulated by Virginia General Assembly legislation approved in 2000. Prior to FY 2001, E-911 fees were reflected in the General Fund and Fund 104, Information Technology. Fund 120, E-911, recognizes revenue from estimated E-911 fees and Commonwealth reimbursement associated with Wireless E-911. All expenditures allowable by law directly associated with the Public Safety Communications Center (PSCC) are billed directly to this fund. Information Technology (IT) projects associated with the PSCC are also budgeted in this fund. A General Fund transfer supports any difference between revenues and expenditures. Expenditure requirements within this fund continue to increase and outpace E-911 revenue growth. FY 2004 Personnel Services expenditure requirements reflect the continued dependence upon overtime to offset the high vacancy and turnover rates that have plagued the PSCC the last several years. FY 2004 operating expenses and IT expenditure requirements remain relatively stable, even as projects come to completion. To partially offset the increased costs of providing this service, and to reduce the reliance upon General Fund support, the E-911 tax rate is increased \$0.75 per line per month, from \$1.75 to \$2.50. This increase will generate an additional \$4.8 million. As a result, the General Fund Transfer for FY 2004 is \$5,421,174, a decrease of \$1,552,924 or 22.3 percent from the *FY 2003 Revised Budget Plan* level of \$6,974,098. It should be noted that the FY 2004 General Fund Transfer for Fund 120, E-911, does reflect an increase of \$755,080 or 16.2 percent over the FY 2003 Adopted Budget Plan level of \$4,666,094.

## **Fund 110, Refuse Disposal**

The FY 2004 transfer to Fund 110, Refuse Disposal, is \$1,800,000, a decrease of \$1,639,291 or 47.7 percent from the *FY 2003 Revised Budget Plan* amount of \$3,439,291. This decrease is primarily attributable to the overall revenue improvement in the fund primarily due to increases in the discounted contractual disposal fee. This transfer will allow the County to continue to maintain a stable disposal rate in order to stay competitive and retain required refuse tonnage levels, and at the same time provide the level of service to specific refuse disposal programs that do not fully recover costs, specifically the County's Recycling Program, the Household Hazardous Waste Program, and the Code Enforcement Program.

## **Fund 200, County Debt Service**

The total General Fund transfer to Fund 200, County Debt Service, is \$98,445,696, a decrease of \$1,643,795 or 1.6 percent from the *FY 2003 Revised Budget Plan* funding level of \$100,089,491. This amount is required to provide for principal and interest payments due on existing General Obligation debts and lease/purchase payments for the Government Center Properties, the South County Government Center and FCRHA Community Centers, as well as principal and interest payments on new debt issued in FY 2003.

## **Fund 303, County Construction**

The FY 2004 General Fund transfer to Fund 303, County Construction, is \$3,093,041, a decrease of \$1,762,950, or 36.3 percent, from the *FY 2003 Revised Budget Plan* amount of \$4,855,991. This decrease is primarily due to reductions in various County maintenance projects and the elimination of the County's land acquisition reserve.

# FUND 119

## SUMMARY OF CONTRIBUTORY AGENCIES

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### ***Board of Supervisors' Adjustments***

***The following funding adjustments reflect all changes to the FY 2004 Advertised Budget Plan, as approved by the Board of Supervisors on April 28, 2003:***

- ◆ A decrease of \$93,356 associated with elimination of funding for the Virginia Municipal League.

***The following funding adjustments reflect all approved changes to the FY 2003 Revised Budget Plan from January 1, 2003 through April 21, 2003. Included are all adjustments made as part of the FY 2003 Third Quarter Review:***

- ◆ The Board of Supervisors made no adjustments to this fund.
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## ***County Executive Proposed FY 2004 Advertised Budget Plan***

### **SUMMARY OF CONTRIBUTORY AGENCIES**

Fund 119, Contributory Fund, was established in FY 2001 to reflect the General Fund support for agencies or organizations that will receive County contributions. Funding for these organizations was previously included in the General Fund under Agency 88, Contributory Agencies. However, because the expenditures made to these organizations are not in support of direct County operations, the use of direct expenditures from the General Fund distorts the cost of County operations. Therefore, a separate fund was established in FY 2001 to show the General Fund support of these organizations in the form of a transfer, rather than as a direct expenditure. FY 2004 funding totals \$7,141,779 and reflects an increase of \$454,981 or 6.8 percent over the *FY 2003 Revised Budget Plan* funding level of \$6,686,798. Individual contributions are described in detail in the narrative of Fund 119, Contributory Fund, in Volume 2 of the FY 2004 Advertised Budget Plan.

Contributory funding is in compliance with the Board of Supervisors' policy to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit, or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. Since public funds are being appropriated, contributions provided to designated agencies are currently made contingent upon submission and review of quarterly 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 FY 2004 funding for the various contributory organizations.

# FUND 119

## SUMMARY OF CONTRIBUTORY AGENCIES

Fairfax County	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
<b>Legislative-Executive Functions/Central Service Agencies:</b>					
Dulles Area Transportation Association	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Metropolitan Washington Council of Governments	683,633	699,546	699,546	758,933	758,933
National Association of Counties	0	0	0	0	0
Northern Virginia Regional Commission	346,145	372,728	372,728	363,759	363,759
Northern Virginia Transportation Commission	174,453	166,789	166,789	160,694	160,694
Public Technology Incorporated	27,500	27,500	27,500	27,500	27,500
Virginia Association of Counties	174,555	183,336	183,086	186,562	186,562
Virginia Innovation Group	5,000	5,000	5,250	5,250	5,250
Virginia Institute of Government	20,000	20,000	20,000	20,000	20,000
Virginia Municipal League	84,600	90,513	90,513	93,356	0
Washington Airports Task Force	40,500	40,500	40,500	40,500	40,500
<b>Subtotal Legislative-Executive</b>	<b>\$1,565,386</b>	<b>\$1,614,912</b>	<b>\$1,614,912</b>	<b>\$1,665,554</b>	<b>\$1,572,198</b>
<b>Public Safety:</b>					
NOVARIS	\$134,886	\$269,333	\$269,333	\$282,934	\$282,934
Partnership For Youth	50,000	50,000	50,000	50,000	50,000
YMCA - Looking Glass II	23,104	0	0	0	0
<b>Subtotal Public Safety</b>	<b>\$207,990</b>	<b>\$319,333</b>	<b>\$319,333</b>	<b>\$332,934</b>	<b>\$332,934</b>
<b>Health and Welfare:</b>					
Health Systems Agency of Northern Virginia	\$86,750	\$86,750	\$86,750	\$86,750	\$86,750
Northern Virginia Healthcare Center/District Home of Manassas	451,123	544,998	601,551	891,623	891,623
Small Business Employees Health Insurance Demonstration Project	88,425	0	0	0	0
Vanguard Services Unlimited	350,000	0	0	0	0
Volunteer Fairfax	230,929	230,929	282,247	282,247	282,247
<b>Subtotal Health and Welfare</b>	<b>\$1,207,227</b>	<b>\$862,677</b>	<b>\$970,548</b>	<b>\$1,260,620</b>	<b>\$1,260,620</b>
<b>Parks, Recreation and Cultural:</b>					
Arts Council of Fairfax County	\$201,400	\$204,362	\$204,362	\$207,727	\$207,727
Arts Council of Fairfax County - Arts Groups Grants	120,000	120,000	120,000	120,000	120,000
Dulles Air and Space Museum	300,000	240,000	240,000	240,000	240,000
Fairfax Symphony Orchestra	238,004	246,964	246,964	246,964	246,964
Northern Virginia Regional Park Authority	1,585,771	1,680,636	1,680,636	1,775,861	1,775,861
Reston Historic Trust	20,000	20,000	20,000	20,000	20,000
The Claude Moore Colonial Farm	31,500	31,500	31,500	31,500	31,500
Town of Vienna Teen Center	40,000	40,000	40,000	40,000	40,000
Virginia Opera Company	25,000	25,000	25,000	25,000	25,000
Wolf Trap Foundation for the Performing Arts	25,000	25,000	25,000	25,000	25,000
<b>Subtotal Parks, Recreation &amp; Cultural</b>	<b>\$2,586,675</b>	<b>\$2,633,462</b>	<b>\$2,633,462</b>	<b>\$2,732,052</b>	<b>\$2,732,052</b>



# FUND 119

## SUMMARY OF CONTRIBUTORY AGENCIES

Fairfax County	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
<b>Community Development:</b>					
Architectural Review Board	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Commission for Women	6,916	6,916	6,916	6,916	6,916
Fairfax County History Commission	26,022	26,022	26,022	26,022	26,022
Celebrate Fairfax, Incorporated	22,573	23,758	23,758	24,864	24,864
Northern Virginia Community College	101,550	100,132	100,132	99,074	99,074
Northern Virginia Soil and Water Conservation District	361,874	351,112	351,112	344,947	344,947
Northern Virginia 4-H Education Center	25,000	25,000	25,000	25,000	25,000
Occoquan Watershed Monitoring Program	79,814	86,909	86,909	91,240	91,240
Southeast Fairfax Development Corporation	142,250	142,250	142,250	142,250	142,250
VPI/UVA Education Center	50,000	50,000	50,000	50,000	50,000
Women's Center of Northern Virginia	29,942	29,942	29,942	29,942	29,942
Washington Area Housing Partnership	4,000	4,000	4,000	4,000	4,000
Northern Virginia Conservation Trust Partnership	235,000	241,345	241,345	245,207	245,207
<b>Subtotal Community Development</b>	<b>\$1,088,441</b>	<b>\$1,090,886</b>	<b>\$1,090,886</b>	<b>\$1,092,962</b>	<b>\$1,092,962</b>
<b>Nondepartmental:</b>					
Fairfax Public Law Library	\$57,657	\$57,657	\$57,657	\$57,657	\$57,657
Culmore Day Laborer	15,000	0	0	0	0
<b>Subtotal Nondepartmental</b>	<b>\$72,657</b>	<b>\$57,657</b>	<b>\$57,657</b>	<b>\$57,657</b>	<b>\$57,657</b>
<b>Total County Contributions</b>	<b>\$6,728,376</b>	<b>\$6,578,927</b>	<b>\$6,686,798</b>	<b>\$7,141,779</b>	<b>\$7,048,423</b>



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# Other Funds Overview

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This section includes:

- ▶ *Other Funds Overview (Page 110)*
- ▶ *Special Revenue Funds (Page 110)*
- ▶ *Debt Service Funds (Page 114)*
- ▶ *Enterprise Funds (Page 114)*
- ▶ *Internal Service Funds (Page 115)*
- ▶ *Trust and Agency Funds (Page 116)*

# OTHER FUNDS OVERVIEW

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## OTHER FUNDS OVERVIEW

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

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

FY 2004 expenditures for Other Funds total \$3,542,143,941 (excluding General Fund direct expenditures), and reflect a decrease of \$521,160,858 or 12.8 percent from the *FY 2003 Revised Budget Plan* funding level of \$4,063,304,799. This decrease is primarily due to the effect of significant carryover for capital construction projects and sewer construction projects, and should not be perceived as a major change to programs or operations.

Excluding adjustments in FY 2003, expenditures increase \$360,748,033 or 11.3 percent over the *FY 2003 Adopted Budget Plan* total of \$3,181,395,908. This change is attributable to increases of \$170.1 million in Special Revenue Funds, \$6.2 million in Debt Service Funds, \$72.7 million in Capital Project Funds, \$52.4 million in Enterprise Funds, \$35.3 million in Internal Service Funds, and \$24.0 million in Trust and Agency Funds.

The following is a brief discussion of highlights and major issues associated with the various funds. Not included in these discussions are Capital Projects Funds, which are presented in the Capital Projects Overview, and Special Revenue funding for the Fairfax County Public Schools, which is discussed in the *Fairfax County School Board's FY 2004 Adopted Budget*. A complete discussion of funding and program adjustments in Other Funds is found in Volume 2, Capital Construction and Other Operating Funds in the *FY 2004 Adopted Budget Plan*. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds from specific sources that are legally restricted to expenditures for a specific purpose. These proceeds include State and Federal aid, income derived through activities performed by the Division of Solid Waste, special levies, program activity revenue, and operation of the public school system. The following are highlights for various Special Revenue Funds. Details for other funds not shown here are included in Volume 2, Capital Construction and Other Operating Funds in the *FY 2004 Adopted Budget Plan*.

In FY 2004, Special Revenue Fund expenditures total \$2,159,454,473, a decrease of \$35,700,328 or 1.6 percent from the *FY 2003 Revised Budget Plan* funding level of \$2,195,154,801. Excluding adjustments in FY 2003, expenditures increase \$170,087,289 or 8.5 percent over the *FY 2003 Adopted Budget Plan* level of \$1,989,367,184. Funds with significant adjustments are as follows:

**Fund 090, Public School Operating:** A General Fund transfer to the Fairfax County Public Schools of \$1,238,475,201 for FY 2004 is included. The transfer reflects an increase of \$69,599,934 or 5.95 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,168,875,267. The combined transfer for School Operating and School Debt Service is \$1.36 billion, which represents 53.1 percent of total County disbursements.

## OTHER FUNDS OVERVIEW

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**Fund 100, County Transit Systems:** FY 2004 funding of \$29.4 million is included for this fund, including \$26.4 million to support the FAIRFAX CONNECTOR system, which will provide service to an estimated 7.3 million passengers. The system includes 163 County-owned buses, providing service on 55 routes to 11 Metrorail stations throughout the region. The remaining \$3.0 million will support commuter rail services operated by the Virginia Railway Express (VRE). This fund provides funding for operating and capital expenses for the FAIRFAX CONNECTOR bus system, comprising the Huntington and Reston-Herndon Divisions. In FY 2003, FAIRFAX CONNECTOR began the process of merging the Community Bus Services Division and the Reston-Herndon Division so that all of the services provided by these two contractors and garages could be provided by one contractor at one garage. In FY 2004, the Fairfax County Department of Transportation plans to institute the first fare increase on FAIRFAX CONNECTOR since 1993, while still maintaining fares consistent with other providers in the metropolitan region. This fare increase is expected to increase the base fare by \$0.25 and increase the fare paid with a Metrorail-to-bus transfer. On the vast majority of routes in the FAIRFAX CONNECTOR system, base fares will be increased from \$0.50 to \$0.75.

**Fund 102, Federal/State Grant Fund:** This fund includes both grant awards already received as well as those anticipated to be received in FY 2004, for a total appropriation of approximately \$59.9 million including \$47.7 million held in reserve until the grant award is received and approved by the Board of Supervisors. The breakdown of grant funding by agency includes \$27.4 million for the Department of Family Services, \$4.0 million for the Fire and Rescue Department, \$8.0 million for the Department of Transportation, \$1.7 million for the Health Department, \$2.7 million for the Police Department, \$2.8 million for various other agencies, and \$1.1 million to address unanticipated grants. The remaining \$12.2 million is for grant awards that are appropriated directly to the Police Department for the Community-Oriented Policing (COPS) Universal Hiring Program and the COPS in Schools program and the Fire and Rescue Department for Urban Search and Rescue activities. The FY 2004 appropriation includes the first year of the COPS Universal Hiring Program (UHP) VI award received in FY 2003 in the amount of \$7.9 million as well as \$7.1 million for CMAQ-related grant awards in the Department of Transportation.

**Fund 103, Aging Grants and Programs:** FY 2004 funding of \$4.3 million is included for this fund to support the coordination and provision of services for older persons in Fairfax County, as well as the cities of Fairfax and Falls Church. The Fairfax Area Agency on Aging, within this fund, is the focal point for the network of County and private sector agencies serving the interests of the elderly.

**Fund 104, Information Technology:** FY 2004 project funding of \$9.6 million will support contractual obligations and complete existing phases of projects. These initiatives meet the priorities established by the IT Senior Steering Committee. The funding will address priority projects that provide convenient access to information and services, and projects that assist in the management of the County's human resource, information and technology assets, as well as projects that provide a high level of responsiveness to customer requirements. No new IT projects are funded in FY 2004.

**Fund 105, Cable Communications:** This fund has a projected FY 2004 appropriation level of \$6.0 million, which is a decrease of \$13.8 million or 69.8 percent from the *FY 2003 Revised Budget Plan*. This change is a result of a decrease of \$10.1 million due to the carryover from FY 2002 for costs associated with implementing the I-Net. The I-Net is a fiber optic cable network that will link and provide video and data services to 390 County and Fairfax County Public Schools (FCPS) facilities. Delays in the Cox Communications schedule for construction of the I-Net have delayed the expenditure of funds for implementation. The construction of the I-Net is expected to be completed in FY 2004. There is also a decrease of \$4.2 million in contract expenses due to the final I-Net construction payment to Cox Communications scheduled for FY 2003 and not required for FY 2004. These decreases are partially offset by increases of \$0.5 million associated with salary adjustments necessary to support the County's compensation program, this fund's share of costs associated with the Public Service Radio System Replacement project, and the replacement of equipment in the Board Auditorium and Production Studio.

## OTHER FUNDS OVERVIEW

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**Fund 106, Fairfax-Falls Church Community Services Board (CSB):** FY 2004 expenditures for this fund total \$114.7 million, and are funded by a Fairfax County transfer of \$80.6 million, as well as funds from the State, the Federal government, the City of Fairfax, the City of Falls Church, and client fees. In addition to maintaining existing service levels throughout the CSB system, initiatives for FY 2004 include:

- \$1.4 million to provide for fixed contract and other costs associated with FASTRAN services to CSB clients, for which funding has been reallocated from the Department of Community and Recreation Services to CSB to properly reflect all transportation costs;
- \$0.4 million to provide day support services to 19 new special education students of the Fairfax County Public Schools (FCPS) scheduled to graduate in June 2003; and
- \$0.8 million to support anticipated inflationary increases for contract vendors who provide a wide range of services such as: residential and outpatient/case management for mental health clients, employment, training, and vocational support for mental retardation clients, and detoxification and methadone services for alcohol and drug services clients.

### **Solid Waste Operations:**

The County's Solid Waste Operations are under direct supervision of the Director of the Department of Public Works and Environmental Services (DPWES). The administration of waste disposal is achieved through the Division of Solid Waste Collection and Recycling and the Division of Solid Waste Disposal and Resource Recovery. The composition of operations includes a County-owned and operated refuse transfer station, an Energy/Resource Recovery Facility (E/RRF), a regional municipal landfill operated by the County, two citizens' disposal facilities, eight drop-off sites for recyclable material, and equipment and facilities for refuse collection, disposal, and recycling operations. Program operations will continue to be accomplished through the two entities consisting of five funds established previously under the special revenue fund structure. The combined expenditures of \$119,593,677, which includes \$78,270 for Solid Waste General Fund Programs, and a staffing level of 320/320.0 SYE positions are required to meet financial and operational requirements for waste collection and disposal programs in FY 2004. The FY 2004 Adopted Budget Plan funding level represents a decrease of \$11,008,066 or 8.4 percent from the *FY 2003 Revised Budget Plan* estimate of \$130,601,743 primarily attributable to FY 2002 carryover of unexpended capital project balances of \$26,210,769 partially offset by the need for FY 2004 capital project funding of \$14,929,000. Highlights by fund are as follows:

- **Fund 108, Leaf Collection:** Funding in the amount of \$1.3 million is included for this fund to provide for the collection of leaves within Fairfax County's leaf collection districts. It is anticipated that in FY 2004, Fund 108 will provide collection service to approximately 19,435 household units within 26 approved leaf districts on three different occasions. Revenue is derived from a levy charged to homeowners within leaf collection districts. The levy charged is \$0.01 per \$100 of assessed real estate value.
- **Fund 109, Refuse Collection and Recycling Operations:** Funding in the amount of \$15.3 million is included for this fund to provide for the collection of refuse within the County's approved sanitary districts and County agencies, and for the coordination of the County's recycling and waste reduction operations, as well as the oversight of the Solid Waste General Fund Programs on behalf of the County. In order to avoid further subsidy of the Solid Waste Reduction and Recycling Centers (SWRRC) program, the FY 2004 Adopted Budget Plan includes the termination of the program effective June 28, 2003 (last Saturday of operations for FY 2003). It should be noted that an estimated fee of \$255 would have been necessary to continue to provide this service assuming a full year customer base of 785 customers. This would have been an increase of \$30 or 13.3 percent over the FY 2003 fee of \$225. See the Solid Waste Overview for more details.

## OTHER FUNDS OVERVIEW

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- **Fund 110, Refuse Disposal:** Funding in the amount of \$48.1 million is included for this fund to provide for the coordination of the disposal of solid waste generated within Fairfax County by channeling the collected refuse to the Energy/Resource Recovery Facility (E/RRF). As a result of competitive pricing, continued migration of refuse from the County's waste stream, and the need to maintain the tonnage levels at the E/RRF, disposal rates have been set at levels that have not supported operational requirements since 1995. A General Fund transfer of \$1.8 million provides funding for FY 2004 projected deficits. See the Solid Waste Overview for more details.
- **Fund 112, Energy Resource and Recovery Facility (E/RRF):** Funding in the amount of \$33.5 million is included for this fund to provide the management of the contract for the I-95 Energy/Resource and Recovery Facility (E/RRF), owned and operated by Covanta Fairfax Inc. (CFI). The E/RRF burns municipal solid waste and produces energy through the recovery of refuse resources. The County charges a disposal fee to all users of the E/RRF and subsequently pays the contractual disposal fee to CFI from these revenues. Revenues for the sale of electricity are used to offset the cost of the disposal fee.
- **Fund 114, I-95 Refuse Disposal:** Expenditures for this fund total \$21.3 million for FY 2004 which is a decrease of \$9.0 million or 29.8 percent from the *FY 2003 Revised Budget Plan* of \$30.3 million, primarily as a result of the carryover of capital project funding. This fund is responsible for the overall operation of the I-95 Landfill, which is a multi-jurisdictional refuse deposit site dedicated to the disposal of ash generated primarily by the County's Energy/Resource Recovery Facility (E/RRF) and other participating municipalities.

**Fund 116, Integrated Pest Management Program:** FY 2004 funding of \$2.0 million is included for this fund. This funding level includes \$1.0 million for the Integrated Pest Management Program to support the treatment of an estimated 5,000 acres to combat gypsy moths and cankerworms. This funding level also includes \$1.0 million to provide for the Disease-Carrying Insects Program to include treatment for the prevention of the West Nile Virus. The Integrated Pest Management Program is supported by a Countywide tax levy which will remain at the current rate of \$0.001 per \$100 assessed value.

**Fund 118, Consolidated Community Funding Pool:** FY 2004 will be the second year of a new two-year funding cycle that uses a consolidated process to set priorities and award funds from both the Consolidated Community Funding Pool and the Community Development Block Grant. In FY 2004, there will be approximately \$8.7 million available for the Consolidated Community Funding Pool process, of which approximately \$6.5 million will be in Fund 118, Consolidated Community Funding Pool, and approximately \$2.2 million will be in Fund 142, Community Development Block Grant.

**Fund 119, Contributory Fund:** Funding for all Contributory Agencies is reviewed annually, and the organizations must provide quarterly and annual financial reports to document their financial status. The FY 2004 recommended funding level is \$7.0 million, with details of the organizations' funding in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Adopted Budget Plan.

**Fund 120, E-911:** In FY 2004, total expenditures are \$26.7 million, based on a General Fund Transfer of \$5.4 million, E-911 fee revenues of \$18.3 million, State reimbursement of \$2.8 million, and interest earnings of \$0.2 million. All expenditures directly associated with the Public Safety Communications Center (PSCC) will continue to be reflected in this fund. In addition, Information Technology projects associated with the PSCC will continue to be budgeted in this fund. A General Fund Transfer supports any difference between revenues and expenditures. As a result of staffing requirements to meet the high volume of calls and ongoing technological demands, as well as to account for declining E-911 fee revenue, an increase of \$0.75 per line to the E-911 tax rate, from \$1.75 per line per month to \$2.50 per line per month, is included in the FY 2004 Adopted Budget Plan. This increase will generate an additional \$4.8 million in E-911 fee revenue. The E-911 tax rate has remained static since FY 1998 when it was raised from \$1.69 per line per month to \$1.75. See Fund 120, E-911 narrative for more details.

Complete details of all Special Revenue Funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Adopted Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

# OTHER FUNDS OVERVIEW

## DEBT SERVICE FUNDS

There are two debt service funds - **Fund 200, County Debt Service** and **Fund 201, School Debt Service**. These funds account for the accumulation of resources for, and the payment of debt service on, general obligation bonds of the County and Schools, and for special revenue bond debt service.

FY 2004 Debt Service expenditures total \$220,538,948, a decrease of \$2,582,383 or 1.2 percent from the *FY 2003 Revised Budget Plan* level of \$223,121,331. Funding includes transfers of \$219,342,429 from the General Fund and \$105,188 from the McLean Community Center. In addition revenues are anticipated including \$300,000 in bond premiums and \$20,000 in revenue from Fairfax City. Available fund balances of \$771,331 associated with savings in FY 2002 and FY 2003 are also utilized.

This funding level provides for the retirement of County and School general obligation bond and literary loan debt principal and interest due and payable in FY 2004 as well as lease/purchase payments for the Government Center Properties and Fairfax County Redevelopment and Housing Authority (FCRHA) lease revenue bonds issued for community centers and an adult day care center, Certificate of Participation payments for the new South County Government Center and fiscal agent fees.

Complete details of the Debt Service Funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Adopted Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## ENTERPRISE FUNDS

Fairfax County's Enterprise Funds consist of seven funds within the Wastewater Management Program (WMP), 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 2004 Enterprise Funds expenditures for sewer operation and maintenance, and sewer debt service total \$193,706,116, a decrease of \$73,120,252 or 27.4 percent from the *FY 2003 Revised Budget Plan* of \$266,826,368 primarily due to the availability of current funds to complete the expansion requirements of the Noman M. Cole, Jr. Pollution Control Plant (NCPCP) from 54 million gallons per day (MGD) to 67 MGD and other system improvements.

The program includes the County-owned wastewater treatment plant (54 million gallons per day (MGD) capacity), approximately 3,135 miles of sewer lines, 61 pumping stations, 51 metering stations and covers approximately 234 square miles of the County's 407 square-mile land area. In FY 2004, WMP anticipates a total of 344,385 households in Fairfax County will be connected to public sewers.

### Current Availability Fee Rates:

In FY 2004, Availability Fees will increase from \$5,247 to \$5,431 for single-family homes based on current projections of capital requirements. The Availability Fee rate for all types of units are adjusted based on continued increases in expenses associated with treatment plant upgrades and interjurisdictional payments that result from population growth, more stringent treatment requirements, and inflation. The following table displays the resulting increase by category.

Category	FY 2003 Availability Fee	FY 2004 Availability Fee
Single Family	\$5,247	\$5,431
Townhouses and Apartments	\$4,198	\$4,345
Hotels/Motels	\$1,312	\$1,358
Nonresidential	\$271/fixture unit	\$281/fixture unit



## OTHER FUNDS OVERVIEW

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### Current Sewer Service Charge:

The Sewer Service Charge rate will increase from \$2.95 to \$3.03 per 1,000 gallons of water consumption in FY 2004. Based on this rate increase, the additional annual cost to the typical household is anticipated to be \$6.08. Sewer Service Charges are adjusted based on projected capital requirements associated with the renovation and rehabilitation of existing treatment facilities.

Category	FY 2003 Sewer Service Charge	FY 2004 Sewer Service Charge
Per 1,000 gallons water consumed	\$2.95	\$3.03

The FY 2004 Sewer Service Charge and Availability Fee are based on increased costs associated with capital project construction, system operation and maintenance, debt service, and upgrades to effectively reduce nitrogen discharge from wastewater treatment plants in order to meet new, more stringent nitrogen discharge limitations. The program will also utilize sewer fund balances to partially offset these higher costs. These rate increases are consistent with the recommendations of the Department of Public Works and Environmental Services and the analysis included in the Forecasted Financial Statement for July 1, 2002 through June 30, 2007.

Complete details of the Enterprise Funds, which comprise the Wastewater Management Program, are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Adopted Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## 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; document services; and central acquisition of commonly used supplies and equipment. 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 2004 Internal Service expenditures total \$341,167,228, an increase of \$22,276,796 or 7.0 percent over the *FY 2003 Revised Budget Plan* level of \$318,890,432. Excluding adjustments in FY 2003, expenditures increased \$35,298,644 or 11.5 percent over the FY 2003 Adopted Budget Plan of \$305,868,584. Funds with significant adjustments are as follows:

- ◆ **Fund 501, County Insurance:** A net decrease of \$2.0 million primarily in Operating Expenses due to decreases in self insurance costs associated with higher than average claims experience anticipated for FY 2003.
- ◆ **Fund 503, Department of Vehicle Services:** A net decrease of \$7.3 million due primarily to a net reduction of \$7.7 million in replacement costs, which are based on predetermined criteria and schedules, and an anticipated \$0.4 million decrease in fuel requirements. These decreases are offset by increases of \$0.8 million necessary to support the County's compensation program.

## OTHER FUNDS OVERVIEW

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- ◆ **Fund 505, Technology Infrastructure Services:** A net increase of \$0.7 million due to an increase of \$2.2 million primarily for PC replacement purchases, server and equipment maintenance, increased telecommunications requirements to support new applications and redundancy in the system, and funding for the third year of a five-year replacement program for the Enterprise Network. These increases are partially offset by a decrease of \$1.5 million due to encumbered carryover from FY 2002. It should be noted that the annual amount collected per PC for the County's PC Replacement program (included within this fund) is reduced from \$600 to \$400. This funding provides for future replacement costs. This step is the beginning of a larger, comprehensive review of the program, both in terms of funding and operation. Industry experts continue to stress the validity and essential nature of the County's refresh cycle at the desktop.
- ◆ **Fund 506, Health Benefits Trust Fund:** An increase of \$6.7 million primarily due to a 12.5 percent cost growth assumption and increased employee participation in the plan. As a result of projected increases in medical and prescription claims, the County's self-insured plan will raise premiums by 25 percent effective January 1, 2004 for the final six months of FY 2004. This will allow the fund to remain solvent and maintain an ending balance to offset unanticipated increases in claims costs.
- ◆ **Fund 591, School Health Benefits Trust:** An increase of \$23.5 million is due primarily to premium rate increases and higher enrollment.

Complete details of the Internal Service funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Adopted Budget Plan and in the Fairfax County School Board's FY 2004 Adopted Budget. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## TRUST AND AGENCY FUNDS

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

FY 2004 Trust and Agency funds combined expenditures total \$317,722,815, an increase of \$24,027,723 or 8.2 percent over the *FY 2003 Revised Budget Plan* funding level of \$293,695,092. Excluding adjustments in FY 2003, combined Trust Fund and Agency Funds expenditures increase \$24,054,310 or 8.2 percent over the FY 2003 Adopted Budget Plan level of \$293,668,505. This increase is primarily due to increases in the four retirement funds as a result of growth in the number of retirees receiving payments as well as higher retiree payments due to cost-of-living increases.

Complete details of the Trust and Agency funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Adopted Budget Plan. In addition, details of the Educational Employees Retirement Fund may be found in the Fairfax County School Board's FY 2004 Adopted Budget. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

# Capital Projects Overview

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This section includes:

- ▶ *Summary of Capital Construction Program (Page 118)*
- ▶ *Expenditure and Financing Summary Charts (Page 136)*
- ▶ *Capital Project Details (Page 137)*

# CAPITAL PROJECTS OVERVIEW

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## Summary of Capital Construction Program

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

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

Funding in the amount of \$568,287,413 is included in FY 2004 for the County's Capital Construction Program. Of this amount, \$220,538,948 is included for debt service and \$347,748,465 is included for capital expenditures. The source of funding for capital expenditures includes: \$4,028,041 in General Fund monies, \$181,140,532 in General Obligation Bonds, \$31,534,000 in sewer system revenues, and \$131,045,892 in financing from various other sources. Other sources of financing include transfers from other funds, federal and state funding, user fees, developer contributions and payments, and miscellaneous revenues.

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## ***Board of Supervisors' Adjustments***

***The following funding adjustments reflect all changes to the FY 2004 Advertised Budget Plan, as approved by the Board of Supervisors on April 28, 2003:***

During deliberations on the FY 2004 Advertised Budget Plan, the Board of Supervisors reduced funding in several capital program areas, resulting in deferred and limited maintenance and upgrades of County facilities, trails, and athletic fields. In addition, these reductions eliminated reserves for land acquisition and commercial revitalization initiatives.

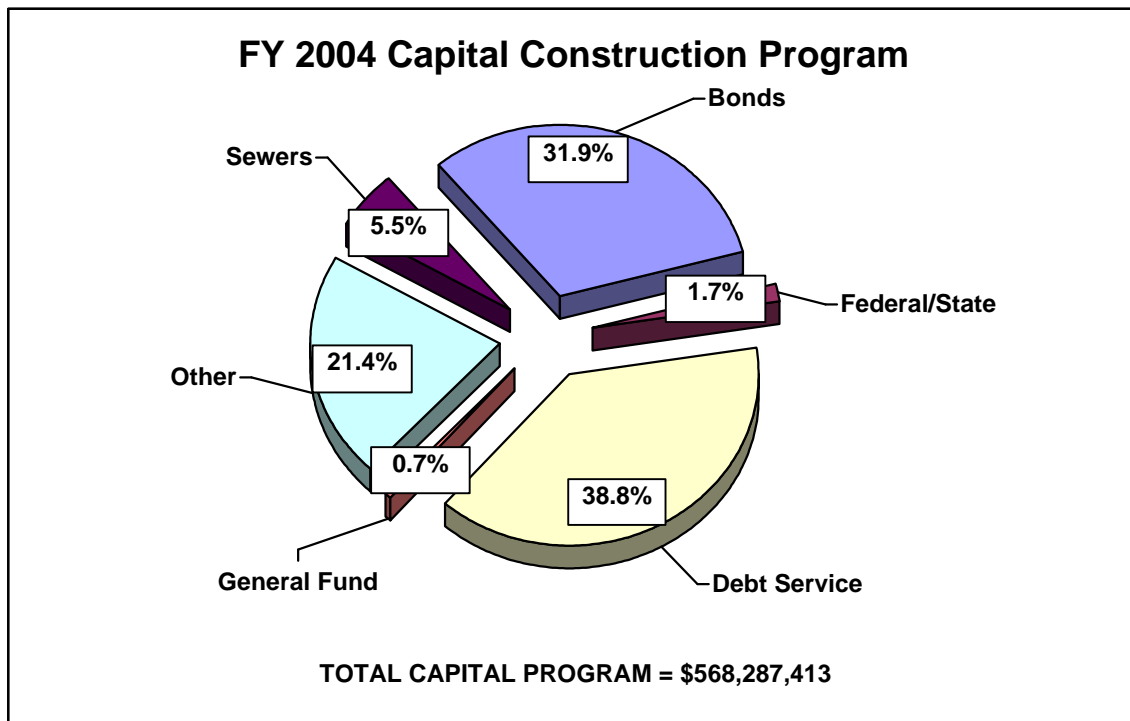
- ◆ Fund 303, County Construction – A net increase of \$13,745,000 from \$15,565,817 to \$29,310,817. This increase is primarily due to funding of \$18,200,000 in Project 009461, Public Facilities at Laurel Hill, associated with a developer contribution for construction of public facilities at the Laurel Hill site, together with funds from a planned bond issue by the Economic Development Authority. The Board of Supervisors and the School Board approved a proposal to accelerate the construction of the South County High School by leveraging proceeds from the sale and development of County-owned property in the Laurel Hill area. Also included in the proposal is the County's sale of an adjacent site for development as a senior graduated care facility, using the \$18.2 million proceeds to partially offset construction costs associated with the high school.

# CAPITAL PROJECTS OVERVIEW

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These increases are partially offset by reductions of \$50,000 in Project 001035, Data Center Reconfigurations, \$50,000 in Project 003099, Miscellaneous Building and Repair, \$75,000 in Project 009133, Carpet Replacement, \$1,000,000 in Project 009400, Land Acquisition Reserve, \$80,000 in Project 009417, Parks General Maintenance, \$100,000 in Project 009449, Massey Building Renovations, and \$100,000 in Project 009459, HIPAA Compliance. In addition, the following adjustments were made to athletic field maintenance programs: a decrease of \$300,000 in Project 005004, FCPS Athletic Fields – Matching Program, and \$3,500,000 in Project 005009, Athletic Field Maintenance; partially offset by an increase of \$100,000 in Project 005001, Girls' Fast Pitch Field Maintenance, \$540,000 in Project 005006, Park Maintenance of FCPS Fields, and \$160,000 in Project 005010, Annual FCPS Field Clean-Up and Maintenance.

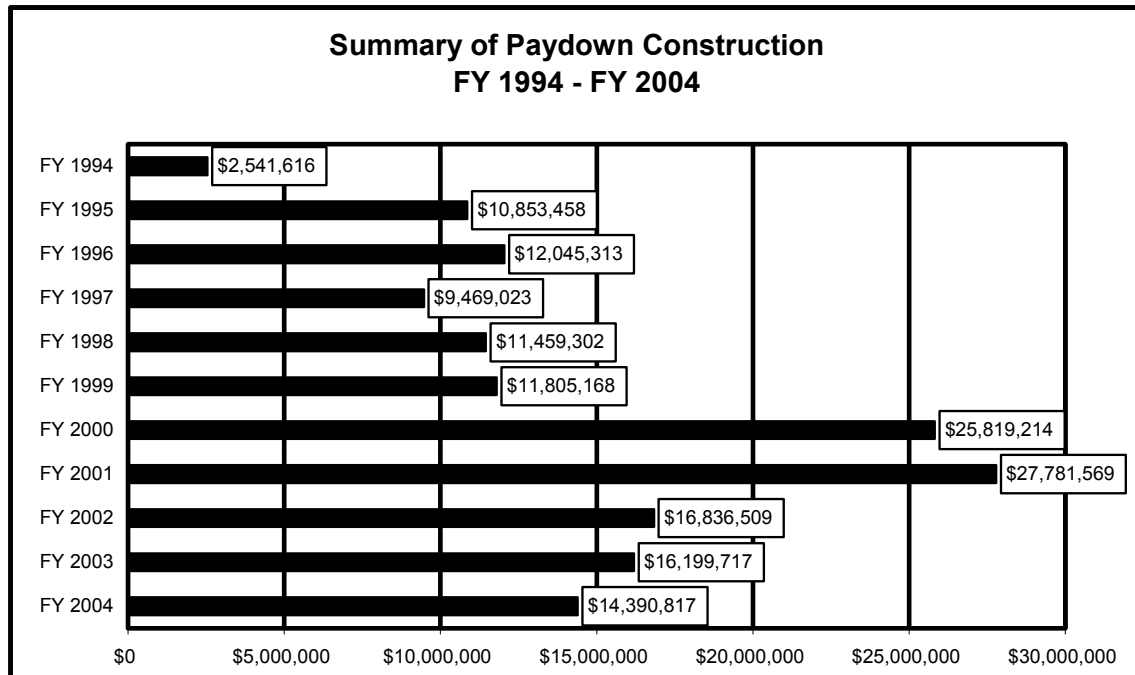
- ◆ Fund 308, Public Works Construction – A decrease of \$470,000 from \$2,515,000 to \$2,045,000 based on reductions of \$50,000 in Project A00002, Emergency Watershed Improvements, \$100,000 in Project N00096, Dam Repairs, \$20,000 in Project U00005, Secondary Monumentation, \$25,000 in Project V00000, Road Viewer Program, \$25,000 in Project V00001, Road Maintenance Program, and \$250,000 in Project Z00022, Municipal Separate Storm Sewer System.
- ◆ Fund 313, Trail Construction – A decrease of \$75,000 from \$75,000 to \$0 based on the elimination of \$75,000 in Project 002200, Upgrade and Emergency Maintenance of Existing Trails.
- ◆ Fund 340, Housing Assistance Program – A decrease of \$665,000 from \$1,600,000 to \$935,000 based on a reduction in Project 003923, Undesignated Projects.



# CAPITAL PROJECTS OVERVIEW

## Capital Paydown Program

In FY 2004, an amount of \$14,390,817 has been included for the Capital Paydown Program. This funding level is supported by the General Fund in the amount of \$4,028,041, State Aid in the amount of \$8,362,776, and other revenues of \$2,000,000. The paydown construction program had been constrained in the past based on budget limitations. Between FY 1986 and FY 1990, the County paydown construction program averaged approximately \$46.0 million, or 4.6 percent, of the General Fund disbursements. The FY 2004 Adopted Budget Plan paydown program of \$14.4 million represents 0.60 percent of General Fund disbursements.



This graph depicts the level of paydown funding between FY 1994 and FY 2004. In FY 1994, the paydown funding was extremely low compared to previous years. Beginning in FY 1995, annual paydown funding increased slightly, but only the most pressing requirements were addressed. Since FY 2000, the paydown program has been enhanced by the application of State revenue funds; however, FY 2004 paydown funding has been limited to the most critical priority projects.

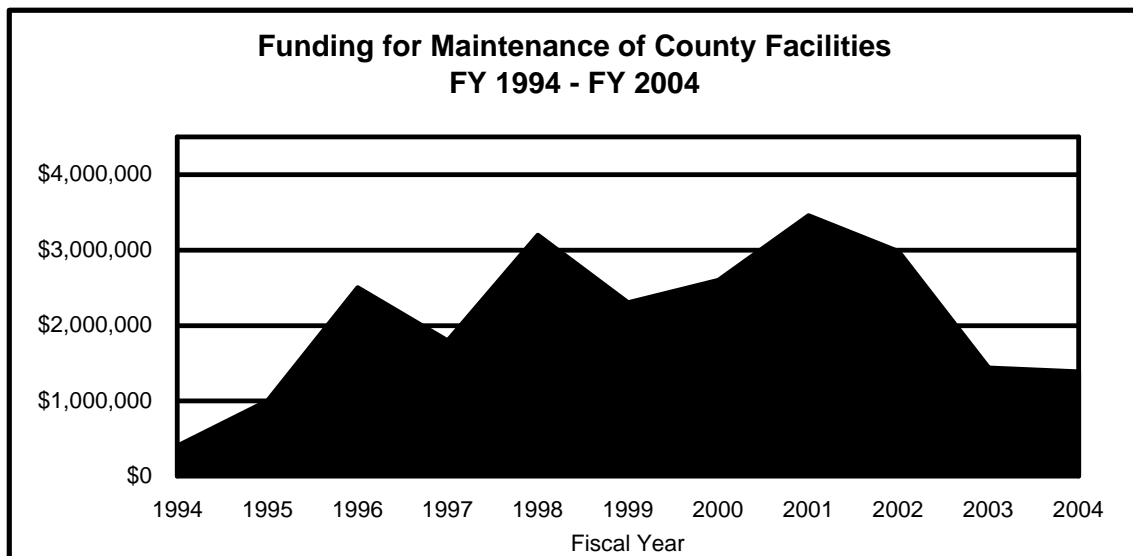
# CAPITAL PROJECTS OVERVIEW

## County Maintenance Projects

FY 2004 funding in the amount of \$1,385,000 has been included for County maintenance. Capital maintenance includes the annual work necessary to ensure that capital investment does not deteriorate and remains in a usable state. As with any maintenance program, sufficient attention is required to avoid increased project costs in the future. As long-term maintenance and renovation costs are difficult to project, they are not included in the initial costs of capital projects; however, they are essential to the service life and level of service provided by a facility. Continued funding of maintenance requirements is included in the County's Paydown Program to protect and extend the life of County facilities. County requirements are generated through scheduled preventative maintenance or from user requests for facility alterations. The County has conducted a comprehensive facilities assessment to identify all infrastructure maintenance requirements, and it is anticipated that future routine maintenance requirements will be driven by the results of this assessment. Specific funding levels in FY 2004 include:

- ◆ An amount of \$1,005,000 will continue to provide general maintenance funds to address priority projects at County facilities. Funded general maintenance projects include countywide emergency carpet replacement (\$25,000), HVAC/electrical replacement (\$350,000), roof repair and waterproofing (\$180,000), parking lot resurfacing (\$100,000), and fire alarm replacement (\$200,000). In addition, the County maintenance budget includes funding for miscellaneous building repairs or ongoing requirements throughout the fiscal year (\$150,000). These miscellaneous requirements include but are not limited to vandalism repairs, plumbing repairs, painting, and other emergency repairs.
- ◆ The annual generator replacement program has been funded in FY 2004 in the amount of \$80,000. This program provides a funding mechanism to replace generators in the fiscal years in which the generator reaches its useful life of 25 years. FY 2004 funding provides for the replacement of the generator at Oakton Fire Station.
- ◆ Funding to continue the implementation of ADA compliance at County facilities has also been included in FY 2004. An amount of \$300,000 will address modifications to the Government Center Forum and Board Room (\$150,000) and Phase II of this initiative, which includes curb ramp modifications throughout the County (\$150,000).

The following chart depicts County maintenance funding between FY 1994 and FY 2004, including roof repairs, HVAC replacement, carpet replacement, parking lot resurfacing, fire alarm system replacements, generator replacement, and miscellaneous building repairs.



# CAPITAL PROJECTS OVERVIEW

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## ***Park Maintenance Projects***

FY 2004 funding in the amount of \$1,649,000 has been included for Park maintenance. The Park facilities maintained with General Fund monies include but are not limited to field houses, boat houses, pump houses, maintenance facilities, sheds, shelters, and office buildings. Park priorities are based on the assessment of current repair needs, including safety and health issues, facility protection, facility renewal, and improved services. In addition, Park maintenance requirements are generated through scheduled preventative maintenance or from user requests for facility alterations. Specific funding levels in FY 2004 include:

- ◆ An amount of \$425,000 for general park maintenance at non-revenue supported Park facilities. These maintenance requirements include major non-recurring repairs/replacements and improvements to roofs, electrical and lighting systems, security and fire alarms, sprinklers, and HVAC equipment. This amount is dedicated for specific major facility maintenance repairs.
- ◆ An amount of \$700,000 to support annual requirements for Parks grounds maintenance at non-revenue supported parks. Grounds maintenance includes the upkeep of sidewalks, parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails at County parks.
- ◆ An amount of \$470,000 for minor routine preventive maintenance of non-revenue supported Park Authority structures. These repairs include the replacement of broken windows and doors, equipment repairs, and the scheduled inspection of HVAC, security, and fire alarm systems.
- ◆ An amount of \$54,000 to continue the implementation of ADA compliance at Park facilities has been included in FY 2004. Park facilities continue to be modified on a priority basis.

## ***Athletic Field Maintenance Projects***

FY 2004 funding in the amount of \$3,022,813 has been included for athletic field maintenance. In recent years, athletic field maintenance has been identified as a critical need. An effort has been made to provide continuous maintenance to retain quality athletic fields at acceptable standards and improve safety for users. Maintenance of athletic fields includes field lighting, fencing, irrigation, dugout covers, infield dirt, aerification, and seeding. Specific funding levels in FY 2004 include:

- ◆ An amount of \$2,022,813 to provide for continued personnel and operating costs associated with a limited athletic field maintenance program, including electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. As part of the FY 2004 Advertised Budget Plan, the County Executive had proposed to implement a user fee for athletic groups who utilize County and FCPS-owned athletic fields that are managed by the Park Authority. Revenue from athletic field user groups was estimated to be approximately \$3.3 million annually, thereby substantially offsetting existing maintenance costs of approximately \$1.3 million and additional enhancements of approximately \$2.0 million. However, the Board of Supervisors recommended that the athletic field user fee be deferred.
- ◆ An amount of \$100,000 has been included to continue the installation of Fairfax County Public Schools boys' baseball field lighting systems used by many County organizations. FY 2004 funding provides for baseball field light installations at Lake Braddock Secondary and Herndon High School. This effort is being coordinated by the Department of Community and Recreation Services.



# CAPITAL PROJECTS OVERVIEW

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- ◆ An amount of \$100,000 has been included to continue installing lights on Fairfax County Public Schools athletic fields used for girls' softball. Staff from the Department of Community and Recreation Services continue to work with representatives from Fairfax Athletic Inequities Reform (FAIR) and coordinate with the Fairfax County Public Schools and the Fairfax County Park Authority to identify, prioritize, and develop proposed plans for addressing girls' softball field lighting requirements. FY 2004 funding provides for softball field lighting installation at Whitman Middle School, which was deferred in FY 2003 due to emergency improvements at Carson Middle School. This effort is being coordinated by the Department of Community and Recreation Services.
- ◆ An amount of \$100,000 for the routine maintenance and minor improvements to girls' softball fields that were identified for improvements in the Girls' Fast Pitch Softball Action Plan, a five-year plan to improve the quality and availability of softball fields throughout the County as requested by the Fairfax Athletic Inequities Reform group. This funding was proposed to be consolidated within one athletic field maintenance program, partially supported by user fees. However, the Board of Supervisors recommended that athletic field user fees be deferred.
- ◆ An amount of \$540,000 for the continuation of mowing at 473 athletic fields (approximately 160 school sites). Annual aeration and over-seeding will not be included in the maintenance service in FY 2004. This funding was proposed to be consolidated within one athletic field maintenance program, partially supported by user fees. However, the Board of Supervisors recommended that athletic field user fees be deferred.
- ◆ An amount of \$160,000 for the spring clean-up of middle and elementary schools including skinning fields, filling holes, replacing dirt, repairing/replacing fences, and providing limited field supplies (bases, lime, portable lights, etc). Additionally, funds are transferred to FCPS for two maintenance staff to perform maintenance on girls' softball fields. It should be noted that previous funding of \$180,000 was included in the Department of Community and Recreation Services' operating budget to address athletic field clean-up and maintenance; however, this funding was transferred to Fund 303, County Construction, as part of the initiative to consolidate athletic field services within one project as proposed in the FY 2004 Advertised Budget Plan. During deliberations, the Board of Supervisors deferred implementation of this effort. Original funding of \$180,000 has been reduced to \$160,000 to address annual clean-up and limited maintenance at the FCPS facilities.

## ***Trails and Sidewalks***

Funding in the amount of \$300,000 is included in FY 2004 for the Virginia Department of Transportation (VDOT) participation project for sidewalk repair and replacement. VDOT conducts repair and replacement of County maintained sidewalks and is reimbursed by the County, subject to an agreement approved by the Board of Supervisors. County costs are minimized based on the ability to implement multiple VDOT sidewalk construction contracts.

## ***Storm Drainage***

Funding in the amount of \$1,820,000 is included for the storm drainage maintenance and emergency repairs throughout the County. Specific funding levels in FY 2004 include:

- ◆ An amount of \$1,450,000 for the Virginia Pollutant Discharge Elimination System (VPDES) Municipal Separate Storm Sewer System (MS4) discharge permit. This permit is required as part of the Clean Water Act amendments of 1987. The MS4 discharge permit is considered a renewal of the National Pollutant Discharge Elimination System (NPDES) permit, and will be valid for five years. In accordance with the permit renewal effective January 24, 2002, activities will include water quality testing, watershed master planning, improvement programs, and development of the GIS-based storm sewer system inventory.

# CAPITAL PROJECTS OVERVIEW

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- ◆ An amount of \$45,000 to address emergency drainage problems throughout the County. Engineering studies and construction will alleviate flooding problems of a recurring or emergency nature, which, due to their urgent nature, cannot be identified in advance.
- ◆ An amount of \$125,000 to support the Kingstowne Environmental Monitoring program, which was established by the Board of Supervisors in June 1985 and is intended to continue until completion of the Kingstowne Development. During FY 2002 the program was expanded to include the water quality monitoring requirements required by the U.S. Army Corps of Engineers for the development of the South Van Dorn Street extension.
- ◆ An amount of \$100,000 to conduct inspections, monitor, and repair dams and emergency spillways. This level of funding provides for required inspections at five County-owned dams, internal monitoring of drainage problems with dam embankments, and initiation of subsurface investigations.
- ◆ An amount of \$100,000 for the Perennial Streams Mapping Program, an effort to develop a base map of all stream channels in Fairfax County. The result will be a reliable map source depicting the stream network that distinguishes between perennial and intermittent streams, which will also be included in the County's Geographic Information System.

## ***New and Renovated County Facilities***

Funding in the amount of \$2,742,622 is included in FY 2004 for new or renovated facilities throughout the County. Almost every new capital improvement entails ongoing expenses for routine operation, repairs, and maintenance. As they age, County facilities and equipment that were once considered state-of-the-art will require rehabilitation, renovation, or upgrading for new uses, safety, and structural improvements. Older facilities usually involve higher maintenance and repair costs as well. Specific funding levels in FY 2004 include:

- ◆ An amount of \$500,000 to help offset increased construction costs associated with the West County Recreation Center. This 65,824-square-foot facility will include a 25 meter by 25 yard competitive swimming pool, leisure pool, whirlpool, weight training and fitness areas, multi-purpose rooms, and administrative and support service areas. The current cost estimates have increased from \$15,000,000 to \$18,527,000. An amount of \$2,527,000 has been identified in Park Authority bonds to partially offset this cost increase. The remaining balance of \$1,000,000 is to be provided by the General Fund. An amount of \$500,000 was approved in FY 2003, and FY 2004 funding of \$500,000 is included to complete the General Fund commitment.
- ◆ An amount of \$2,142,622 to address property management and development at the Laurel Hill property. Laurel Hill was transferred to the County by the Federal Government during 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space within 367 buildings, of which 136 have been determined to have historic significance. FY 2004 funding will continue to address the needs at this site, including master planning, a security/maintenance contract, structural maintenance and utilities at existing buildings, custodial, planning, and engineering positions, maintenance at four interim athletic fields, and demolition of unserviceable buildings. Additionally, funding will provide for master planning and engineering studies related to future building uses and design issues.
- ◆ An amount of \$100,000 to begin compliance of the Health Insurance Portability and Accountability Act (HIPAA), passed by Congress in 1996. HIPAA requires countywide compliance with electronic transmission, privacy, disclosure, security and storage regulations with respect to employee and customer health information to protect the privacy of individually identifiable information. Compliance requirements may affect business practices, staffing allocations, facility reconfiguration, awareness training, and technology.

# CAPITAL PROJECTS OVERVIEW

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## ***Roads/Developer Defaults/Survey and Mapping***

FY 2004 funding of \$225,000 is included to support the following County road programs, developer defaults and mapping:

- ◆ FY 2004 funding has been included to support the Road Viewer (\$25,000) and Road Maintenance (\$25,000) projects. The Road Viewer Program provides for the upgrading of County roads for acceptance into the State Secondary System. Once the roads are accepted into the State system, ongoing maintenance costs are provided by the State, and County funds are no longer required. For those roads which are not currently included in the State Secondary System, annual funding is provided for maintenance to ensure the safe operation of vehicles on these travelways.
- ◆ An amount of \$100,000 for construction of outstanding developer default projects identified throughout the fiscal year. This program is necessitated by economic conditions surrounding the construction industry which result in some developers not completing required public facilities, including acceptance of roads by the State, walkways, and storm drainage improvements. General Fund support of the program is necessary due to the time required between the construction of the improvements and the recovery of the bonds through legal action or when the developer default revenue is not sufficient to fund the entire cost of the project.
- ◆ An amount of \$75,000 for the maintenance and establishment of geodetic survey control points for the GIS system. Monumentation is placed on the ground for the use of both the private and public sector for surveying and mapping control. More than 1,400 survey monuments have been established in the County, however it is estimated that more than one third of these no longer exist as a result of construction activities, erosion, and vandalism.

## ***Payments and Obligations***

FY 2004 funding in the amount of \$2,311,382 has been included for costs related to annual contributions and contractual obligations.

- ◆ Funding of \$1,021,702 is included to provide for the second year of a five-year lease-purchase agreement associated with systems furniture for the South County Center. The lease will provide office furniture for work stations, conference rooms, waiting areas, and offices. On February 11, 2000, the Board of Supervisors entered into a Master Sales and Development Agreement with Madison Development Partners to construct an office building for lease to Fairfax County. This 159,000-square-foot facility includes a senior center, an expanded teen center, an employment center, office space for County staff, community meeting rooms, and an e-government center.
- ◆ Funding of \$500,000 is included for the County's annual contribution to offset school operating and overhead costs associated with new SACC Centers.
- ◆ Funding of \$789,680 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 funding formula for determining the annual contribution level has been revised based on the capital requirements of NVCC over the next six years. The FY 2004 funding level reflects \$0.80 per capita based on the Weldon Cooper Center population figure of 987,100. A phased approach has been recommended to increase funding by \$0.10 per capita per year until FY 2006 when the County's contribution equals \$1.00 per capita.

## ***Revitalization Initiatives***

- ◆ Funding of \$935,000 is included for revitalization efforts in identified areas throughout the County. This initiative includes funding for specific commercial revitalization efforts, including: Baileys Crossroads/Seven Corners, Annandale, Richmond Highway, Lake Anne, Merrifield, Springfield, and McLean, as well as Commercial Revitalization program costs.

# CAPITAL PROJECTS OVERVIEW

## FY 2004 PAYDOWN PROJECTS

<b>Project</b>	<b>FY 2004 Adopted</b>
<b>County Maintenance Projects</b>	
(003099) Miscellaneous Building Repair	\$150,000
(003100) Fire Alarm System Replacements	200,000
(009132) Roof Repairs and Waterproofing	180,000
(009133) Carpet Replacement	25,000
(009136) Parking Lot Resurfacing	100,000
(009151) HVAC/Electrical Systems	350,000
(009406) ADA Compliance - Countywide	300,000
(009431) Emergency Generator Replacement	80,000
<b>Subtotal</b>	<b>\$1,385,000</b>
<b>Park Authority Maintenance Projects</b>	
(009416) ADA Compliance - Park Authority	\$54,000
(009417) Park Authority - General Maintenance	425,000
(009442) Park Authority - Ground Maintenance	700,000
(009443) Park Authority - Facility Maintenance	470,000
<b>Subtotal</b>	<b>\$1,649,000</b>
<b>Athletic Field Maintenance Projects</b>	
(004999) Athletic Field Lighting	\$100,000
(005000) Softball Field Lighting	100,000
(005001) Girls' Fast Pitch Field Maintenance	100,000
(005006) Park Authority Maintenance of FCPS Fields	540,000
(005009) Athletic Field Maintenance	2,022,813
(005010) Annual FCPS Field Clean-Up & Maintenance	160,000
<b>Subtotal</b>	<b>\$3,022,813</b>
<b>Trails and Sidewalks</b>	
(X00407) VDOT Sidewalk Repair/Replacement	\$300,000
<b>Subtotal</b>	<b>\$300,000</b>
<b>Storm Drainage</b>	
(A00002) Emergency Watershed Improvements	\$45,000
(L00034) Kingstowne Environmental Monitoring	125,000
(N00096) Dam Repairs	100,000
(Z00021) Perennial Stream Mapping	100,000
(Z00022) Municipal Separate Storm Sewer System	1,450,000
<b>Subtotal</b>	<b>\$1,820,000</b>

# CAPITAL PROJECTS OVERVIEW

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Project	FY 2004 Adopted
<b>New and Renovated Facilities</b>	
(009444) Laurel Hill Development	\$2,142,622
(009453) West County Recreation Center	500,000
(009459) HIPAA Compliance	100,000
<b>Subtotal</b>	<b>\$2,742,622</b>
<b>Developer Defaults/Roads</b>	
(U00005) Secondary Monumentation	\$75,000
(U00006) Developer Default	100,000
(V00000) Road Viewer Program	25,000
(V00001) Road Maintenance Program	25,000
<b>Subtotal</b>	<b>\$225,000</b>
<b>Obligations and Payments</b>	
(007012) School-Aged Child Care (SACC)	\$500,000
(008043) Northern Virginia Community College	789,680
(009425) South County Center	1,021,702
<b>Subtotal</b>	<b>\$2,311,382</b>
<b>Revitalization Initiatives</b>	
(014010) Commercial Revitalization	\$190,000
(014104) Revitalization Program Costs	745,000
<b>Subtotal</b>	<b>\$935,000</b>
<b>TOTAL PAYDOWN PROGRAM</b>	<b>\$14,390,817</b>

# CAPITAL PROJECTS OVERVIEW

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## 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 if necessary. 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 utility facilities in the County. The County's ability to support the CIP is entirely dependent upon and linked to the operating budget. The size of the bond program in particular is linked to the approved General Fund disbursement level.

The Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. The *Ten Principles* specifically indicate that debt service expenditures as a percentage of General Fund disbursements should remain under 10 percent and that the percentage of debt to estimated market value of assessed property should remain under 3 percent. The County continues to maintain these debt ratios with debt service requirements as a percentage of General Fund disbursements at 8.30 percent, and net debt as a percentage of market value at 1.45 percent as of June 30, 2002.

Continual monitoring and adjustments to the County's Capital Improvement Program have been necessary, as economic conditions have changed. The FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013) was approved concurrently with the FY 2004 budget. FY 2004 is the fifth consecutive year that the Board of Supervisors authorized \$130 million in bond sales for School Construction. It should be noted that the operating budget is directly affected by the approval of the capital budget and its capital project components. The operating budget must absorb the debt service costs of all bond issues related to the capital budget, as well as the operating and maintenance costs for each facility and improvement.

In FY 2004, an amount of \$181,140,532 is included in General Obligation bond funding. Of this amount, \$130,000,000 is budgeted in Fund 390, Public School Construction, and \$2,919,980 has been included in Fund 309, Metro Operations and Construction, to support the 103-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses. In addition, FY 2004 bond funding in the amount of \$48,220,552 has been included for the County contribution to the Northern Virginia Regional Park Authority (\$2,250,000), design costs associated with the West Ox CONNECTOR Bus Facility (\$1,000,000), the remaining authorized bonds associated with the expansion of the Jennings Judicial Center (\$34,970,552), and land acquisition within the Park Authority bond program as approved by the voters in November 2002 (\$10,000,000). Funding for these bond projects is consistent with the approved FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013).

# CAPITAL PROJECTS OVERVIEW

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## Wastewater Management System

The Fairfax County Wastewater Management Program is operated, maintained, and managed within the Department of Public Works and Environmental Services, and includes one County-owned wastewater treatment plant with a total treatment capacity of 54 million gallons per day (MGD), approximately 3,135 miles of sewer lines, 61 pumping stations, and 51 metering stations, covering approximately 234 square miles of the County's 407 square mile land and water area. In addition to the County-owned treatment plant the system owns, by agreement, purchase capacity in the Alexandria Sanitation Authority Plant, the Upper Occoquan Sewage Authority Plant, the District of Columbia Blue Plains Plant, and the Arlington County Plant, for a total treatment capacity of 161.1 MGD.

An amount of \$31,534,000 is funded in FY 2004 to provide for the County's share of design and construction costs for several pump station renovations, the upgrade costs for the DC Blue Plains Treatment Plant, the Arlington Treatment Plant, and the Alexandria Treatment Plant to comply with Virginia Water Control Board regulations, recurring repair and replacement of aging County sewer lines, the upgrade of existing sewer meters throughout the County, the replacement of the 20-year-old force main at Dogue Creek, and the purchase of as-built sewer plans for line segments not previously identified.

## Other Financing

Capital projects supported by other financing include \$1,302,795 in Federal Aid and \$121,380,321 in other sources. Federal Aid represents funding to support the HOME Investment Partnership Grant Program. Capital projects financed by other funding mechanisms include: developer contributions for road improvements throughout the County and the development of public facilities at Laurel Hill, as well as housing trust fund revenues, refuse disposal revenues, FCPS Parent Teachers Association contributions and other sources of funds.

In addition, an amount of \$18,200,000 is included associated with a developer contribution for the Laurel Hill property. As approved by the Board of Supervisors and the School Board in the financing plan for the development of public facilities at Laurel Hill, a developer contribution will be deposited to a trust account to be expended for the construction of public facilities at the site, together with funds made available from a planned bond issue by the Economic Development Authority. As part of the proposal, the county will sell an adjacent site for development as a senior graduated care facility and use the proceeds of \$18.2 million to partially fund the construction of the South County High School. These funds are appropriated to Fund 303, County Construction, to facilitate proper accounting for receipt and expenditure of funds for this initiative.

## 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 FY 2004 operating cost estimates associated with the completion of capital projects have been included in the County's operating budget.

In the FY 2004/FY 2005 time frame, the expansion and renovation of several facilities will be completed which will directly impact the County's operating budget. The following list represents major new facilities which will open during FY 2004 and beyond. Operating expenditures are estimated based on projected opening dates. Additional information regarding the expenditures necessary to support these expanded facilities can be found in specific agency budget narratives.

# CAPITAL PROJECTS OVERVIEW

## New or Renovated County Facilities

Facility	Fiscal Year Completion	Additional Positions	Estimated Net Operating Costs
<b>FY 2004 New/Expanded Facilities</b>			
SACC Centers	FY 2004	19/15.96 SYE	\$306,970
Elementary Schools (Clinic Room Aides and Public Health Nurse)	FY 2004	7/5.53 SYE	355,754
James Lee Community Center (3 months salary and start-up costs)	FY 2004	6/6.0 SYE	625,427
Burke Lake Miniature Golf Course (Non-General Fund Position) Revenues are projected to exceed expenditures.	FY 2004	1/1.0 SYE	(73,534)
Skate Park at Wakefield RECenter (Non-General Fund Position)	FY 2004	1/1.0 SYE	13,774
West County RECenter Start-Up Costs (Non-General Fund Positions)	FY 2004	14/14.0 SYE	314,411
Phased funding of Fire Station Operations and Equipment	FY 2004	15/15.0 SYE	3,895,626
<b>Total FY 2004 Costs</b>		<b>63/58.49 SYE</b>	<b>\$5,438,428</b>
<b>FY 2005 New/Expanded Facilities</b>			
Little River Glen Adult Day Health Care Center	FY 2004	1/1.0 SYE	\$82,574
James Lee Community Center (Full Year Funding)	FY 2005	0/0.0 SYE	629,170
Herndon Harbor House Senior Center	FY 2005	5/5.0 SYE	237,869
West County RECenter (Full Year Funding)	FY 2005	0/0.0 SYE	326,000
Crosspointe Fire Station <sup>1</sup>	FY 2005	TBD	TBD
Fairfax Center Fire Station <sup>1</sup>	FY 2005	TBD	TBD
Forensics Facility	FY 2005	TBD	TBD
Reston Town Center Transit Center	FY 2005	0/0.0 SYE	TBD
West Ox DVS Garage	FY 2005	TBD	TBD
<b>Total FY 2005 Costs</b>		<b>6/6.0 SYE</b>	<b>\$1,275,613</b>
<b>FY 2006 and Beyond</b>			
Burke Community Library	FY 2006	TBD	TBD
Oakton Community Library	FY 2006	TBD	TBD
Kingstowne Library	FY 2006	TBD	TBD
Library Renovations	FY 2006	TBD	TBD
Public Safety Operations Center	FY 2006	TBD	TBD
West Ox Bus Operations Center (Vienna Feeder Bus)	FY 2006 / FY 2007	TBD	TBD
Wolf Trap Fire Station	FY 2008	TBD	TBD
Judicial Center Expansion	FY 2008	TBD	TBD
<b>Total FY 2006 and Beyond Costs</b>		TBD	TBD

<sup>1</sup> It should be noted that funding of \$3,895,626 and 15/15.0 SYE positions has been included in FY 2004 as part of a phased-in approach to staffing and equipping these fire stations.



# CAPITAL PROJECTS OVERVIEW

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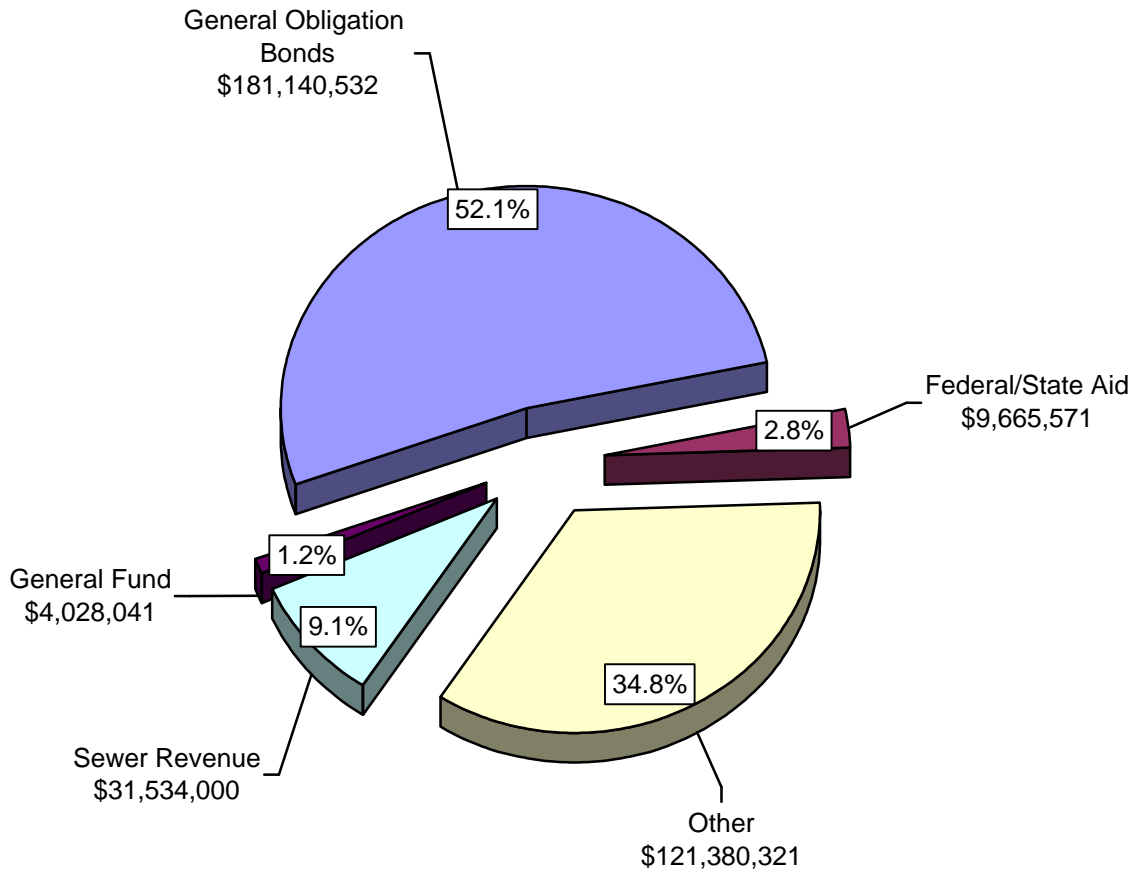
Personnel services, operating costs, and capital equipment costs incurred by a County agency while performing work on a capital project are charged as Recovered Costs to the project where applicable. The majority of capital projects in the County are administered by various agencies within the Department of Public Works and Environmental Services. These agencies include the Project Engineering Division, Office of Capital Facilities, Planning and Design Division, Stormwater Management Division, the Land Acquisition Division, the Office of Waste Management, and the Facilities Management Division. Other County operating agencies which administer capital projects include the Fairfax County Park Authority and the Department of Housing and Community Development.

## **Summary of FY 2004 Capital Construction Program**

Major segments of the County's FY 2004 Capital Construction Program are presented in the charts that follow. Several pie charts have been included to visually demonstrate the FY 2004 funding sources for capital expenditures. Capital construction expenditures by fund are shown in the Summary Schedule of FY 2004 Funded Capital Projects. In addition, details of all projects funded in FY 2004 have been included in this section. For an individual detailed description of each capital construction fund, see the Capital Project Funds section of the Capital Construction and Other Operating Funds Volume. Detailed information concerning capital projects in Fund 390, Public School Construction, can be found in the FY 2004 School Board's Adopted Budget.

# CAPITAL PROJECTS OVERVIEW

## CAPITAL CONSTRUCTION PROJECTS FY 2004 SOURCE OF FUNDS

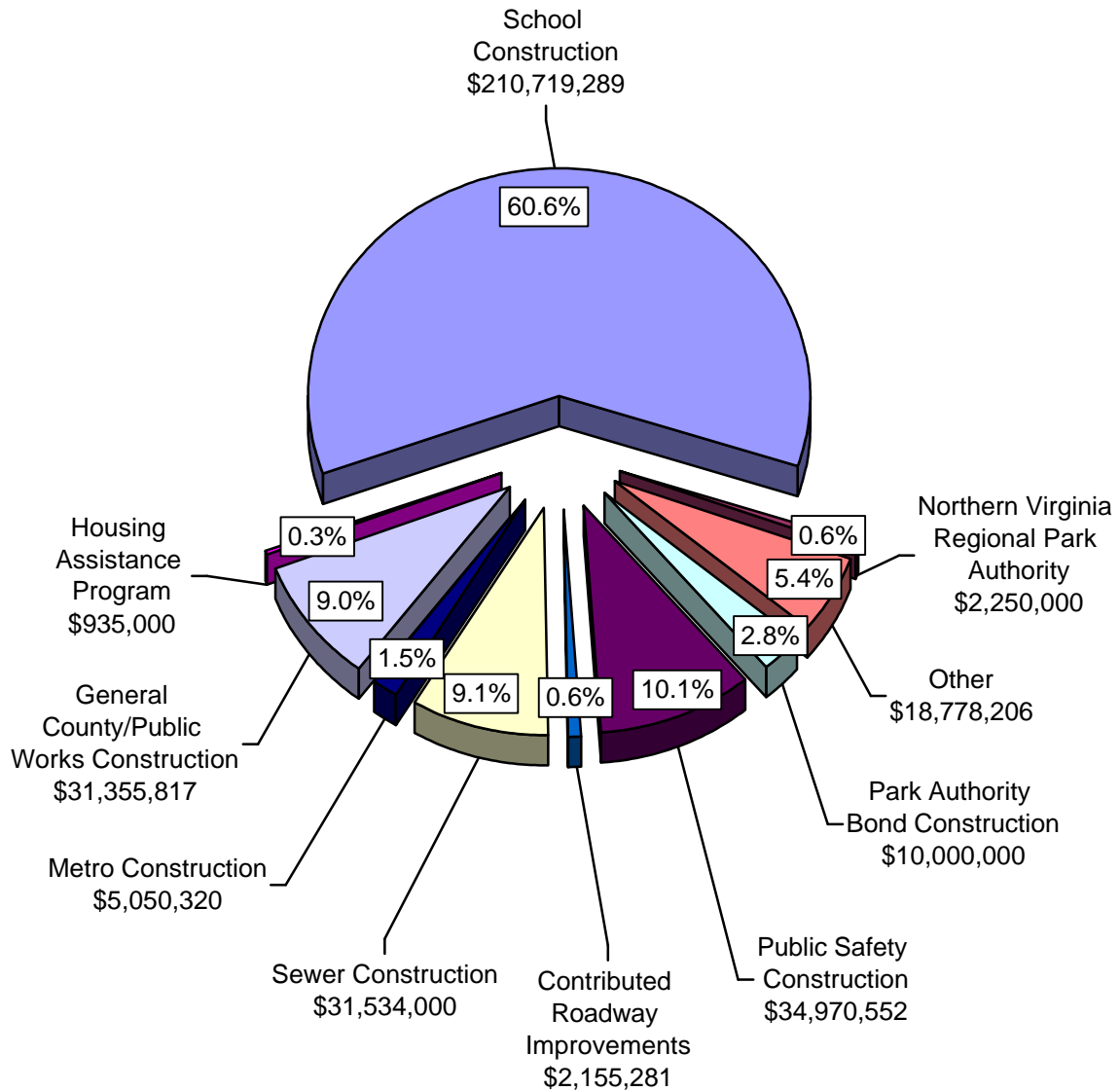


**TOTAL = \$347,748,465**

NOTE: This chart does not include debt service funding.

# CAPITAL PROJECTS OVERVIEW

## CAPITAL CONSTRUCTION PROJECTS FY 2004 EXPENDITURES

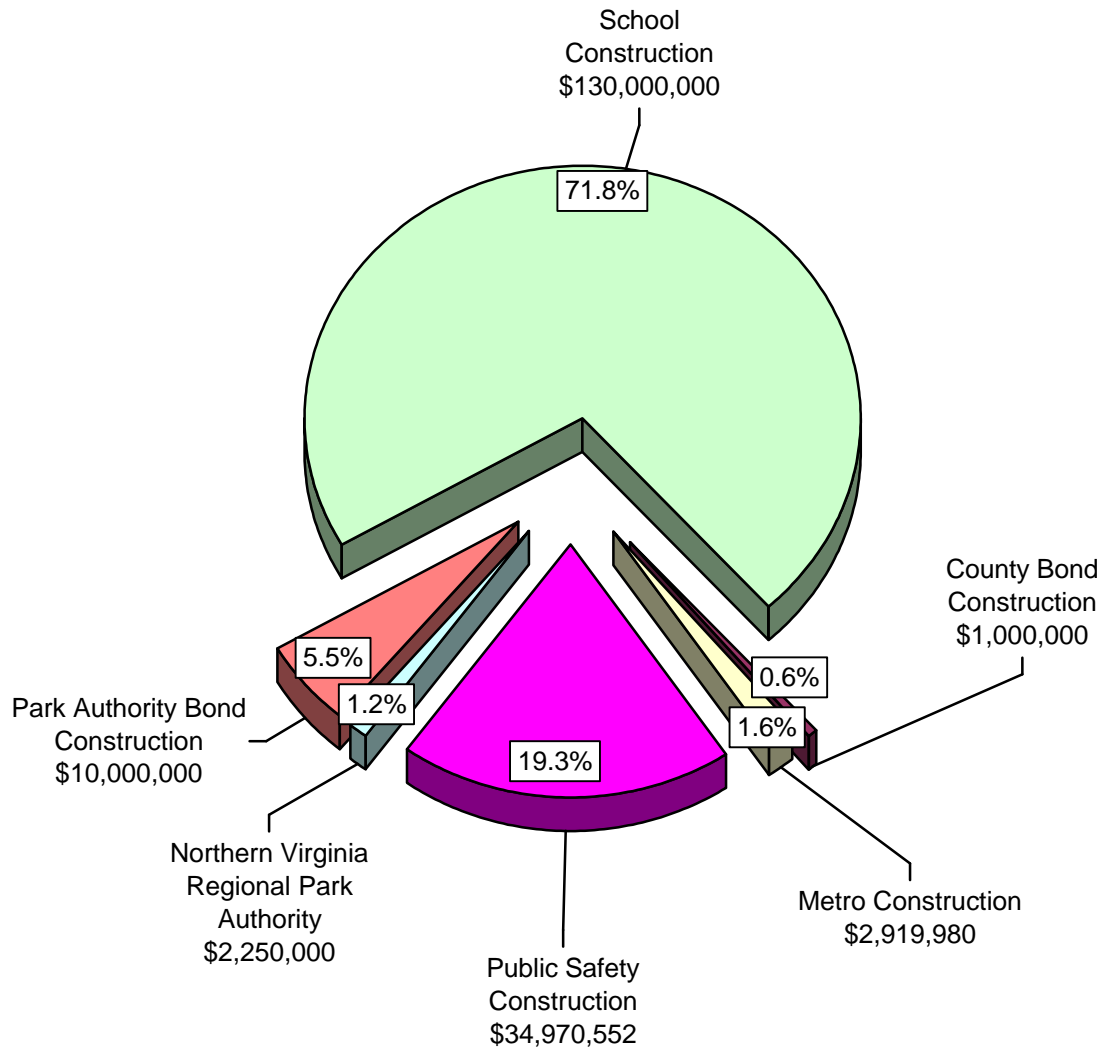


**TOTAL = \$347,748,465**

NOTE: This chart does not include debt service funding.

# CAPITAL PROJECTS OVERVIEW

## GENERAL OBLIGATION BOND FINANCED CAPITAL PROJECTS FY 2004 EXPENDITURES



**TOTAL = \$181,140,532**

**SUMMARY SCHEDULE OF FY 2004  
FUNDED CAPITAL PROJECTS**

Fund/Title	EXPENDITURES					FY 2004 FINANCING			
	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 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>									
109 Refuse Collection	\$57,957	\$0	\$372,582	\$0	\$0	\$0	\$0	\$0	\$0
110 Refuse Disposal	48,453	0	1,467,553	0	0	0	0	0	0
113 McLean Community Center	131,617	35,000	297,724	245,000	245,000	0	0	0	245,000
114 I-95 Refuse Disposal	248,576	0	24,308,101	14,929,000	14,929,000	0	0	0	14,929,000
144 Housing Trust Fund	1,590,373	966,843	13,006,416	1,001,411	1,001,411	0	0	0	1,001,411
145 HOME Investment Partnership Grant	956,704	1,333,370	4,247,106	1,302,795	1,302,795	0	0	1,302,795	0
Subtotal	\$3,033,680	\$2,335,213	\$43,699,482	\$17,478,206	\$17,478,206	\$0	\$0	\$1,302,795	\$16,175,411
<b>DEBT SERVICE FUNDS</b>									
200 County Debt Service	\$121,628,381	\$100,462,441	\$104,476,155	\$100,093,383	\$99,442,215	\$0	\$98,445,696	\$0	\$996,519
201 School Debt Service	141,874,859	113,847,918	118,645,176	121,096,733	121,096,733	0	120,896,733	0	200,000
Subtotal	\$263,503,240	\$214,310,359	\$223,121,331	\$221,190,116	\$220,538,948	\$0	\$219,342,429	\$0	\$1,196,519
<b>CAPITAL PROJECTS FUNDS</b>									
300 Countywide Roadway Improvement Fund	\$637,943	\$0	\$1,698,601	\$0	\$0	\$0	\$0	\$0	\$0
301 Contributed Roadway Improvements	7,894,841	4,743,653	35,661,322	2,155,281	2,155,281	0	0	0	2,155,281
302 Library Construction	5,437,694	0	855,239	0	0	0	0	0	0
303 County Construction	16,512,276	11,104,717	31,335,444	15,565,817	29,310,817	0	3,093,041	6,017,776	20,200,000
304 Primary and Secondary Road Bond Construction	10,512,414	500,000	25,369,158	0	0	0	0	0	0
306 Northern Virginia Regional Park Authority	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	0	0	0
307 Sidewalk Construction	1,065,819	300,000	7,210,825	300,000	300,000	0	0	300,000	0
308 Public Works Construction	3,975,116	2,920,000	11,929,113	2,515,000	2,045,000	0	0	2,045,000	0
309 Metro Operations and Construction <sup>4</sup>	6,842,915	16,606,471	13,906,471	5,050,320	5,050,320	2,919,980	0	0	2,130,340
310 Storm Drainage Bond Construction	29,991	939,363	4,630,009	0	0	0	0	0	0
311 County Bond Construction	7,115,376	2,085,000	24,898,866	1,000,000	1,000,000	1,000,000	0	0	0
312 Public Safety Construction	29,764,413	9,305,338	87,678,547	34,970,552	34,970,552	34,970,552	0	0	0

**SUMMARY SCHEDULE OF FY 2004  
FUNDED CAPITAL PROJECTS**

Fund/Title	EXPENDITURES					FY 2004 FINANCING			
	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	General Obligation Bonds <sup>1</sup>	General Fund	Federal/ State Aid	Other <sup>2</sup>
313 Trail Construction	519,909	75,000	629,695	75,000	0	0	0	0	0
314 Neighborhood Improvement Program	593,668	0	2,491,987	0	0	0	0	0	0
315 Commercial Revitalization Program	1,345,555	0	13,699,709	0	0	0	0	0	0
316 Pro Rata Share Drainage Construction	1,486,722	135,000	24,794,770	0	0	0	0	0	0
340 Housing Assistance Program	5,715,982	1,600,000	15,205,904	1,600,000	935,000	0	935,000	0	0
341 Housing General Obligation Bond Construction	0	0	410,881	0	0	0	0	0	0
370 Park Authority Bond Construction	11,279,221	19,890,000	54,702,253	10,000,000	10,000,000	10,000,000	0	0	0
390 Public School Construction <sup>5</sup>	198,648,252	153,476,261	394,785,144	208,319,289	210,719,289	130,000,000	0	0	80,719,289
Subtotal	\$311,628,107	\$225,930,803	\$754,143,938	\$283,801,259	\$298,736,259	\$181,140,532	\$4,028,041	\$8,362,776	\$105,204,910
<b>ENTERPRISE FUNDS</b>									
402 Sewer Bond Extension and Improvements	\$46,559,106	\$45,712,000	\$120,841,795	\$31,534,000	\$31,534,000	\$0	\$0	\$0	\$31,534,000
408 Sewer Bond Construction	17,518,424	0	44,107,544	0	0	0	0	0	0
Subtotal	\$64,077,530	\$45,712,000	\$164,949,339	\$31,534,000	\$31,534,000	\$0	\$0	\$0	\$31,534,000
<b>TOTAL</b>	<b>\$642,242,557</b>	<b>\$488,288,375</b>	<b>\$1,185,914,090</b>	<b>\$554,003,581</b>	<b>\$568,287,413</b>	<b>\$181,140,532</b>	<b>\$223,370,470</b>	<b>\$9,665,571</b>	<b>\$154,110,840</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, miscellaneous revenues, and fund balances.

<sup>3</sup> Reflects the capital construction portion of total expenditures.

<sup>4</sup> Reflects capital construction portion of Metro expenditures net of State Aid.

<sup>5</sup> The Other category includes \$66.25 million in authorized but unissued bonds. This amount is included to support future contractual commitments.

*DETAILS: PAYDOWN PROGRAM  
(GENERAL FUND)*

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
<b>Fund 303, County Construction</b>				
005009	Athletic Field Maintenance (Countywide)	Continuing	\$2,022,813	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$3,500,000 for this project and recommended deferral of a consolidated athletic field maintenance initiative. FY 2004 funding in the amount of \$2,022,813 is included for continued personnel and operating costs associated with the program, including electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. As part of the <u>FY 2004 Advertised Budget Plan</u> , the County Executive had proposed a consolidation of athletic field maintenance for all FCPS and County/Parks athletic fields managed by the Park Authority. County staff, the Athletic Council, and other community groups will review the Athletic Field Maintenance program, including appropriate fees and the current Adopt-a-Field program, to determine a reasonable approach to implementing uniform field improvements and continuing maintenance.
005010	Annual FCPS Field Clean-Up & Maintenance (Countywide)	Continuing	160,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors increased funding in the amount of \$160,000 for this project. FY 2004 funding is included for maintenance services from FCPS and various local vendors at school facilities, including funding for two FCPS maintenance staff to perform game quality maintenance on girls' softball fields. It should be noted that previous funding of \$180,000 was included in the Department of Community and Recreation Services' operating budget to address athletic field clean-up and maintenance; however, this funding was transferred to Fund 303, County Construction, as part of the initiative to consolidate athletic field services within one project as proposed in the <u>FY 2004 Advertised Budget Plan</u> .  During deliberations, the Board of Supervisors deferred implementation of this effort. Original funding of \$180,000 has been reduced to \$160,000 to address annual clean-up and limited maintenance at FCPS facilities.
009133	Carpet Replacement (Countywide)	Continuing	25,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$75,000 for this project. FY 2004 funding in the amount of \$25,000 is included for countywide emergency carpet repairs.

Shaded items reflect changes to the FY 2004 Advertised Budget Plan.

**DETAILS: PAYDOWN PROGRAM  
(GENERAL FUND)**

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
009425	South County Center (Lee)	\$6,727,010	\$21,702	FY 2004 funding in the amount of \$1,021,702 is included for the second year of a five-year lease-purchase agreement associated with systems furniture for the South County Government Center. The 159,000-square-foot Center will include a senior center, an expanded teen center, an employment center, office space for County staff, community meeting rooms, and an e-government center. In addition to General Fund support, an amount of \$1,000,000 is financed by other revenue for a total of \$1,021,702.
009442	Parks - Grounds Maintenance (Countywide)	Continuing	200,000	FY 2004 funding in the amount of \$200,000 is included for grounds maintenance at non-revenue producing countywide parks. Grounds maintenance includes the upkeep of sidewalks and parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails. In addition to General Fund support, an amount of \$500,000 is financed by other revenue for a total of \$700,000.
009443	Parks - Facility & Equipment Maintenance (Countywide)	Continuing	163,526	FY 2004 funding in the amount of \$163,526 is included for routine repairs of 218 non-revenue structures and over 175 pieces of equipment. In addition to General Fund support, an amount of \$306,474 is financed by other revenue for a total of \$470,000.
009449	Massey Building Renovations (City of Fairfax)	Continuing	0	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors eliminated funding in the amount of \$100,000 for this project. FY 2004 funding would have provided for continued carpet replacement at the Massey Building. The existing carpet is well beyond its expected service life and is in an advanced state of wear and deterioration.
009453	West County Recreation Center (Sully)	1,000,000	500,000	FY 2004 funding in the amount of \$500,000 is included to help offset increased costs for the West County Recreation Center. This 65,824-square-foot facility will include a 25-meter by 25-yard competitive swimming pool, a leisure pool, whirlpool/spa, weight training and fitness areas, multi-purpose rooms, and administrative and support service areas. The total cost for this project has increased from \$15,000,000 in bond funds to \$18,527,000. Of the increase, an amount of \$2,527,000 in bonds from other projects has been identified by the Park Authority, and General Fund support totaling \$1,000,000 has been provided to help offset the total cost of the project.
<b>Total</b>		<b>\$7,727,010</b>	<b>\$3,093,041</b>	



**DETAILS: PAYDOWN PROGRAM  
(GENERAL FUND)**

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
<b>Fund 340, Housing Assistance Program</b>				
003923	Undesignated Project (Countywide)	Continuing	\$0	During deliberations on the FY 2004 Advertised Budget Plan, the Board of Supervisors eliminated funding in the amount of \$665,000 for this project. FY 2004 funding would have provided for Commercial Revitalization projects approved by the Board of Supervisors in the context of the Capital Improvement Program (CIP) and/or other planning discussions of priorities. Projects include: Annandale Revitalization Area, Springfield Revitalization Area, Alexandria Revitalization Area, Bailey's Crossroads Revitalization Area, and Revitalization Field Services.
014010	Commercial Revitalization Studies (Countywide)	Continuing	190,000	FY 2004 funding in the amount of \$190,000 is included for the continuation of activities initiated in FY 2001, including contracted and/or part-time staffing that provides support as the Department of Housing and Community Development transitions from a primary emphasis on development projects to revitalization activities, marketing materials for countywide revitalization activities, consultant services, and training.
014104	Revitalization Program Costs (Countywide)	Continuing	745,000	FY 2004 funding in the amount of \$745,000 is included for staff and administrative costs associated with the continuation of previously approved revitalization projects and 3/3.0 SYE merit regular positions responsible for marketing and business activities associated with revitalization activities. The projects include Commerce Street Redevelopment, Kings Crossing Development, Springfield Town Center, Annandale Town Center, Bailey's Entrepreneurship Center, Merrifield Streetscape, and Mount Vernon Market Place.
<b>Total</b>		<b>\$0</b>	<b>\$935,000</b>	

**TOTAL PAYDOWN (GENERAL FUND)**

**\$4,028,041**

*DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)*

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
<b>Fund 303, County Construction</b>				
001035	Enterprise Technology Center Reconfigurations (Sully)	\$250,000	\$0	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors eliminated funding in the amount of \$50,000 for this project. FY 2004 funding would have provided for the critical replacement of wiring and electrical requirements at the Data Center. The Data Center is the operational heart of the County's electronic business network and houses essential components of the technical infrastructure, including mainframe computers, mid-range servers, enterprise servers, desktop servers, data storage devices, enterprise printers, data communications servers, and related equipment.
003099	Miscellaneous Building and Repair (Countywide)	Continuing	150,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$50,000 for this project. FY 2004 funding in the amount of \$150,000 is included for emergency repairs, minor renovations, and remodeling/upgrading of various buildings and facilities throughout the County. Projects include emergency repairs to buildings and building equipment, plumbing repairs, minor renovations to electrical and mechanical systems, structural repairs, vandalism correction, and other non-recurring construction and repair projects.
003100	Fire Alarm Systems (Countywide)	Continuing	200,000	FY 2004 funding in the amount of \$200,000 is included for the replacement of the fire alarm system at the Pennino Building which is experiencing frequent failure when tested. Fire alarm systems are replaced based on age and difficulty in obtaining replacement parts and service.
004999	Boys' Baseball Field Lighting (Countywide)	Continuing	100,000	FY 2004 funding in the amount of \$100,000 is included for the installation of boys' baseball field lighting systems at prioritized Fairfax County middle schools and high schools. FY 2004 funding will provide lighting at Lake Braddock Secondary and Herndon High School.
005000	Girls' Softball Field Lighting (Countywide)	Continuing	100,000	FY 2004 funding in the amount of \$100,000 is included for the installation of lights on Fairfax County Public Schools middle and high school athletic fields used for girls' softball. FY 2004 funding will provide lighting at Whitman Middle School, which was deferred in FY 2003 due to emergency improvements required at Carson Middle School.

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
005001	Girls' Fast Pitch Field Maintenance (Countywide)	Continuing	\$100,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors increased funding in the amount of \$100,000 for this project. FY 2004 funding in the amount of \$100,000 is included for routine maintenance and minor improvement requirements associated with improvements made at the various girls' softball field sites, including weekly preparation of fields for game play (mowing, raking, side line lining, trash pick-up, and dirt replacement) as well as seeding/sodding, infield dirt, repair and replacement of fences, irrigation systems, dugout covers, and bleachers.
005004	FCPS Athletic Field Maintenance & Improvements - Matched Funds (Countywide)	Continuing	0	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors eliminated funding of \$300,000 for this project. FY 2004 funding would have provided for the continuation of the matched field maintenance and improvement program at FCPS middle and elementary schools for fields predominately used by community groups.
005006	Park Authority Maintenance of FCPS Fields (Countywide)	Continuing	540,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors increased funding in the amount of \$540,000 for this project. FY 2004 funding is included for the continued maintenance of FCPS athletic fields. FCPS athletic field maintenance includes mowing at designated school fields.
008043	Northern Virginia Community College (Countywide)	Continuing	789,680	FY 2004 funding in the amount of \$789,680 is included for Fairfax County's annual 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 funding formula for determining the annual contribution level has been revised based on the capital requirements for NVCC over the next six years. A phased approach was implemented in FY 2003 to increase funding by \$0.10 per capita per year until FY 2006 when the County's contribution equals \$1.00 per capita. FY 2004 funding represents \$0.80 per capita using the Weldon Cooper Center population figure of 987,100.
009132	Roof Repairs and Waterproofing (Countywide)	Continuing	180,000	FY 2004 funding in the amount of \$180,000 is included for roof repairs at County facilities, including Penn Daw Fire Station (\$70,000), the Maintenance and Stormwater Management Blair Building (\$30,000), the Fire Training Center CPR and Exercise Buildings (\$30,000), and the United Community Ministries Building (\$50,000).

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
009136	Parking Lot Resurfacing (Countywide)	Continuing	\$100,000	FY 2004 funding in the amount of \$100,000 is included for emergency and annual pothole repairs at prioritized County facilities.
009151	HVAC/Electrical Systems (Countywide)	Continuing	350,000	FY 2004 funding in the amount of \$350,000 is included for HVAC replacement at the original County Jail facility, currently housed by Sheriff Administrative Staff (\$100,000), Pohick Library (\$150,000), and Fire Training Center (\$450,000) due to urgent, unforeseen problems at these facilities. It should be noted that FY 2003 funding of \$350,000 to replace the HVAC system at the Reston Human Services Center has been deferred in order to offset FY 2004 requirements. It is anticipated that the Reston Human Services Center HVAC system will be replaced in FY 2005.
009406	Countywide ADA Compliance (Countywide)	Continuing	300,000	FY 2004 funding in the amount of \$300,000 is included to continue curb ramp modifications identified throughout the County and required for ADA compliance (\$150,000), as well as modifications to the Government Center Forum and Board Auditorium (\$150,000).
009416	Parks - ADA Compliance (Countywide)	Continuing	54,000	FY funding in the amount of \$54,000 is included to continue Park Authority compliance with the Americans with Disabilities Act (ADA) of 1990. FY 2004 funding will continue modifications at Lake Fairfax Park.
009417	Parks - General Maintenance (Countywide)	Continuing	425,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$80,000 for this project. FY 2004 funding in the amount of \$425,000 is included for major maintenance and repairs at non-revenue producing Park facilities including electrical and lighting systems, security/fire alarms, sprinklers, and HVAC improvements. In addition, this project funds roof repairs and structural preservation of park historic sites. The facilities maintained include but are not limited to field houses, boathouses, pump houses, maintenance facility sheds, shelters, and office buildings. Priorities are based on an assessment of current repair needs associated with safety and health issues, facility protection, facility renewal, and improved services.
009431	Generator Replacement Program (Countywide)	Continuing	80,000	FY 2004 funding in the amount of \$80,000 is included for the emergency generator replacement program. This program was established in to address the replacement of generators that have outlived their useful life. FY 2004 funding is included to replace generators at Merrifield Fire Station (\$50,000) and Oakton Fire Station (\$30,000).

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
009443	Parks - Facility & Equipment Maintenance (Countywide)	Continuing	\$306,474	FY 2004 funding in the amount of \$306,474 is included for routine repairs of 218 non-revenue structures and over 175 pieces of equipment. In addition to support from other revenue, an amount of \$163,526 is financed through the General Fund for a total of \$470,000.
009444	Laurel Hill (Lorton) Development (Mount Vernon)	4,642,622	2,142,622	FY 2004 funding in the amount of \$2,142,622 is included to continue to address the needs at the Laurel Hill (Lorton) site, including master planning, a security/maintenance contract, structural maintenance and utilities at existing buildings, custodial, planning, and engineering positions, maintenance at four interim athletic fields, and demolition of unserviceable buildings. Additionally, funding will provide for master planning and engineering studies related to future building uses and design issues.
009459	HIPAA Compliance (Countywide)	Continuing	100,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$100,000 for this project. FY 2004 funding in the amount of \$100,000 remains to begin to address County compliance with the Health Insurance Portability and Accountability Act (HIPAA), passed by Congress in 1996. HIPAA requires countywide compliance with electronic transmission, privacy, disclosure, security and storage regulations with respect to employee and customer health information to protect the privacy of individually identifiable information.
<b>Total</b>		<b>\$4,892,622</b>	<b>\$6,017,776</b>	
<b>Fund 307, Sidewalk Construction</b>				
X00407	Sidewalk Replacement / VDOT Participation (Countywide)	Continuing	\$300,000	FY 2004 funding in the amount of \$300,000 is included to continue the Sidewalk Replacement/VDOT Participation Program. This program allows for the repair and replacement of County sidewalks to be conducted by VDOT in concert with existing VDOT construction. The County then reimburses the State for the costs when repairs are complete. County costs are minimized based on VDOT's ability to implement multiple sidewalk construction contracts simultaneously.
<b>Total</b>		<b>\$0</b>	<b>\$300,000</b>	

*DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)*

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
<b>Fund 308, Public Works Construction</b>				
A00002	Emergency Watershed Improvements (Countywide)	Continuing	\$45,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$50,000 for this project. FY 2004 funding in the amount of \$45,000 remains for the correction of emergency drainage problems. Engineering studies and construction will alleviate flooding problems of a recurring or emergency nature, and due to their emergency nature cannot be identified in advance.
L00034	Kingstowne Environmental Monitoring (Lee)	Continuing	125,000	FY 2004 funding in the amount of \$125,000 is included to continue monitoring efforts in support of the Kingstowne Environmental Monitoring program, established by the Board of Supervisors in June 1985, to continue until completion of the Kingstowne Development. The program was expanded during FY 2002 to include the water quality monitoring requirements outlined by the U.S. Army Corps of Engineers for the development of the South Van Dorn Street extension. This requirement includes water quality monitoring for four years and inspection and maintenance for up to ten years.
N00096	Dam Repairs (Countywide)	Continuing	100,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$100,000 for this project. FY 2004 funding in the amount of \$100,000 remains for conducting inspections, monitoring, and repairing dams and emergency spillways. The Maintenance and Stormwater Management Division continues to identify failed dam embankments. There are currently 23 facilities which are experiencing some form of failure. This project also funds repair of failed detention pond enhancements. FY 2004 funding provides for conducting inspections, monitoring, and repairing dams and emergency spillways.
U00005	Secondary Monumentation (Countywide)	Continuing	75,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$20,000 for this project. FY 2004 funding in the amount of \$75,000 remains to support the maintenance and establishment of geodetic survey control points for the GIS system. Monumentation is placed on the ground for the use of both the private and public sector for surveying and mapping control. FY 2004 funding will continue to support the maintenance and upgrading of existing GIS control points.

*DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)*

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
U00006	Developer Defaults (Countywide)	Continuing	\$100,000	FY 2004 funding in the amount of \$100,000 is included for developer default projects that require General Fund monies throughout the fiscal year. The developer default program requires developers to provide a security deposit, either in the form of a bond or a letter of credit, to the County to ensure that public improvements in their developments are properly constructed. In the event that the developer fails to provide the improvements as required, the security is defaulted and the County takes over responsibility of making the improvement.
V00000	Road Viewer Program (Countywide)	Continuing	25,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$25,000 for this project. FY 2004 funding in the amount of \$25,000 remains to continue upgrading roads for acceptance into State Secondary Road System. Funding provides for survey, engineering, and road construction of projects in the Board of Road Viewers Program. Once improvements are funded and completed, the need for ongoing County maintenance work on the roadway is eliminated.
V00001	Road Maintenance Program (Countywide)	Continuing	25,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$25,000 for this project. FY 2004 funding in the amount of \$25,000 remains to continue road maintenance on Fairfax County roads not currently in the VDOT Secondary System. The goal of this program is to ensure the safe operation of motor vehicles by upgrading and maintaining existing County travel ways. The County will continue to provide maintenance on these roads until they are upgraded and accepted into the VDOT Secondary Road System. In some cases, however, the roadway can never qualify for VDOT acceptance due to physical constraints such as close proximity to a house. Therefore, a certain level of funding will always be necessary in this project.
Z00021	Perennial Stream Mapping (Countywide)	275,000	100,000	FY 2004 funding in the amount of \$100,000 is included for the continuation of the Stream Mapping Program initiative, an effort to develop a base map of all stream channels in Fairfax County. The result will be a reliable map source depicting the stream network that distinguishes between perennial and intermittent streams, which will also be included in the County's Geographic Information System.

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
Z00022	Municipal Separate Storm Sewer System (MS4) (Countywide)	\$2,805,724	\$1,450,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors reduced funding in the amount of \$250,000 for this project. FY 2004 funding in the amount of \$1,450,000 remains to continue activities associated with the Virginia Pollutant Discharge Elimination System (VPDES) Municipal Separate Storm Sewer System (MS4) discharge permit, which is required as part of the Clean Water Act amendments of 1987, and mandates implementation of a water quality management program. The MS4 discharge permit is considered a five-year renewal of the National Pollutant Discharge Elimination System (NPDES) permit, effective January 24, 2002. Activities include water quality testing, watershed master planning, improvement programs, and development of the GIS-based storm sewer system inventory.
<b>Total</b>		<b>\$3,080,724</b>	<b>\$2,045,000</b>	
<b>Fund 313, Trail Construction</b>				
002200	Upgrade and Emergency Maintenance of Existing Trails (Countywide)	Continuing	\$0	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors eliminated funding in the amount of \$75,000 for this project. FY 2004 funding would have provided for upgrading and emergency maintenance of existing trails to public standards, as well as addressing safety and hazardous conditions, deterioration of trail surfaces, and the replacement and repair of guardrails, handrails, and pedestrian bridges. Several older trails do not meet current standards, and projects have been designed to alleviate safety problems, including incorrect grades, steep slopes, or obstructions (i.e., power poles/trees that are located too close to the trail).
<b>Total</b>		<b>Continuing</b>	<b>\$0</b>	

**TOTAL PAYDOWN (HB599 FINANCING)**

**\$8,362,776**



*DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)*

Project Number	Project Name (District)	Total Project Estimate	FY 2004 Funded	Description
<b>Fund 303, County Construction</b>				
005009	Athletic Field Maintenance (Countywide)	Continuing	\$0	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors eliminated revenues in the amount of \$3,300,000 for this project. FY 2004 funding would have provided for athletic field maintenance managed by the Fairfax County Park Authority and financed from athletic group user fees. In addition to user fee support, an amount of \$2,222,813 was included to fund athletic field maintenance financed by the General Fund for a total of \$5,522,813. However, the Board of Supervisors deferred implementation of this effort until FY 2005. County staff, the Athletic Council, and other community groups will review the Athletic Field Maintenance program, including appropriate fees and the current Adopt-a-Field program, to determine a reasonable approach to implementing uniform field improvements and continuing maintenance.
007012	SACC Contribution (Countywide)	Continuing	500,000	FY 2004 funding in the amount of \$500,000 is included for the annual County contribution to help offset operating and overhead costs associated with SACC centers. The construction and renovation costs for SACC centers are funded by the Fairfax County Public Schools through General Obligation Bonds for which debt service costs are provided by the County General Fund.
009400	Land Acquisition Reserve (Countywide)	Continuing	0	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors eliminated funding in the amount of \$1,000,000 for this project. FY 2004 funding would have provided for the County's land acquisition reserve. The reserve provides a source of funding for the acquisition of land or open space preservation for future County facilities and capital projects.
009425	South County Center (Lee)	7,748,712	1,000,000	FY 2004 funding in the amount of \$1,000,000 is included for the second year of a five-year lease-purchase agreement associated with systems furniture for the South County Government Center. The 159,000-square-foot Center will include a senior center, an expanded teen center, an employment center, office space for County staff, community meeting rooms, and an e-government center. In addition to support through other revenue, an amount of \$21,702 is financed by the General Fund for a total of \$1,021,702.

*DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)*

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
009442	Park Authority - Grounds Maintenance (Countywide)	Continuing	\$500,000	FY 2004 funding in the amount of \$500,000 is included for grounds maintenance at non-revenue producing countywide parks. Grounds maintenance includes the upkeep of sidewalks and parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails. In addition to support through other revenue, an amount of \$200,000 is financed by the General Fund for a total of \$700,000.
<b>Total</b>		<b>Continuing</b>	<b>\$2,000,000</b>	

**TOTAL PAYDOWN (OTHER FINANCING)**

**\$2,000,000**

**TOTAL PAYDOWN PROGRAM**

**\$14,390,817**

**DETAILS: GENERAL OBLIGATION BONDS**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
<b>Fund 306, Northern Virginia Regional Park</b>				
Various	County Contribution (Countywide)	Continuing	\$2,250,000	FY 2004 funding is included for Fairfax County's capital contribution to the Northern Virginia Regional Park Authority (NVRPA). Funding provides for costs associated with construction, park development, and capital requirements according to plans adopted by the NVRPA Board and its Capital Improvement Program. The FY 2004 funding level is consistent with the approved FY 2003 - FY 2007 Capital Improvement Program (With Future Years to 2012). FY 2004 represents the sixth and final year of the County's funding agreement associated with the 1998 referendum.
<b>Total</b>		<b>Continuing</b>	<b>\$2,250,000</b>	
<b>Fund 309, Metro Operations and Construction</b>				
N/A	N/A	Continuing	\$2,919,980	FY 2004 funding in the amount of \$2,919,980 is included for General Obligation Bond capital to support the 103-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars, and buses. In addition to General Obligation Bond support, an amount of \$2,130,340 is included to fund Metrorail maintenance and support financed by fund balance for a total of \$5,050,320.
<b>Total</b>		<b>Continuing</b>	<b>\$2,919,980</b>	
<b>Fund 311, County Bond Construction</b>				
88A002	West Ox Bus Operations Facility (Sully)	\$23,316,000	\$1,000,000	FY 2004 funding in the amount of \$1,000,000 is included to complete design of an operating and maintenance center at West Ox Road and Lee Highway for the FAIRFAX CONNECTOR bus fleet serving Vienna and western areas of the County. The FY 2004 funding level is consistent with the approved FY 2003 – FY 2007 Capital Improvement Program (With Future Years to 2012).
<b>Total</b>		<b>\$23,316,000</b>	<b>\$1,000,000</b>	
<b>Fund 312, Public Safety Construction</b>				
009209	Judicial Center Expansion (City of Fairfax)	\$115,000,000	\$34,970,552	FY 2004 funding in the amount of \$34,970,552 is included for the design and construction of an approximately 312,000-square-foot expansion to the Jennings Judicial Center. The expanded judicial center will consolidate court services, reduce overcrowding, allow after-hours access to the public law library and other court clerk functions, and provide additional courtroom space. The Juvenile and Domestic Relations Court, General District Court, and Circuit Court will be located within this facility.
<b>Total</b>		<b>\$115,000,000</b>	<b>\$34,970,552</b>	

**DETAILS: GENERAL OBLIGATION BONDS**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
<b>Fund 370, Park Authority Bond Construction</b>				
476102	Land Acquisition - 2002 Bonds (Countywide)	Continuing	\$10,000,000	FY 2004 funding in the amount of \$10,000,000 is included for the acquisition of additional parkland throughout the County, as well as repayment of a short-term note issued by the Park Authority for the purchase of 246 acres along Pleasant Valley Road. FY 2004 funding in the amount of 10,000,000 provides for land acquisition and is consistent with the approved FY 2003 – FY 2007 Capital Improvement Program (With Future Years to 2012).
<b>Total</b>		<b>Continuing</b>	<b>\$10,000,000</b>	
<b>Fund 390, School Bond Construction</b>				
N/A	N/A	Continuing	\$130,000,000	FY 2004 funding in the amount of \$130,000,000 is included for school design and construction. For details, see the <u>FY 2004 School Board's Adopted Budget Plan</u> .
<b>Total</b>		<b>Continuing</b>	<b>\$130,000,000</b>	

**TOTAL GENERAL OBLIGATION BONDS**

**\$181,140,532**

**DETAILS: WASTEWATER MANAGEMENT SYSTEM**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
<b>Fund 402, Sewer Construction Improvements</b>				
G00901	DC Treatment Blue Plains (Countywide)	\$61,891,342	\$8,400,000	FY 2004 funding in the amount of \$8,400,000 is included for Fairfax County's share of projected costs associated with the upgrade to the DC Blue Plains Wastewater Treatment Plant. The County pays for approximately 8.4 percent of the total costs for the design and construction of the upgrade for nitrification and sludge handling facilities.
G00903	Arlington Wastewater Treatment (Countywide)	12,457,392	1,000,000	FY 2004 funding in the amount of \$1,000,000 is included for County's share of nitrogen removal costs at the Arlington Wastewater Treatment Plant, based on current construction estimates from the treatment plant.
I00351	Pump Station Renovations (Countywide)	Continuing	500,000	FY 2004 funding in the amount of \$500,000 is included for the rehabilitation of the Route 50/I-66 Main Pump Station based on age, deteriorating condition, and increasing maintenance costs.
I00904	ASA Wastewater Treatment Plant (Countywide)	178,466,723	9,930,000	FY 2004 funding in the amount of \$9,930,000 is included for Fairfax County's share of construction costs associated with the improvements to the Alexandria Wastewater Treatment Plant. The County pays for approximately 60 percent of the total costs of the upgrade for ammonia removal.
L00117	Dogue Creek Rehab/ Replacement (Mt. Vernon)	Continuing	3,000,000	FY 2004 funding in the amount of \$3,000,000 is included for the replacement of the 20-year-old Dogue Creek Force Main based on the age and deteriorating condition of the equipment.
X00445	Integrated Sewer Metering (Countywide)	Continuing	50,000	FY 2004 funding in the amount of \$50,000 is included for the Wastewater Management's annual metering program which upgrades existing sewer meters throughout the County to comply with the Virginia Water Control Board Regulations.
X00905	Replacement and Transmission (Countywide)	Continuing	8,500,000	FY 2004 funding in the amount of \$8,500,000 is included for the recurring repair, replacement, and renovation of 20 miles of sewer lines using predominantly "no dig" technologies, siphon cleaning, siphon and vault rehabilitations and the replacement of line segments.
X00940	Developer Projects County Costs (Countywide)	Continuing	154,000	FY 2004 funding in the amount of \$154,000 is included for the maintenance and review of as-built sewer plans for sewer segments.
<b>Total</b>		<b>\$252,815,457</b>	<b>\$31,534,000</b>	

**TOTAL WASTEWATER MANAGEMENT**

**\$31,534,000**

**DETAILS: OTHER FINANCING**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
<b>Fund 113, McLean Community Center</b>				
003601	McLean Community Center Improvements (Dranesville)	\$1,041,041	\$245,000	FY 2004 funding in the amount of \$245,000 is included for renovations to the Center's roof, improvements to interior lighting, replacement of two HVAC units, and the renovation of two restrooms to ensure ADA compliance.
<b>Total</b>		<b>\$1,041,041</b>	<b>\$245,000</b>	
<b>Fund 114, I-95 Refuse Disposal</b>				
186435	I-95 Landfill Basin 20 (Mt. Vernon)	Continuing	\$5,751,000	FY 2004 funding in the amount of \$5,751,000 provides for construction costs to convert landfill space into disposal areas for ash generated by the Energy/Resource Recovery Facility (E/RRF).
186650	I-95 Landfill Closure (Mt. Vernon)	66,266,191	9,178,000	FY 2004 funding in the amount of \$9,178,000 provides for construction costs to meet all State and Federal regulations regarding the closure of the I-95 Landfill to the deposit of municipal solid waste (raw refuse). This project is in accordance with closure plans as presented to and approved by the Virginia Department of Waste Management. As closure requirements are identified, funding will be provided from the Landfill Closure Reserve.
<b>Total</b>		<b>\$66,266,191</b>	<b>\$14,929,000</b>	
<b>Fund 144, Housing Trust Fund</b>				
013906	Undesignated (Countywide)	Continuing	\$1,001,411	FY 2004 funding in the amount of \$1,001,411 is included as a planning factor for the Undesignated Project, based on anticipated proffer and interest income in FY 2004 in the Housing Trust Fund. Funding will be retained in the Undesignated Project until designated to specific projects by the FCRHA and the Board of Supervisors.
<b>Total</b>		<b>Continuing</b>	<b>\$1,001,411</b>	
<b>Fund 145, HOME Investment Partnership</b>				
013974	HOME Development Costs (Countywide)	Continuing	\$1,302,795	FY 2004 funding in the amount of \$1,302,795 will be allocated to specific projects as recommended by the Board of Supervisors. Allocation to specific projects is anticipated in the Spring of 2003.
<b>Total</b>		<b>Continuing</b>	<b>\$1,302,795</b>	

**DETAILS: OTHER FINANCING**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
<b>Fund 301, Contributed Roadway Improvement Fund</b>				
007700	Fairfax Center Reserve (Providence)	Continuing	\$716,467	FY 2004 funding is based on anticipated contributions and pooled interest income for roadway construction in Fairfax Center area.
008800	Centreville Reserve (Sully)	Continuing	92,661	FY 2004 funding is based on anticipated contributions and pooled interest income for roadway construction in Centreville area.
009900	Miscellaneous (Countywide)	Continuing	1,115,678	FY 2004 funding is based on anticipated contributions and pooled interest income for miscellaneous roadway improvements.
009911	Tysons Corner Reserve (Providence)	Continuing	230,475	FY 2004 funding is based on anticipated contributions and pooled interest income for roadway construction in Tysons Corner area.
<b>Total</b>		<b>Continuing</b>	<b>\$2,155,281</b>	
<b>Fund 303, County Construction</b>				
009461	Public Facilities at Laurel Hill (Mount Vernon)	\$18,200,000	\$18,200,000	During deliberations on the <u>FY 2004 Advertised Budget Plan</u> , the Board of Supervisors increased funding in the amount of \$18,200,000 for this project. FY 2004 funding will provide funds to help finance the development of public facilities at Laurel Hill. The Board of Supervisors and School Board approved a proposal to accelerate the construction of the South County High School by leveraging proceeds from the sale and development of adjacent County-owned property in the Laurel Hill area. As part of the proposal, the County will sell an adjacent site for development as a senior graduated care facility. Once all proceeds from the Economic Development Authority bond sale are expended, the \$18.2 million will be used to partially offset construction costs associated with the high school.
<b>Total</b>		<b>\$18,200,000</b>	<b>\$18,200,000</b>	

**DETAILS: OTHER FINANCING**

<b>Project Number</b>	<b>Project Name (District)</b>	<b>Total Project Estimate</b>	<b>FY 2004 Funded</b>	<b>Description</b>
<b>Fund 309, Metro Operations and Construction</b>				
N/A	N/A	Continuing	\$2,130,340	FY 2004 funding in the amount of \$2,130,340 is included to support the 103-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars, and buses. In addition, an amount of \$2,919,980 is included to fund Metrorail maintenance and support financed by General Obligation Bonds for a total of \$5,050,320.
<b>Total</b>		<b>Continuing</b>	<b>\$2,130,340</b>	
<b>Fund 390, Public School Construction</b>				
N/A	N/A	Continuing	\$80,719,289	FY 2004 funding in the amount of \$80,719,289 is included for various school construction projects financed from Parent Teachers Association/Parent Teachers Organization receipts, miscellaneous revenues, the carryover of bond funds, and transfers from Fund 090, School Operating Fund. For details, see the <u>FY 2004 School Board's Adopted Budget Plan</u> .
<b>Total</b>		<b>Continuing</b>	<b>\$80,719,289</b>	

**TOTAL OTHER FINANCING**

**\$120,683,116**



# Trends

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This section includes:

- ▶ *Household Tax Analyses*  
(Page 156)
- ▶ *Demographic Trends*  
(Page 161)

# TRENDS

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## HOUSEHOLD TAX ANALYSES

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 1998 to FY 2004. This period provides five years of actual data, estimates for FY 2003 based on year-to-date experience, and projections for FY 2004. Historical dollar amounts are converted to FY 2004 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 1998 to FY 2002. Projections for inflation in FY 2003 and FY 2004 are based on the consensus forecast of 2.4 percent in the April 2003 issue of the Blue Chip Economic Indicators, which is consistent with recent experience in the area.

## HOUSEHOLD TAXATION TRENDS: SELECTED CATEGORIES FY 1998 - FY 2004

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

The "typical" household in Fairfax County is projected to pay \$4,411.42 in selected County taxes in FY 2004, \$240.06 more than FY 2003 after adjusting for inflation. From FY 1998 to FY 2004, the inflation adjusted increase in selected County taxes for the "typical" household is \$508.99, or an average annual increase of 2.1 percent. Please note that taxes paid in FY 1999 through FY 2004 reflect the Personal Property Tax Relief Act of 1998 (PPTRA), which reduced an individual's Personal Property Tax liability by 12.5 percent in FY 1999, 27.5 percent in FY 2000, 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through 2004. The PPTRA applies to vehicles valued up to \$20,000 owned by individuals.

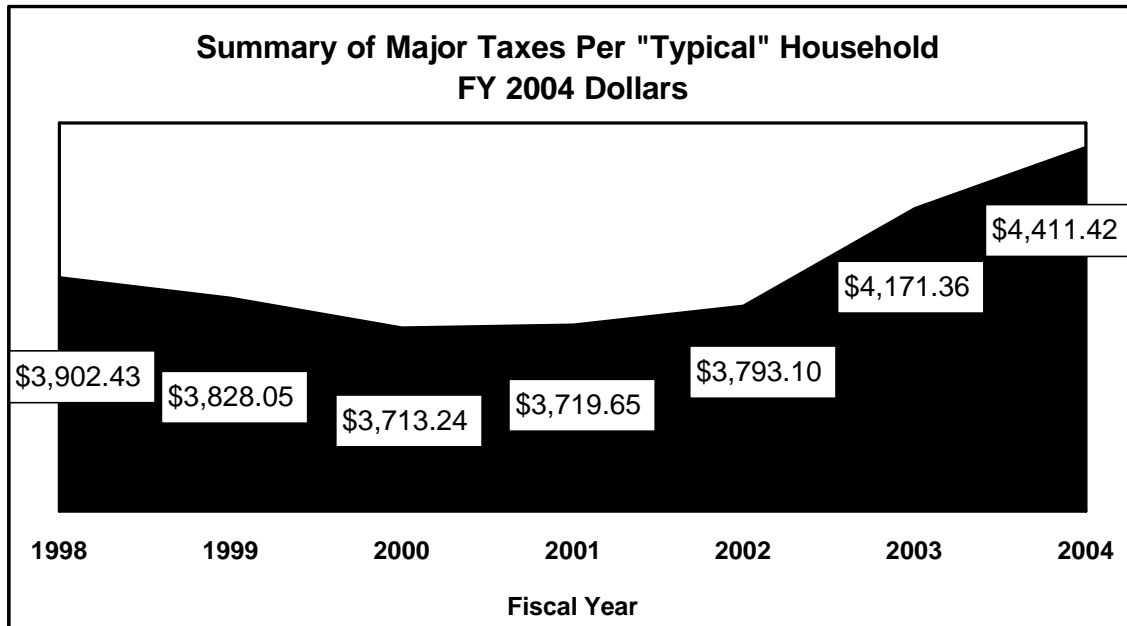
### Summary of Major Taxes Per "Typical" Household

	Number of Households	Real Estate Tax in FY 2004 Dollars	Personal Property Tax in FY 2004 Dollars <sup>1</sup>	Sales Tax in FY 2004 Dollars	Consumer Utility Tax in FY 2004 Dollars	Total Taxes in FY 2004 Dollars <sup>1</sup>
<b>FY 1998</b>	338,045	\$2,719.64	\$656.18	\$360.45	\$166.16	\$3,902.43
<b>FY 1999</b>	344,563	\$2,694.07	\$585.60	\$381.83	\$166.55	\$3,828.05
<b>FY 2000</b>	353,136	\$2,640.72	\$506.12	\$400.06	\$166.34	\$3,713.24
<b>FY 2001</b>	358,149	\$2,747.38	\$400.90	\$400.02	\$171.35	\$3,719.65
<b>FY 2002</b>	364,000	\$3,027.67	\$236.27	\$361.75	\$167.41	\$3,793.10
<b>FY 2003<sup>2</sup></b>	369,900	\$3,431.46	\$236.40	\$342.65	\$160.85	\$4,171.36
<b>FY 2004<sup>2</sup></b>	375,800	\$3,679.98	\$234.61	\$335.94	\$160.89	\$4,411.42

<sup>1</sup> FY 1999 reflects a refund of 12.5 percent paid to citizens by the Commonwealth, FY 2000 incorporates a 27.5 percent reduction, FY 2001 incorporates a 47.5 percent reduction, and FY 2002-2004 incorporates a 70.0 percent reduction in Personal Property Tax bills sent to citizens. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.

# TRENDS



## Real Estate Tax Per "Typical" Household

	Mean Assessed Value of Residential Property	Tax Rate per \$100	Tax per Household	Tax per Household in FY 2004 Dollars
<b>FY 1991</b>	\$196,514	\$1.11	\$2,181.31	\$2,966.22
<b>FY 1998</b>	\$191,149	\$1.23	\$2,351.13	\$2,719.64
<b>FY 1999</b>	\$192,667	\$1.23	\$2,369.80	\$2,694.07
<b>FY 2000</b>	\$195,713	\$1.23	\$2,407.27	\$2,640.72
<b>FY 2001</b>	\$208,126	\$1.23	\$2,559.95	\$2,747.38
<b>FY 2002</b>	\$234,749	\$1.23	\$2,887.41	\$3,027.67
<b>FY 2003<sup>1</sup></b>	\$276,945	\$1.21	\$3,351.03	\$3,431.46
<b>FY 2004<sup>1</sup></b>	\$317,240	\$1.16	\$3,679.98	\$3,679.98

<sup>1</sup> Estimated.

As shown in the preceding table, Real Estate Taxes per "typical" household are expected to increase \$328.95 between FY 2003 and FY 2004 to \$3,679.98, not adjusting for inflation. This increase is primarily due to higher residential property assessments, which result from a strong demand for homes coupled with a short supply in Fairfax County, partially offset by a 5 cent reduction in the real estate tax rate. Since FY 1998, Real Estate Taxes have increased \$1,328.85, or an average of 7.8 percent per year, not adjusting for inflation. Adjusted for inflation, however, Real Estate Taxes per "typical" household are \$960.34 higher than FY 1998—an average increase of 5.2 percent per year. Since FY 1991, Real Estate Taxes have increased an average of 1.7 percent per year after adjusting for inflation. The Real Estate Tax rate is decreased from \$1.21 per \$100 of assessed value to \$1.16 per \$100 of assessed value in FY 2004. This tax rate decrease represents a savings of \$158.62 per "typical" household as compared to the rate of \$1.21 per \$100 of assessed value and a savings of \$222.07 per "typical" household as compared to the FY 2002 rate of \$1.23 per \$100 of assessed value.

# TRENDS

## Per "Typical" Household

	Total Personal Property Taxes Attributed to Individuals	Number of Households	Tax per Household	After PPTRA		
				Tax per Household in FY 2004 Dollars	Tax per Household <sup>1</sup>	Tax per Household in FY 2004 Dollars <sup>1</sup>
<b>FY 1998</b>	\$191,762,598	338,045	\$567.27	\$656.18	\$567.27	\$656.18
<b>FY 1999</b>	\$202,845,636	344,563	\$588.70	\$669.26	\$515.12	\$585.60
<b>FY 2000</b>	\$224,727,900	353,136	\$636.38	\$698.09	\$461.37	\$506.12
<b>FY 2001</b>	\$254,831,615	358,149	\$711.52	\$763.62	\$373.55	\$400.90
<b>FY 2002</b>	\$273,395,166	364,000	\$751.09	\$787.57	\$225.33	\$236.27
<b>FY 2003<sup>2</sup></b>	\$284,646,613	369,900	\$769.52	\$787.99	\$230.86	\$236.40
<b>FY 2004<sup>2</sup></b>	\$293,893,479	375,800	\$782.05	\$782.05	\$234.61	\$234.61

<sup>1</sup> FY 1999 reflects a refund of 12.5 percent paid to citizens by the Commonwealth, FY 2000 incorporates a 27.5 percent reduction, FY 2001 incorporates a 47.5 percent reduction, and FY 2002-2004 incorporate a 70.0 percent reduction in Personal Property Tax bills sent to citizens. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.

Personal Property Taxes paid by the "typical" household are shown in the preceding chart. Taxes paid in FY 1999 through FY 2004 reflect the Commonwealth of Virginia's Personal Property Tax Relief Act (PPTRA), which reduced an individual's Personal Property Tax payment by 12.5 percent in FY 1999, 27.5 percent in FY 2000, 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through 2004. This analysis 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. In FY 2004, the "typical" household is estimated to pay \$234.61 in Personal Property Taxes, or \$332.66 less than was paid in FY 1998, not adjusting for inflation. If adjustments are made for inflation, the "typical" household is projected to pay \$421.57 less in FY 2004 than FY 1998. There have been no changes to the Personal Property Tax rate of \$4.57 per \$100 of assessed value for individuals during the FY 1998 to FY 2004 period, except for mobile homes and boats which are taxed at the prevailing Real Estate Tax rate each fiscal year.

# TRENDS

## Per "Typical" Household

	Total Sales Tax	Number of Households	Tax per Household	Tax per Household in FY 2004 Dollars
<b>FY 1998</b>	\$105,338,868	338,045	\$311.61	\$360.45
<b>FY 1999</b>	\$115,728,083	344,563	\$335.87	\$381.83
<b>FY 2000</b>	\$128,787,605	353,136	\$364.70	\$400.06
<b>FY 2001</b>	\$133,492,619	358,149	\$372.73	\$400.02
<b>FY 2002</b>	\$125,577,043	364,000	\$344.99	\$361.75
<b>FY 2003<sup>1</sup></b>	\$123,775,568	369,900	\$334.62	\$342.65
<b>FY 2004<sup>1</sup></b>	\$126,246,519	375,800	\$335.94	\$335.94

<sup>1</sup> Estimated.

As shown in the table above, FY 2004 Sales Tax paid per household is estimated to be \$335.94, or \$24.33 more than FY 1998, not adjusting for inflation. Taking inflation into account, Sales Tax paid per household has dropped \$24.51 over the same period. In FY 2002, this revenue category dropped 5.9 percent from FY 2001 and has continued to decline in FY 2003. As the local economy improves, sales tax receipts are projected to increase 2.0 percent in FY 2004.

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 portion 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 center in the region, the contribution of non-residents to the County's Sales Tax revenues will grow in significance.

# TRENDS

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## Per "Typical" Household

	Total Consumer Utility Taxes Paid by Residential Consumers	Number of Households	Tax per Household	Tax per Household in FY 2004 Dollars
<b>FY 1998</b>	\$48,559,574	338,045	\$143.65	\$166.16
<b>FY 1999</b>	\$50,478,700	344,563	\$146.50	\$166.55
<b>FY 2000</b>	\$53,549,107	353,136	\$151.64	\$166.34
<b>FY 2001</b>	\$57,182,210	358,149	\$159.66	\$171.35
<b>FY 2002</b>	\$58,114,391	364,000	\$159.65	\$167.41
<b>FY 2003<sup>1</sup></b>	\$58,105,426	369,900	\$157.08	\$160.85
<b>FY 2004<sup>1</sup></b>	\$60,462,213	375,800	\$160.89	\$160.89

<sup>1</sup> Estimated.

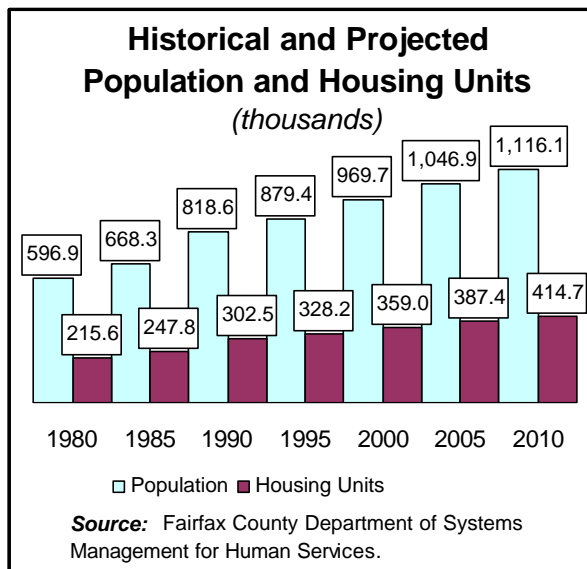
Based on data from the utility companies, it is estimated that residential consumers pay approximately 43.0 percent of the Electric Taxes, 73.0 percent of the Gas Taxes, and 84.0 percent of the Telephone Taxes received by the County. In FY 2004, the "typical" household will pay an estimated \$160.89 in Consumer Utility Taxes, \$17.24 more than in FY 1998 without adjusting for inflation. From FY 1998 to FY 2004, the "typical" household has experienced an average annual decrease of 0.5 percent, or \$5.27 over the period, adjusted for inflation.

# TRENDS

## DEMOGRAPHIC TRENDS

Demographic trends strongly influence Fairfax County's budget. Changing demographics or population characteristics affect both the costs 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. Calendar years 2000 and 2001 have been updated to include the 2000 Census where data are available.

## Population and Housing



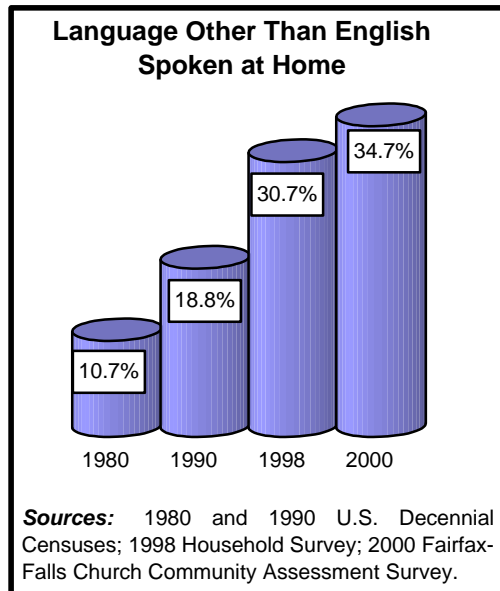
Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. Fairfax County experienced dramatic population growth during the 1980s, adding an average of more than 22,000 residents per year. This growth has moderated to the addition of an average of just over 14,000 residents per year during the 1990s. Although population growth in the 1990s was slower than that of the 1980s, the increase in Fairfax County's population between 1990 and 2000 is comparable to adding more than the entire population of the City of Alexandria to the County.

In 2003, Fairfax County is projected to have 1,015,600 residents. The population is expected to grow to 1,031,200 in 2004 and 1,046,900 in 2005. From 1980 to 1999, the number of housing units in

Fairfax County increased more rapidly (64 percent) than population (59 percent). This phenomenon was due to a shrinking average household size from 2.91 persons in 1980 to 2.74 persons in 1999. Between 1999 and 2010, the average household size is expected to stay flat at approximately 2.74 persons and the population is expected to grow at an average annual rate of 1.5 percent, the same rate as the number of housing units. For some program areas such as fire prevention, transportation, water and sewer, and real estate assessments, the growth in the number of housing units has a larger impact on workloads and expenditures than population growth. For other program areas such as libraries, recreation, and schools, the growth in population is a more important determining factor.

# TRENDS

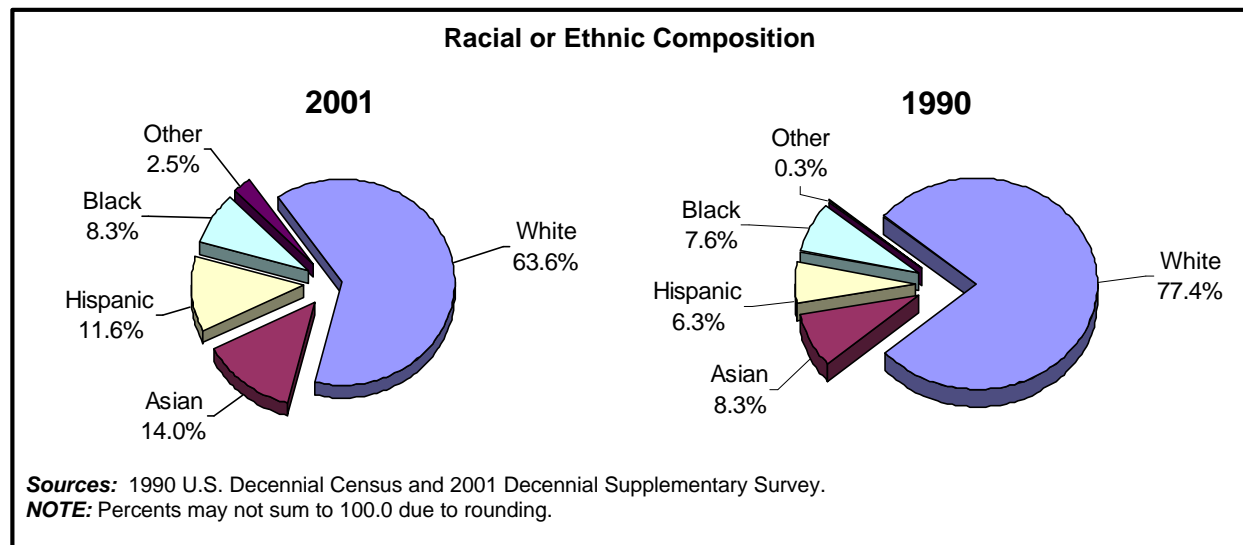
## Cultural Diversity



Fairfax County is a very diverse jurisdiction. The number of persons, age 5 years and older, speaking a language other than English at home has increased dramatically since 1980 to over 250,000 residents in 2000. In 1980, only 10.7 percent of residents age 5 years or older spoke a language other than English at home. By 1990, this percentage had risen to 18.8 percent. In 2000, over a third of the County's residents, age 5 years or older, spoke a language other than English at home. The most frequently spoken languages other than English include Spanish, Korean, Vietnamese, and Chinese.

These language trends affect many County programs. The Fairfax County Public Schools have experienced rapid growth in English for Speakers of Other Languages (ESOL) programs. Between FY 1990 and FY 2000 total public school membership increased 20 percent while ESOL enrollment increased 122 percent. Many general government programs also are affected by the County's cultural and language diversity. As with the public schools,

the courts, police, fire, and emergency medical services, programs dealing with taxes and licenses, and human service programs must devise ways to effectively communicate with these citizens for whom English is a second language.



In 1990, racial and ethnic minorities comprised less than a quarter of Fairfax County's population. In 2000, these groups comprised over one-third of the County's residents. Hispanics have been the most rapidly growing group, followed by Asians and Pacific Islanders. These two minority groups are expected to be the County's fastest growing racial or ethnic groups during the next five years. Among Asian and Hispanic residents almost 90 percent speak a language other than English at home. Therefore, the percentage of persons speaking a language other than English at home will continue to increase over the next five years.



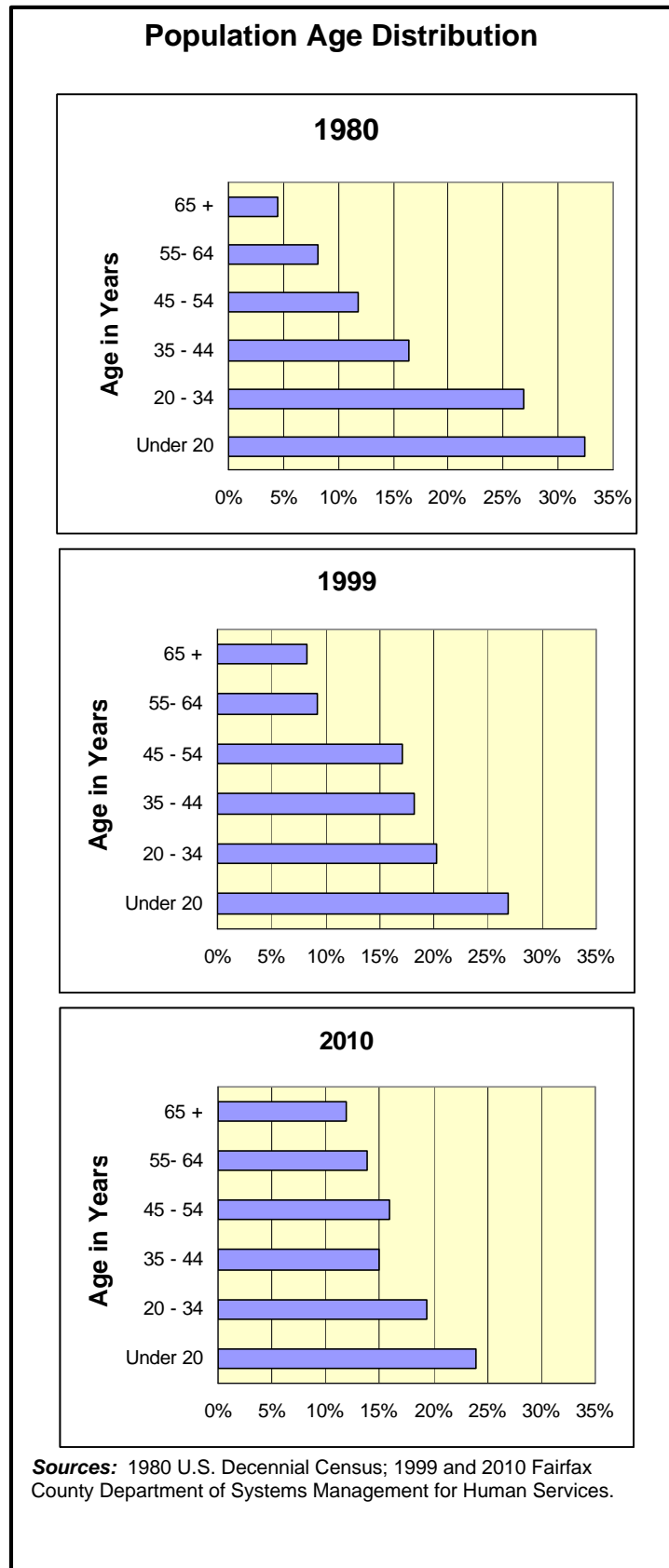
# TRENDS

## Population Age Distribution

Fairfax County's population has grown steadily older since 1980. This trend is projected to continue through 2010. Although children age 19 years and younger grew in number between 1980 and 1999, they became a smaller proportion of total population. This trend is also expected to continue through 2010. The "baby boomlet" (children of baby boomers), will expand the number of persons age 20 to 34 years by 2010, but adults age 35 to 44 years will shrink in number by 2010.

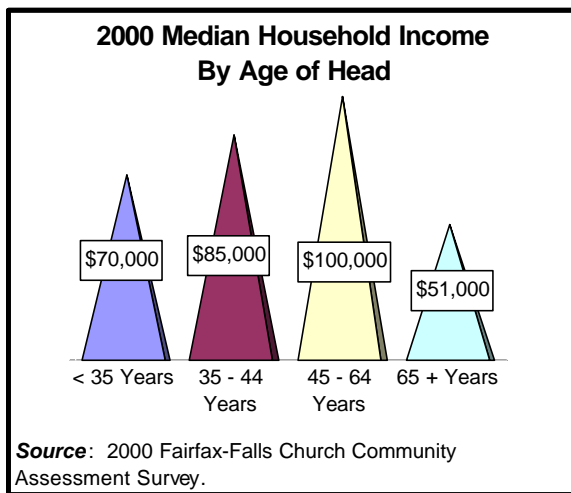
Adults age 45 to 54 years expanded rapidly in number between 1980 and 1999 as the first "baby boomers" reached their fifties. However, between 1999 and 2010, persons age 45 to 54 will not grow as rapidly in number as the last of the "baby boom" generation enters this age group and the oldest "baby boomers" leave the group. Persons age 55 to 64 years increased in number but remained a fairly constant percentage of total population between 1980 and 1999. By 2010 the older "baby boomers" will significantly increase the size of this age group. The most rapidly growing group between 1980 and 1999 was seniors age 65 years and older. Seniors are expected to continue to be one of the most rapidly expanding groups through 2010.

The age distribution of Fairfax County's population strongly influences 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 number and percentage of persons age 65 years and older will affect expenditures for programs for seniors such as health care. Public safety programs also are affected 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 probabilities of being involved in traffic accidents.



# TRENDS

## Household Income

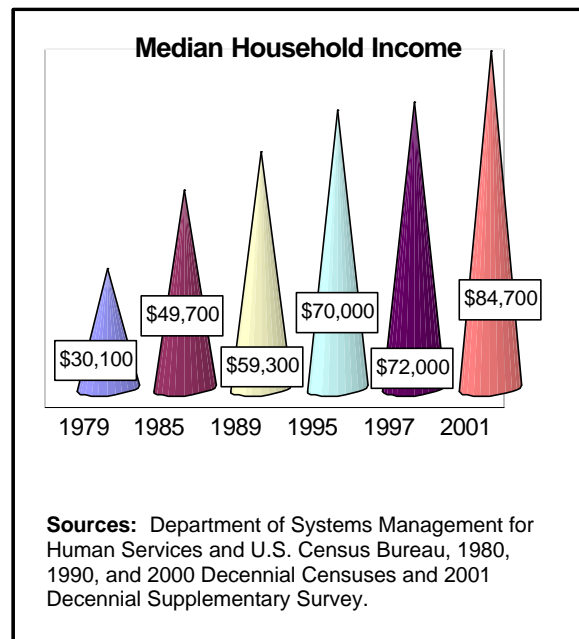


Fairfax County tax revenues also are affected by population age distributions. Income peaks among householders age 45 to 64 years, who are in their prime earning years. As the number of households headed by this age group expands during the next 15 to 20 years, some tax revenues will be stimulated. These householders, who are part of the “baby boom” generation, will fuel demand for trade-up housing. With their higher incomes, they also have greater discretionary income for spending on goods and services, thereby increasing revenue from sales taxes.

However, the median household income of households headed by a person age 65 or older is much less than that of a household headed by a person age 45 to 64 years. Therefore, a population containing a larger number of seniors, age 65 and older, will put downward pressure on tax revenues. These senior households have less discretionary income to spend (taxable sales); on average, own fewer motor vehicles; and are more likely to qualify for tax relief or discounted fees.

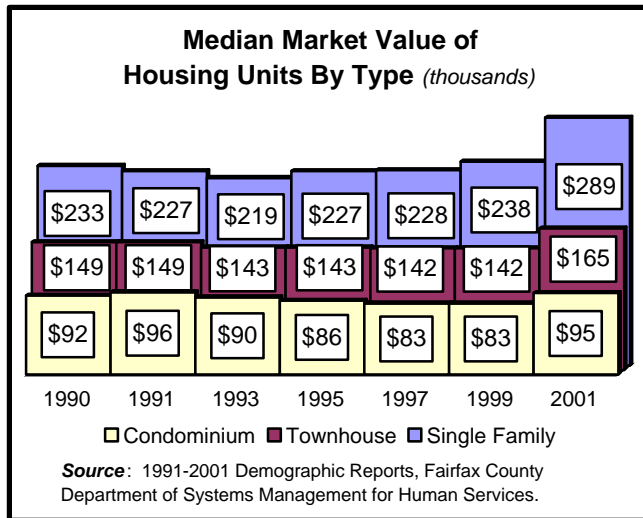
From 1979 through 1989, the growth in Fairfax County’s median household income exceeded inflation, increasing 13.9 percent, adjusted for inflation. As a result, households in Fairfax County had more discretionary income to spend or save. Between 1989 and 1997, however, the growth in Fairfax County’s median income just kept pace with inflation, as measured by the Washington Area Consumer Price Index. Inflation adjusted median household income increased only 2.2 percent between 1989 and 1997. This trend reversed again between 1997 and 2001 as inflation adjusted median household income increased 7.3 percent, exceeding inflation.

Income growth affects Fairfax County tax revenues indirectly in that it impacts the County’s economic health. Tax categories affected by income include Sales Tax, Residential Real Estate Taxes, and Personal Property Taxes. In addition, income levels directly affect the County’s expenditures for labor.



# TRENDS

## Median Market Value of Housing

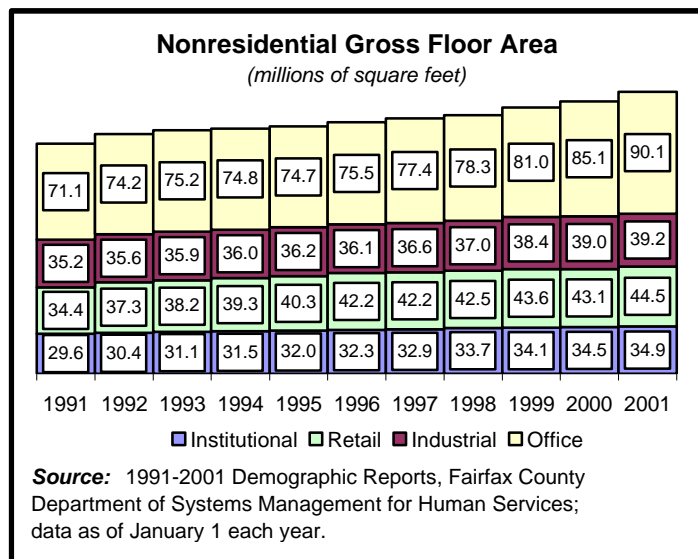


The median market values of single family, townhouse, and apartment condominium housing increased dramatically through the 1980s. In 1990, median housing values peaked at \$232,700 for single family homes and \$149,000 for townhouses. The condominium median market value peaked one year later in 1991 at \$95,500. The market value of housing units waned throughout the 1990s, but prices started to rebound in 1999. By 2001, the median market value of single family homes, which comprise approximately 75 percent of the County's housing stock, rose dramatically to \$288,585, an increase of \$50,000 in two years. The median market value of townhouses also increased considerably to \$165,475 and apartment style condominium values increased to \$94,555.

Real Estate Tax revenues provide more than half of all General Fund Revenues and residential properties comprise the majority of the value of the Real Estate Tax base. Thus, the market values of homes exert a very strong influence on Fairfax County's revenues. In 1979, the median market value of housing was 2.5 times greater than median household income. During the 1980s the median market value of housing grew much more rapidly than median household income. By 1990, the median market value of housing was more than three times the median household income. This trend has continued into 2001, as median market values continue to increase over the previous year.

## Nonresidential Space

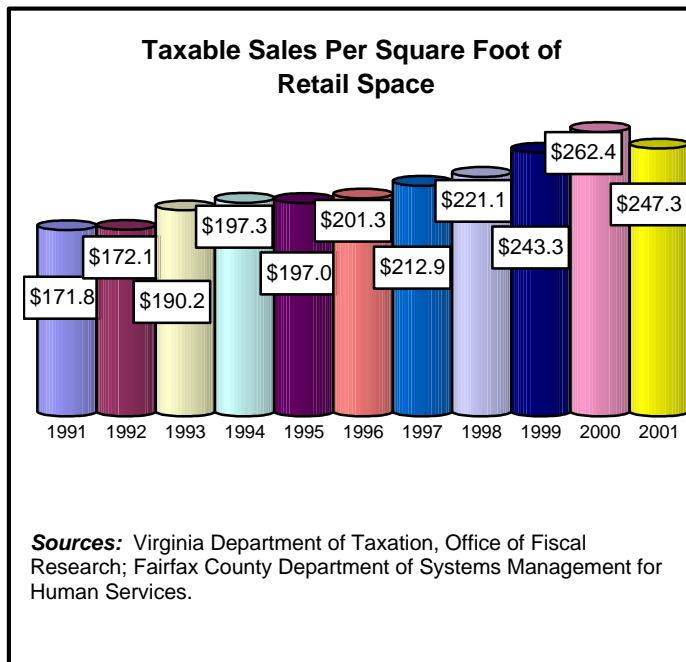
The amount and value of nonresidential space in Fairfax County has a major impact on revenues and expenditures. Business activity affects Real Estate Tax revenues; business Personal Property Tax revenues; Business, Professional and Occupational License Tax revenues; Sales Tax revenues; and Consumer Utility Tax revenues. Business expansion also affects expenditures for water and sewer services, transportation improvements and services, police and fire services, and refuse disposal. Since 1991, the total nonresidential gross floor area in Fairfax County has increased by 38 million square feet. Retail and office space have comprised most of this growth. Retail space increased by 10 million square feet and office space increased by 19 million square feet.



Typically, increases in the amount of nonresidential space in the County would indicate increases in the County's business base and, thus, increases in Real Estate Tax revenues. However, the growth in nonresidential space does not necessarily translate directly into Real Estate Tax revenue increases because the income generating ability of nonresidential space also is a factor.

# TRENDS

## Taxable Sales Per Square Foot of Retail Space

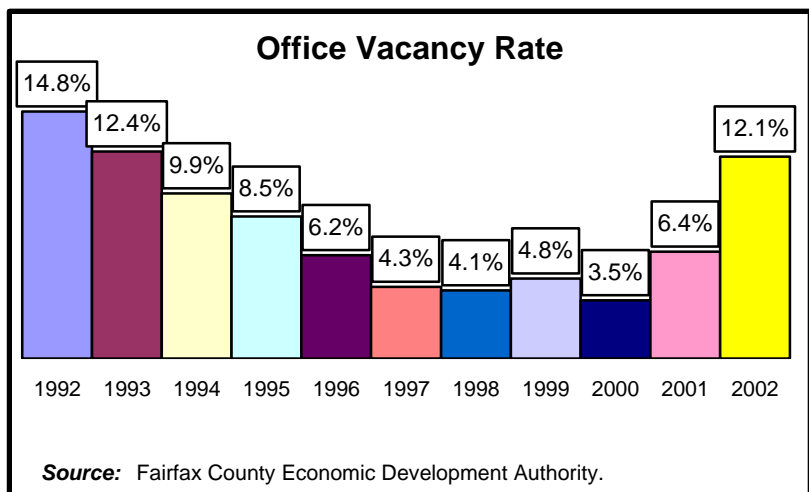


Taxable sales per square foot of retail space are an indicator of the health of the retail sales market in Fairfax County and a gauge of the income generating potential of retail space. Although retail square footage grew each year during the 1990s, taxable sales per square foot of retail space decreased dramatically in calendar year 1991, falling 9.1 percent. This decrease in taxable sales per square foot of retail space was due to the increase in retail space, which out-paced the increase in taxable sales during the 1991-1992 recession. In calendar year 1994, taxable sales per square foot of retail space rebounded and returned to levels experienced in the late 1980s. In calendar year 1995, total taxable sales increased 2.2 percent but taxable sales per square foot of retail space exhibited no growth, remaining at \$197 per square foot. Thus, the amount of available retail space in Fairfax County grew faster than taxable sales.

Between 1995 and 2000, taxable sales per square foot of retail space increased to \$262.40, or 33.2 percent. When adjusted for inflation, taxable sales per square foot of retail space increased faster than inflation from 1997 to 2000. Real growth in taxable sales per square foot of retail space generally indicates a profitable retail sales market and encourages retail expansion. A healthy retail sales market generates increasing tax revenues for the County. This trend slowed in 2001, however, as taxable sales per square foot of retail space dropped due to a decline in taxable sales after the events of September 11, 2001 and a slowing economy.

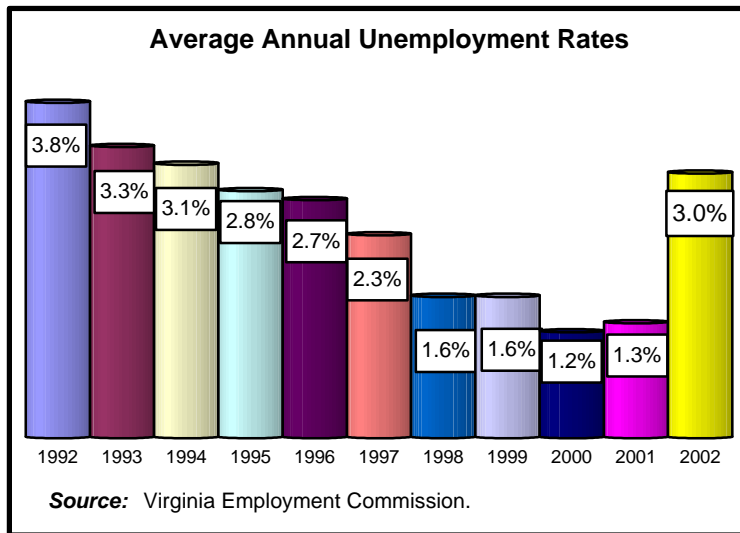
## Office Vacancy Rates

During the late 1980s and early 1990s, Fairfax County had a glut of office space. According to the Fairfax County Economic Development Authority, office vacancy rates peaked at 18.3 percent in 1990 and steadily declined through 2000 when the rate fell to 3.5 percent—the lowest office vacancy rate in more than 15 years. The vacancy rate dropped despite an increase in office inventory of more than 5.2 million square feet over the year. By 2002, however, the overall vacancy rate increased to 12.1 percent due to the slowing economy. Various sub-markets in the County may have higher or lower vacancy rates. The amount of sublet space on the market increased dramatically as firms that had anticipated growth downsized in 2001. Including sublet space, the office vacancy rate for 2002 increases to 18.8 percent. These trends impact tax revenues from office properties, which comprise over 44 percent of all nonresidential properties in FY 2004.



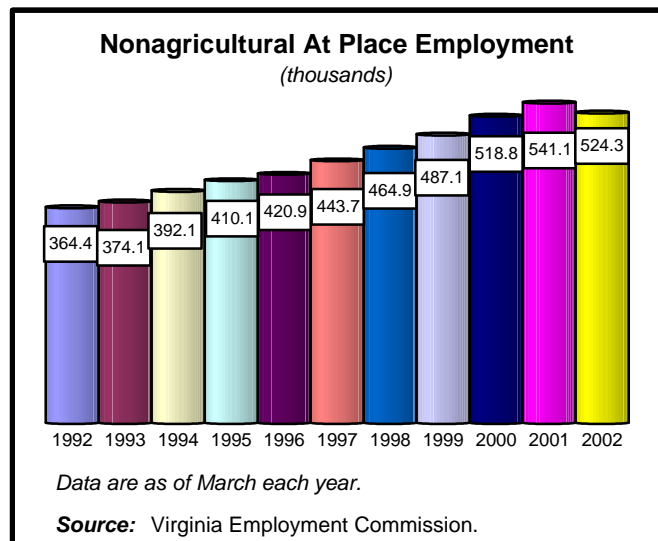
# TRENDS

## Employment



Unemployment rates and at place employment (the number of persons employed in Fairfax County) are indicators of the health of the Fairfax County economy. Unemployment rates provide an indication of how many Fairfax County residents who desire to work cannot find employment. Residents of Fairfax County have experienced very low unemployment rates even during the business cycle recession that occurred during 1991 and 1992. The annual unemployment rate for 2000 was 1.2 percent—the lowest rate in over a decade. Unemployment increased in FY 2002 to the highest level since 1994 due to the lingering effects of September 11 and slow economic activity. Layoffs were particularly significant in the information technology sector.

At place employment provides an indication of the number of jobs generated by businesses in Fairfax County. As discussed above, business and employment growth generate additional tax revenues and additional expenditures for Fairfax County. According to data from the Virginia Employment Commission, the number of jobs in Fairfax County expanded by more than 176,000 positions from 1992 to 2001 and unemployment rates fell dramatically. From 2001 to the first quarter of 2002, however, Fairfax County employment has dropped 16,800.





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# Financial Forecast

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This section includes:

- ▶ *Financial Forecast for FY 2005  
(Page 170)*
- ▶ *Revenue Assumptions  
(Page 172)*
- ▶ *Disbursement Assumptions  
(Page 174)*

# FINANCIAL FORECAST

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## FINANCIAL FORECAST

The Financial Forecast for FY 2005 has been developed in accordance with Budget Guidelines adopted by the Board of Supervisors on April 28, 2003. These guidelines serve as an important tool in the process of budget development. As resolved by the Board, the guidelines:

1. Limit the increases in County expenditures and the County's Transfer to the Fairfax County Public Schools to the projected rate of increase in revenues.
2. Require that available County balances, not necessary to support expenditures of a critical nature or to address the Board's policy on the Revenue Stabilization fund be held in reserve to offset future requirements.
3. Direct that non-recurring funds be allocated for non-recurring uses only.

The current Financial Forecast reflects these guidelines. In addition, as part of the FY 2005 Budget Guidelines, the Board requested that revised revenue estimates and current economic information be provided in late 2003 so that guidance can be given to the County Executive regarding the Real Estate Tax rate and the transfer to the Schools.

The current forecast projects County revenue growth of 4.97 percent in FY 2005. This rate of increase is due to moderating growth in residential property values, steady Revenue from the Commonwealth and modest growth in other revenue categories.

Current pressures faced by the County such as population growth, State budget cuts, and State mandates cannot easily be accommodated within the current level of revenue growth. Expanded health and safety requirements have added to the County's already strained resources. Additional service requirements have been necessary for public safety after the events of September 11<sup>th</sup>, the sniper attacks in fall 2002, and in the preparation for potential future terrorist attacks. Health concerns include the spread of West Nile virus and planning for contingencies such as mass smallpox inoculations. The County will continue to be challenged in order to balance these increasing service requirements and infrastructure needs within the constraints of projected revenue growth. The forecast for FY 2005 limits increases in County expenditures and the transfer to the Schools to the revenue growth rate anticipated in FY 2005 in accordance with the Board's guidelines; however, the forecast for FY 2005 shows a deficit of \$12.3 million. The FY 2005 forecast will be revised late in 2003 based on current projections of economic conditions and revised revenue projections. Based on these revised estimates and guidance from the Board of Supervisors, the FY 2005 budget will be developed and County spending will be adjusted to eliminate any deficit.



# FINANCIAL FORECAST

## FY 2005 FINANCIAL FORECAST (millions)

	FY 2002 ACTUAL	FY 2003 ADOPTED	FY 2003 REVISED	FY 2004 ADOPTED	FY 2005 FORECAST
Available Beginning Balance	\$84.17	\$0.00	\$48.11	\$0.86	\$0.00
Reserves Balance	0.00	46.46	46.46	49.81	51.20
<b>REVENUE:</b>					
Real Estate Taxes	\$1,233.20	\$1,384.76	\$1,392.13	\$1,494.19	\$1,600.53
Personal Property Taxes <sup>1</sup>	471.46	469.24	469.63	477.17	488.88
Other Local Taxes	360.26	355.20	361.15	372.94	381.53
Permits, Fees, and Licenses	28.61	29.35	26.47	26.85	26.97
Fines and Forfeitures	10.32	11.00	9.71	12.04	12.41
Revenue from Use of Money/Property	28.23	32.74	16.31	16.37	17.42
Charges for Services	35.24	34.91	37.30	38.15	38.93
Revenue from the Commonwealth <sup>1</sup>	89.40	79.95	77.87	75.91	75.91
Revenue from the Federal Govt.	37.67	38.82	47.07	39.91	38.01
Recovered Costs/Other Revenue	5.90	5.68	5.30	5.40	5.50
<b>TOTAL REVENUE</b>	<b>\$2,300.31</b>	<b>\$2,441.64</b>	<b>\$2,442.93</b>	<b>\$2,558.93</b>	<b>\$2,686.09</b>
<b>TRANSFERS IN</b>	<b>4.61</b>	<b>3.17</b>	<b>3.93</b>	<b>1.40</b>	<b>1.43</b>
<b>TOTAL RECEIPTS</b>	<b>\$2,304.93</b>	<b>\$2,444.80</b>	<b>\$2,446.85</b>	<b>\$2,560.33</b>	<b>\$2,687.52</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,389.10</b>	<b>\$2,491.26</b>	<b>\$2,541.42</b>	<b>\$2,611.00</b>	<b>\$2,738.72</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$477.71	\$513.70	\$517.47	\$539.47	\$566.28
Operating Expenses	291.79	309.01	335.64	305.71	320.91
Worked Performed for Others	(29.44)	(31.80)	(33.08)	(38.11)	(40.01)
Capital Equipment	4.46	3.78	6.39	3.88	4.07
Fringe Benefits	110.43	120.67	128.52	134.62	141.31
<b>TOTAL EXPENDITURES</b>	<b>\$854.95</b>	<b>\$915.37</b>	<b>\$954.94</b>	<b>\$945.56</b>	<b>\$992.56</b>
<b>TRANSFERS OUT:</b>					
Schools	\$1,079.91	\$1,167.86	\$1,168.88	\$1,238.48	\$1,300.03
G O Debt (County)	98.01	100.09	100.09	98.45	104.50
G O Debt (Schools)	105.53	113.60	113.60	120.90	127.72
CSB	74.59	78.40	78.40	80.63	84.64
Metro	11.45	12.27	12.27	12.27	14.11
Paydown Construction	7.51	4.21	7.01	4.03	10.00
County Transit	16.06	16.74	17.94	20.28	22.28
Other Transfers	31.21	27.94	30.31	29.77	31.25
Information Technology	12.79	5.92	5.92	9.45	10.00
Revenue Stabilization	2.51	0.00	1.39	0.00	0.00
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,439.58</b>	<b>\$1,527.04</b>	<b>\$1,535.81</b>	<b>\$1,614.24</b>	<b>\$1,704.52</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$2,294.53</b>	<b>\$2,442.41</b>	<b>\$2,490.75</b>	<b>\$2,559.80</b>	<b>\$2,697.08</b>
<b>ENDING BALANCE</b>	<b>\$94.57</b>	<b>\$48.85</b>	<b>\$50.67</b>	<b>\$51.20</b>	<b>\$41.64</b>
Managed Reserve	46.46	48.85	49.81	51.20	53.94
<b>TOTAL AVAILABLE</b>	<b>\$48.11</b>	<b>\$0.00</b>	<b>\$0.86</b>	<b>\$0.00</b>	<b>(12.31)</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.

# FINANCIAL FORECAST

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## REVENUE ASSUMPTIONS

FY 2005 revenue estimates are based on a review of current and projections of future economic conditions. The U.S. economy has not recovered from the downturn that began in 2001. Economic growth, as measured by the Gross Domestic Product (GDP) experienced a weak 1.6 percent increase in the first quarter of 2003. The future direction of the national economy is uncertain due in part to high national unemployment and unstable financial markets. Subdued economic growth is projected for the local economy. The Leading Index, designed to forecast the performance of the County's economy nine to twelve months in advance, has declined in the last three months erasing the small gains made over the past year. With the successful completion of the war in Iraq, consumer confidence and business investment are expected to rise in the coming months. Based on the recent trend in the Leading Index, the local economy may not start to advance until early 2004. Economic expansion will not immediately translate into improvements in revenue growth. As such, County revenue growth is expected to be constrained through FY 2005.

Total General Fund revenues are projected to increase 4.97 percent in FY 2005. This rate of growth over FY 2004 is the result of an anticipated moderation in Real Estate assessment increases, stabilization of Revenue from the Commonwealth and modest rates of growth in other revenue categories.

The Financial Forecast assumes an overall increase in Real Estate values of 7.15 percent in FY 2005 compared to the 12.48 percent increase experienced in FY 2004. Total equalization, or the reassessment of existing property, is anticipated to increase 5.41 percent in FY 2005. Housing in Fairfax County has experienced substantial price appreciation during the past two years driven by high demand, coupled with a tight supply, and low mortgage rates. Residential equalization rose 14.55 percent in FY 2004. Job growth in the County is expected to be slower than in the past several years, easing the demand for housing. Mortgage interest rates are anticipated to rise, reducing affordability. Residential equalization, therefore, is projected to increase a more moderate 7.50 percent in FY 2005.

In FY 2004, existing nonresidential property experienced an overall decline of 2.94 percent, the first decrease since FY 1996. Due to rising office vacancy rates, increased supply and recent sales activity, the value of mid- and high-rise office buildings, which comprise over 40 percent of the nonresidential tax base, fell 10.73 percent in FY 2004. The amount of sublet space on the market increased considerably during 2001. Space leased or purchased in anticipation of business expansion was no longer needed as the economy slowed. The Economic Development Authority reported that the office vacancy rate climbed to 12.1 percent as of year-end 2002, up from 6.4 percent at year-end 2001. Including sublet space, the office vacancy rate rises to 18.8 percent. The office vacancy rate is expected to rise over the next year as new buildings are completed. As a result of the increased space available, office property is expected to experience a slight decline in value in FY 2005. Hotel property experienced a 6.23 percent drop in value in FY 2004 after falling over 15 percent in FY 2003. Hotel occupancy rates are expected to slowly increase, but any growth in hotel values is expected to be slight. The Retail and Regional Malls categories rose moderately in FY 2004, increasing 2.91 and 6.95 percent, respectively. The abundance of retail space is anticipated to restrain the growth in these categories during FY 2005. Overall, the value of existing nonresidential properties is anticipated to experience a further decrease of 1.50 percent in FY 2005, primarily due to the office market in the County.

In addition to equalization, the remaining increase in Real Estate value is due to new construction or normal growth. New construction is expected to increase at a lower rate during FY 2005 as a result of economic conditions and a lack of buildable land in the County. Office construction will primarily be build-to-suit and no new hotel projects are anticipated. Residential construction is anticipated to be moderate. Overall, an increase of 1.74 percent due to new construction is projected for FY 2005 compared to an increase of 2.54 percent in FY 2004.

## FINANCIAL FORECAST

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The FY 2004 revenue estimate for Current Personal Property Tax revenue represents base growth of 2.4 percent, offset by an estimated \$1.4 million as a result of revisions to the County's FY 2004 depreciation schedule for computer equipment. In FY 2005, Personal Property Tax revenues, which represent 18.6 percent of total General Fund revenue, are expected to increase 2.5 percent. Both the vehicle and business components are anticipated to experience moderate growth in FY 2005 as business increases slightly and the vehicle market remains healthy.

Based on the Personal Property Tax Relief Act (PPTRA) of 1998, the Virginia General Assembly approved a plan to eliminate the Personal Property Tax on vehicles owned by individuals over a five-year period. 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. In FY 2000, FY 2001, and FY 2002 through FY 2003, 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. The percentage reduction in taxes paid by citizens is anticipated to remain at 70.0 percent in FY 2004. It should be noted that the PPTRA has no impact on the assessment or projection of total Personal Property Tax revenues; therefore, no assumption as to the rate of tax relief has been made for FY 2005.

Business activity and consumer spending are expected to be modest in FY 2005 and BPOL Tax revenues and Sales Tax receipts are both projected to rise 2.0 percent. Absent indicators of economic expansion, these categories have been held to the same rate of growth anticipated in FY 2004.

Interest earned on investments is expected to increase in FY 2005 based on a forecast of a slight rise in interest rates and growth in the investment portfolio. During CY 2000, the Federal Reserve lowered interest rates 11 times, leading to a significant reduction in the yield earned on the County's investment portfolio. The average annual yield on investments fell from 6.24 percent in FY 2001 to 2.58 percent in FY 2002. During CY 2002 the Federal Reserve held rates constant until November, when rates were reduced 50 basis points. Based on the current interest rates, the yield on County investments is expected to be 1.4 percent in FY 2003 and FY 2004. In FY 2005, the yield on investment is expected to rise slightly to 1.5 percent.

Excluding revenues from the Commonwealth of Virginia associated with the reimbursement of Personal Property Taxes, Revenue from the Commonwealth and Federal Government is expected to decline \$9.1 million, or 7.3 percent, in FY 2004. Of this reduction, \$3.4 million is the result of one-time Federal pass-through funding received in FY 2003 for child care services and \$2.7 million is due to a projected decrease in the illegal alien grant received from the Federal government as FY 2003 represented payments for 2 years. The remaining decrease is due to reductions in state aid used to help balance the Commonwealth's budget in FY 2004. In FY 2005, Revenue from the Commonwealth is anticipated to remain constant with the FY 2004 level. This estimate may be optimistic if State revenue does not increase and aid to localities is cut once again. Revenue from the Federal Government is expected to drop in FY 2005, as potential funding for localities holding illegal aliens may be eliminated.

Building and Permit fee revenue is anticipated to decline 9.6 percent in FY 2003. This revenue is a reflection of the construction industry, as well as the size and complexity of projects submitted for review. The slowdown in FY 2003 is indicated by current year-to-date revenues, a decline in major site and subdivision plans submitted, and a reduction in the number of building permits issued. In FY 2004 and FY 2005, Building and Permit fee revenue is projected to stabilize and remain at the FY 2003 level. It should be noted that the expectation that Building and Permit fee revenue will not increase assumes a continuation of the same level of building activity projected to be achieved in FY 2003 and should not be viewed as a further reduction.

# FINANCIAL FORECAST

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Revenue growth rates in these and other categories such as Vehicle Decals, Consumer Utility taxes and Charges for Services are shown in the following table:

## REVENUE GROWTH RATES

Category	FY 2003	FY 2004	FY 2005
Real Estate Tax - Assessment Base	15.14%	12.48%	7.15%
Equalization	11.72%	9.94%	5.41%
Residential	16.27%	14.55%	7.50%
Nonresidential	0.52%	-2.94%	-1.50%
Normal Growth	3.42%	2.54%	1.74%
Personal Property Tax - Current <sup>1,2</sup>	1.33%	2.39%	2.50%
Local Sales Tax	-1.43%	2.00%	2.00%
Business, Professional and Occupational, License (BPOL) Taxes	0.00%	2.00%	2.00%
Recordation/Deed of Conveyance	15.63%	-28.70%	0.00%
Vehicle Decals	1.73%	2.34%	2.30%
Consumer Utility Taxes	0.65%	3.37%	2.00%
Building Plan and Permit Fees	-9.57%	0.00%	0.00%
Charges for Services	5.84%	2.27%	2.05%
State/Federal Revenue <sup>1</sup>	-1.69%	-7.30%	-1.64%
<b>TOTAL REVENUE</b>	<b>6.20%</b>	<b>4.75%</b>	<b>4.97%</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.

<sup>2</sup> Including the adjustments to the computer depreciation schedule, Personal Property Tax revenues are anticipated to grow 0.23 percent in FY 2003 and 2.09 percent in FY 2004.

## DISBURSEMENT ASSUMPTIONS

### Direct Expenditures

As noted earlier, increases in County expenditures presented herein reflect the projected growth in County revenues. As such, direct expenditures increase 4.97 percent in FY 2005. The projected direct expenditure funding level, requirements associated with pay for performance, market rate adjustments, health insurance, retirement plan increases, and inflationary growth will leave little flexibility for expansion of services necessitated by population growth or new facilities. In order to provide for compensatory and inflationary increases, as well as cost requirements associated with future new facilities, reductions will be required in other parts of the County's budget in order to stay within the Budget Guidelines.

# FINANCIAL FORECAST

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## Transfers Out

### **School Transfer**

The Financial Forecast includes an increase in the School transfer consistent with the rate of revenue growth as directed by the Budget Guidelines.

### **Metro**

The transfer requirements for Metro Operations and Construction reflect annual increases of 15.0 percent based on projected inflationary increases and infrastructure requirements for Metrorail and Metrobus service.

### **Debt Service**

The Debt Service requirements reflect increases required to support the level of bond sales proposed in the FY 2004 - 2008 Capital Improvement Program (With Future Fiscal Years to 2013).

### **Paydown**

Paydown capital construction includes transfers from the General Fund to support construction and renovation of capital projects. The projected annual transfer for paydown construction is \$10.0 million. It should be noted that the County's paydown construction program had been constrained in the early and mid-1990's based on budget limitations, deferring maintenance and repair costs and new construction of necessary public improvements. The projected level of paydown funding through FY 2005 will provide for essential maintenance and repair in order to protect and extend the operation of County facilities.

### **Transfer to Fairfax-Falls Church Community Services Board**

The General Fund transfer supporting the Fairfax-Falls Church Community Services Board is consistent with the rate of revenue growth as directed by the Budget Guidelines.

### **Information Technology**

The General Fund supports the County's investment in major Information Technology (IT) initiatives. Based on a recommendation from the County's Information Technology Advisory Group, the Financial Forecast includes a \$10.0 million IT transfer in FY 2005. The County's Information Technology Advisory Group (ITAG), a private sector advisory group established by the County Executive to investigate the condition of the County's IT resources, recommended significant increases in County support of the IT infrastructure. Identifying a total requirement of \$95 million, the ITAG recommended annual spending of \$15 to \$20 million.

### **Other Transfers/County Transit**

An increase of 4.97 percent has been included for other transfers in FY 2005. A total of \$22.3 million is included for County Transit in FY 2005 based on a projected increase in costs associated with the CONNECTOR bus system and an increase in Commuter Rail contributions. The FY 2004 Adopted Budget Plan and the FY 2005 Forecast includes sufficient funding for the purchase of 15 replacement buses. Thereafter, annual funding in the amount of \$4.0 to \$5.0 million will be needed to provide for replacement of approximately 15 buses per year based on the age of the fleet and planned replacement.



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# Long-Term Financial Policies And Tools

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This section includes:

- ▶ *Ten Principles of Sound Financial Management (Page 179)*
- ▶ *Long-Term Financial Policies (Page 182)*
- ▶ *Ten Information Technology Strategic Directions (Page 189)*
- ▶ *Financial Management Tools and Planning Documents (Page 190)*

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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This section identifies some of the major policies, long-term financial management tools and planning documents which serve as guidelines for decisions and contribute directly to the outstanding fiscal reputation of the County. Adherence to these policies historically has enabled the County to borrow funds at the lowest possible interest rates available in the municipal debt market.

Fairfax County is proud to have been named "one of the best-managed jurisdictions in America" by *Governing* Magazine and the Government Performance Project (GPP). 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.

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 County Board's adoption in 1975 of *Ten Principles of Sound Financial Management*, which remain the policy context in which financial decisions are considered and made. These principles relate primarily to the integration of capital planning, debt planning, cash management, and productivity as a means of ensuring prudent and responsible allocation of the County's resources.

In addition to the *Ten Principles of Sound Financial Management*, this section includes an overview of the County's long-term financial policies with a brief description of policies relating to the budget guidelines, reserves, internal financial controls, debt management, risk management, information technology, and investments. Long-term financial management tools and planning documents used by the County are also briefly described.

## Ten Principles of Sound Financial Management

The *Ten Principles of Sound Financial Management* adopted by the Board of Supervisors on October 22, 1975, endorsed a set of policies designed to contribute to the County's fiscal management and maintain the County's "triple A" bond rating. The County has maintained its superior rating in large part due to its firm adherence to these policies. The County's exceptional "triple A" bond rating gives its bonds an unusually high level of marketability and results in the County being able to borrow for needed capital improvements at low interest rates, thus realizing significant savings now and in the future for the citizens of Fairfax County.

From time to time the Board of Supervisors has amended the *Ten Principles of Sound Financial Management* in order to address changing economic conditions and management practices. Prior to FY 2003, the last amendment to the *Ten Principles* was in August of 1988. Since that time the County has experienced dramatic shifts in the economy and witnessed significant changes to financial tools and the markets. In the last few years interest rates have reached historic lows. There have also been many new opportunities 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 commuter rail, and construction of government facilities have all been attained in addition to a robust bond construction program. In the last 10 years the County has approved over \$1.5 billion of new debt at referendum, primarily for Schools; and refunded over \$1.0 billion of debt achieving approximately \$50 million in savings. Implementation of a Master Lease program and judicious use of short-term lease purchases for computer equipment, copier equipment, school buses, and energy efficient equipment have permitted the County and the Schools to maximize available technology while maintaining budgetary efficiency.

In FY 2003, amendments to the *Ten Principles* were necessary to address these changed conditions. The availability of resources, the application of new tools, and the expectations of the marketplace require prudent and responsible management as reflected by the financial policies. Staying current allows the County to continue to maintain its superior position and fiscal integrity.



# LONG-TERM FINANCIAL POLICIES AND TOOLS

## Ten Principles of Sound Financial Management April 2002

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. A managed reserve shall be maintained in the General Fund at a level sufficient to provide for temporary financing of critical unforeseen disbursements of a catastrophic emergency nature. The reserve will be maintained at a level of not less than two percent of total Combined General Fund disbursements in any given fiscal year.
  - b. A Revenue Stabilization Fund (RSF) shall be maintained in addition to the managed reserve at a level sufficient to permit orderly adjustment to changes resulting from curtailment of revenue. The ultimate target level for the RSF will be three percent of total General Fund Disbursements in any given fiscal year. After an initial deposit, this level may be achieved by incremental additions over many years. Use of the RSF should only occur in times of severe economic stress. Accordingly, a withdrawal from the RSF will not be made unless the projected revenues reflect a decrease of more than 1.5 percent from the current year estimate and any such withdrawal may not exceed one half of the RSF fund balance in that year. Until the target level is reached, the Board of Supervisors will allocate to the RSF a minimum of 40 percent of non-recurring balances identified at quarterly reviews.
  - c. Budgetary adjustments which propose to use available general funds identified at quarterly reviews should be minimized to address only critical issues. The use of non-recurring funds should only be directed to capital expenditures to the extent possible.
  - d. The budget shall include funds for cyclic and scheduled replacement or rehabilitation of equipment and other property in order to minimize disruption of budgetary planning from irregularly scheduled monetary demands.
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 \$200 million per year, or \$1 billion over 5 years, with a technical limit of \$225 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 April 2002

- 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. 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 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.
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 diversity 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

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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. Fairfax County is one of only 23 counties in the country with "triple A" bond ratings from all three rating agencies.

Only a handful of jurisdictions, including Fairfax County, have received a "triple A" bond rating from Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investors Services:

- only 23 of the nation's 3,107 counties
- only 9 of the nation's 50 states
- only 17 of the nation's 22,529 cities

# LONG-TERM FINANCIAL POLICIES AND TOOLS

## 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.

### Budget Guidelines

**On April 21, 2003, the Board of Supervisors reaffirmed and approved Budget Guidelines for Fiscal Year 2005.** These guidelines are considered an important tool in the budget development process and are to be considered during future budget deliberations.

1. The Board directs the County Executive to develop a budget for Fiscal Year 2005 that limits increases in expenditures to projected increases in revenue.
2. Information on the FY 2005 revenue and economic outlook should be forwarded to the Board for discussion in late 2003 so guidance to the County Executive regarding the tax rate as well as the transfer to the Schools can be provided by the Board.
3. The available balances materializing at the Carryover and Third Quarter Reviews which are not required to support County expenditures of a critical nature or to address the Board's policy on the Revenue Stabilization fund should be held in reserve to offset future requirements.
4. In order to avoid structural imbalances between County resources and requirements, resources should be allocated with consideration for the continued availability of these funds:
  - Non-recurring funds will be directed toward non-recurring uses.
  - Only recurring resources may be targeted toward recurring expenses.
5. The County's policy concerning the utilization of recurring and non-recurring funds should be followed by the School Board.
6. The Board directs the following reviews of County programs:

#### **OFFICE OF PARTNERSHIPS**

Staff is directed to review the County's Office of Partnerships to explore options to provide these services under a foundation rather than through a County agency. The review and recommendations should be provided to the Board of Supervisors to be considered as part of the FY 2005 Advertised Budget Plan.

#### **PUBLIC SAFETY SALARIES**

County staff is directed to undertake a comprehensive review of public safety salaries. In addition to comparing Fairfax County compensation with surrounding jurisdictions, we should explore the issue of Holiday Pay. The review and recommendations should be provided to the Board of Supervisors to be considered as part of the FY 2005 Advertised Budget Plan.

#### **MENTAL RETARDATION GRADS**

Acknowledging the work that has been done by the Human Services Council and the Community Services board regarding the study of the Mental Retardation (MR) graduate program, County staff is directed to undertake a review of these and other recommendations regarding the current and future cost of the program and options for enhancing the sliding fee scale to reduce the County's share of these costs. In addition, information should be provided to the Board regarding the impact of the growth of the MR graduate program on Mental Health and Alcohol & Drug Services rehabilitation programs.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

## **INCLUSION OF CERTIFICATION/OTHER SUPPLEMENTAL PAY IN RETIREMENT CALCULATION**

Staff is directed to undertake a review of the different types of certification and other supplemental pay that are not included in the regular salary base against which retirement contributions and benefits are calculated. This review should include certification pay, retention pay, recruiting bonuses and other items not included in the regular salary base.

The review, fiscal impact and recommendations should be provided to the Board of Supervisors to be considered as part of the FY 2005 Advertised Budget Plan.

## **ATHLETIC FIELD MAINTENANCE**

County staff is directed to work with the Athletic Council and other community groups to undertake a review of the Athletic Field Maintenance program including appropriate fees and the current Adopt-a-Field program, to determine a reasonable approach to implementing uniform field improvements and continuing maintenance. The review and recommendations should be provided to the Board of Supervisors to be considered as part of the FY 2005 Advertised Budget Plan.

## **PAY FOR PERFORMANCE**

Recognizing that in FY 2005 we will be entering the fifth year of the pay for performance program and that pay for performance systems typically have a four to five year "shelf-life" before changes are needed to address problems/conflicts, offset rating creep and reinvigorate the system. County staff in consultation with the Employees' Advisory Council, is directed to undertake a review of the program. The review and recommendation should be provided to the Board of Supervisors to be considered as part of the FY 2005 Advertised Budget Plan to allow for implementation of any significant reworking of the system in FY 2005.

## **HEALTH BENEFITS SUBSIDY**

The County Executive is directed to work with public safety and general county employees on further enhancements to the health benefits subsidy for retirees. In addition, the Board directs the County Executive to look at the County's retirement program with advice and recommendations from the Retirement Boards of Trustees and encourages the School Board to conduct the same review of its retirement programs. The review and recommendation should be provided to the Board of Supervisors to be considered as part of the FY 2005 Advertised Budget Plan.

## **BUDGET PROCESS REDESIGN**

County staff is directed to undertake a redesign of the County budget process consistent with the efforts already initiated by the County Executive to undertake a strategic planning process and linkage of strategic planning goals to the annual budget. The redesign should more clearly communicate funding decisions based on County priorities, track and communicate program performance as well as create measures to identify County-wide successes across departments and agencies. The first phases of this redesign should be included in the FY 2005 Advertised Budget Plan.

## **COMPETITIVE SOURCING**

Include the previously approved guidelines for review of Competitive Sources, approved by the Board of Supervisors on March 10, 2003, in the FY 2005 Budget Guidelines. The review and recommendations should be provided to the Board of Supervisors to be considered as part of the FY 2005 Advertised Budget Plan.

# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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## **Managed Reserve**

It is the policy of the Board of Supervisors to maintain a managed reserve in the General Fund at a level sufficient for temporary financing of unforeseen emergency needs and to permit orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. The reserve will be maintained at a level not less than 2.0 percent of total General Fund disbursements in any given year. This reserve has been maintained since FY 1983.

## **Revenue Stabilization Fund**

On September 13, 1999, the Board of Supervisors established a Revenue Stabilization Fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. The Revenue Stabilization Fund has a target balance of 3.0 percent of General Fund disbursements. The Fund is separate and distinct from the County's 2.0 percent Managed Reserve; however, the aggregate balance of both reserves shall not exceed 5.0 percent of General Fund disbursements. It is anticipated that the target balance of 3.0 percent of General Fund disbursements will be accomplished by transferring funds from the General Fund over a multi-year period. The Board of Supervisors determined that a minimum of 40 percent of non-recurring balances identified at quarterly reviews would be transferred to the Revenue Stabilization Fund. Additionally, the Fund will retain the interest earnings on this balance, and the retention of interest will continue until the Reserve is fully funded.

The Revenue Stabilization Fund will not be used as a method of addressing the demand for new or expanded services; it is solely to be used as a financial tool in the event of an economic downturn. Therefore, three specific criteria that must be met in order to make a withdrawal from the Fund include:

- Projected revenues must reflect a decrease greater than 1.5 percent from the current year estimate,
- Withdrawals must not exceed one-half of the fund balance in any fiscal year, and
- Withdrawals must be used in combination with spending cuts or other measures.

## **Other Reserves**

In addition, to the Managed Reserve and the Revenue Stabilization Fund, the County has several reserves maintained within various funds. These reserves are necessary to provide a source of funding for planned replacement of major equipment or infrastructure over several years, or to maintain the necessary debt service reserves required to support the County's obligations on bond funded programs. For example, the County maintains a vehicle replacement reserve within the Department of Vehicle Services to plan for vehicle replacement once age, mileage, and condition criteria have been met. General Fund monies are set aside each year over the life of the existing vehicle in order to pay for its replacement. Helicopter, ambulance, and large apparatus replacement funds are also maintained for the Police and Fire and Rescue Departments. Fixed payments to these reserves are made annually to ensure funding is available at such time that the equipment must be replaced. The County also manages a Personal Computer (PC) Replacement Fund. This reserve ensures that funding is available for future replacements to remain consistent with the advancements of technology. Another example of a County maintained reserve is the Sewer Bond Debt Reserve which was established to provide one year of principle and interest for the 1993 and 1996 bond series as required by the Sewer System's General Bond Resolution.

# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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## **Third Quarter/Carryover Reviews**

The Department of Management and Budget conducts a Third Quarter Review on the current year Revised Budget Plan which includes a detailed analysis of expenditure requirements. All operating agencies and funds are reviewed during the Third Quarter Review and adjustments are made to the budget as approved by the Board of Supervisors. Section 15.1162.1 of the *Code of Virginia* requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than \$500,000 or 1.0 percent of revenues. The Board's adopted budget guidelines indicate that any balances identified throughout the fiscal year, which are not required to support expenditures of a legal or emergency nature, must be held in reserve.

Carryover represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the prior year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. All operating agencies and funds are reviewed during the Carryover Review and adjustments are made to the budget as approved by the Board of Supervisors. Again, the *Code of Virginia* requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than \$500,000 or 1.0 percent of revenues.

## **Cash Management/Investments**

Maintaining the safety of the principal of the County's public investment is the highest priority in the County's cash management policy. The secondary and tertiary priorities are the maintenance of liquidity of the investment and optimization of the rate of return within the parameters of the *Code of Virginia*, respectively. Funds held for future capital projects are invested in accordance with these objectives, and in such a manner so as to ensure compliance with U.S. Treasury arbitrage regulations. A senior interagency Investment Committee develops investment policies and oversees the effectiveness of portfolio management in meeting policy goals.

The County maintains cash and temporary investments in several investment portfolios. A general investment portfolio holds investments purchased by the County for the pooled cash and general obligation bond funds. Investments for this portfolio are held by a third-party custodian. Other portfolios are managed to meet the specific needs of County entities, such as, the Resource Recovery Bonds, the Fairfax County Economic Development Authority Parking Revenue Bonds (the Vienna and Huntington Metrorail Projects), Sewer Revenue Bonds, Housing Bonds, and the Equipment Acquisitions Fund. Investments for all portfolios are held by a third-party custodian.

Except where prohibited by statutory or contractual constraints, the General Fund is credited with interest earned in the general investment pool. Non-General Fund activities that earn interest through centralized investment management contribute to the cost of portfolio management by way of a market-based administrative charge that accrues to the General Fund.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

## Debt Management/Capital Improvement Planning

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*. Specifically, debt service expenditures as a percentage of General Fund disbursements should remain under 10.0 percent and the percentage of debt to estimated market value of assessed property should remain under 3.0 percent. The County continues to maintain these debt ratios, as illustrated below:

### Net Debt as a Percentage of Market Value of Taxable Property

<u>Fiscal Year Ending</u>	<u>Net Bonded Indebtedness</u> <sup>1</sup>	<u>Estimated Market Value</u>	<u>Percentage</u>
2000	\$1,380,266,450	\$92,692,600,000	1.49%
2001	1,442,682,525	101,048,500,000	1.43%
2002	1,655,613,600	113,824,500,000	1.45%
2003 (est.)	1,709,079,675	128,912,700,000	1.33%
2004 (est.)	1,720,578,252	142,973,800,000	1.20%

<sup>1</sup> Beginning in FY 2003, the ratio includes outstanding Lease Revenue bonds for the Pennino and Herrity Buildings and outstanding Certificates of Participation for the South County Government Center in addition to General Obligation Bonds, Literary Loans and Special Revenue Bonds for Community Centers. In addition, a sale of \$217.23 million for FY 2004 has been included for projection purposes.

### Debt Service Requirements as a Percentage of Combined General Fund Disbursements

<u>Fiscal Year Ending</u>	<u>Debt Service Requirements</u> <sup>1</sup>	<u>General Fund Disbursements</u>	<u>Percentage</u>
2000	\$176,004,197	\$1,982,577,128	8.9%
2001	183,740,487	2,148,334,971	8.6%
2002	190,097,946	2,292,016,724	8.3%
2003 (est.)	212,106,642	2,490,747,927	8.5%
2004 (est.)	220,216,948	2,559,804,213	8.6%

<sup>1</sup> Beginning in FY 2003, the ratio includes debt service on Lease Revenue bonds for the Pennino and Herrity Buildings and Certificates of Participation for the South County Government Center in addition to General Obligation Bonds, Literary Loans and Special Revenue Bonds for Community Centers.

Per capita debt is also an important measure used in analyses of municipal credit. Fairfax County has historically had moderate to low per capita debt and per capita debt as a percentage of per capita income due to its steady population growth, and growth in the assessed valuation of property and personal income of residents, combined with a record of rapid repayment of capital debt. Per capita debt as a percentage of per capita income as of June 30, 2002 was 3.03 percent and has remained less than 4.0 percent since 1981.



# LONG-TERM FINANCIAL POLICIES AND TOOLS

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The *Ten Principles of Sound Financial Management* establish as a financial guideline a self-imposed limit on the level of the average annual bond sale. Actual bond issues are carefully sized with a realistic assessment of the need for funds, while remaining within the limits established by the Board of Supervisors. In addition, the actual bond sales are timed for the most opportune entry into the financial markets.

The policy guidelines enumerated in the *Ten Principles of Sound Financial Management* also express the intent of the Board of Supervisors to encourage greater industrial development in the County and to minimize the issuance of underlying indebtedness by towns and districts located within the County.

It is County policy to balance the need for public facilities, as expressed by the countywide land use plan, with the fiscal capacity of the County to provide for those needs. The five-year Capital Improvement Program (CIP), submitted annually to the Board of Supervisors, is the vehicle through which the stated need for public facilities is analyzed against the County's ability to pay and stay within its self-imposed debt guidelines as articulated in the *Ten Principles of Sound Financial Management*. The CIP is supported largely through long-term borrowing that is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

## Pay-as-you-go Financing

Although a number of options are available for financing the proposed capital improvement program, including bond proceeds and grants, it is the policy of the County to balance the use of the funding sources against the ability to utilize current revenue or pay-as-you-go financing. While major capital facility projects are funded through the sale of general obligation bonds, the Board of Supervisors, through its *Ten Principles of Sound Financial Management*, continues to emphasize the importance of maintaining a balance between pay-as-you-go financing and bond financing for capital projects. Financing capital projects from current revenues indicates the County's intent to show purposeful restraint in incurring long-term debt. No explicit level or percentage has been adopted for capital projects from current revenues as a portion of either overall capital costs or of the total operating budget. The decision for using current revenues to fund a capital project is based on the merits of the particular project in relation to an agreed upon set of criteria. It is the Board of Supervisors' policy that non-recurring revenues should not be used for recurring expenditures.

## Risk Management

Continuing growth in County assets and operations perpetuates the potential for catastrophic losses resulting from inherent risks that remain unidentified and unabated. In recognition of this, the County has adopted a policy of professional and prudent management of risk exposures.

To limit the County's risk exposures, a Risk Management Steering Committee was established in 1986 to develop appropriate policies and procedures. The County Risk Manager is responsible for managing a countywide program. The program objectives are as follows:

- ◆ To protect and preserve the County's assets and workforce against losses that could deplete County resources or impair the County's ability to provide services to its citizens.
- ◆ To institute all practical measures to eliminate or control injury to persons, loss to property or other loss-producing conditions.
- ◆ 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**

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## **Pension Plans**

The County funds the retirement costs for four separate retirement systems including: Educational Employees Supplemental Retirement System, Police Officers Retirement System, Fairfax County Employees' Retirement System and Uniformed Retirement System. These retirement systems are administered by the County and are made available to Fairfax County government and school employees in order to provide financial security when they reach an older age or cannot work due to disability. In addition, professional employees of the Fairfax County School Board participate in a plan sponsored and administered by the Virginia Retirement System. The Board of Supervisors reviews the Police Officers Retirement System, Fairfax County Employees' Retirement System and the Uniformed Retirement System plans annually and takes action to fund the County's obligation based on a corridor approach to employer contributions. The corridor approach requires that the systems funding ratios fall within a minimum funding ratio of 90 percent and a maximum funding ratio of 120 percent. In the corridor method of funding a fixed contribution rate is assigned to each System and the County contributes at the fixed rate unless the System's funding ratio falls outside of a pre-selected corridor. Once outside the corridor, the County rate is either increased or decreased to accelerate or decelerate the funding until the ratio falls back within the corridor. The only other changes to employer contributions will be if benefit enhancements are approved. The corridor approach adds stability to the employer contribution rates and at the same time provides adequate funding for the Retirement Systems.

The School Board reviews the Educational Employees Supplemental Retirement plan annually and takes action to fund the County's obligation based on actuarial valuations that are usually performed annually. Benefits are defined in each system according to the requirements of an ordinance of the Fairfax County Code. Each retirement system is governed by a Board of Trustees whose function is the general administration and operation of the system. Each Board has full power to invest and reinvest the accumulated monies created by the systems in accordance with the laws of the Commonwealth as they apply to fiduciaries investing such funds. Investment managers are hired by each Board and operate under the direction of the Boards' investment objectives and guidelines. Each Board meets once a month to review the financial management of the funds and to rule on retirement applications.

## **Grants**

County policy requires that all applications and acceptance of grant funds over \$5,000 must 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.

On November 20, 2000, the Board of Supervisors established a new County policy for grant applications and awards of \$5,000 or less that meet certain requirements. If a grant is \$5,000 or less, does not require a Local Cash Match, does not create new positions, 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. 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.
8. Approach IT undertakings as a partnership of central management and agencies providing for a combination of centralized and distributed implementation. Combine the responsibility and knowledge of central management, agency staff, as well as outside contract support, within a consistent framework of County IT architecture and standards. Establish strategic cooperative arrangements with public and private enterprises to extend limited resources.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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 advertised five-year CIP. The remaining four years in the CIP serve as a general planning guide. Future planning requirements five years beyond the CIP period are also included. The CIP is supported largely through long-term borrowing, which is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

Beginning in FY 2003 the Board of Supervisors approved a series of significant improvements to the capital planning process. For the first time the Board adopted the Principles of Sound Capital Improvement Planning and Criteria for Recommending Capital Projects. Among other things 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. In FY 2004 this effort continues with the first time application of these principles and criteria to recommended projects. In addition significant improvements to the format of the CIP have been completed. Beginning in FY 2004, the CIP is presented at the same time and as an integral part of the Budget Plan, included on the distributed CD of the budget and on the County's website.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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## **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; Automobile Decal Tax; and Recordation Tax.

## **Financial Forecast**

A forecast of Combined 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, inflation 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 and County citizens be presented with the direct and indirect costs of all items as part of the decision making process. In addition to its preliminary review of items presented to the Board of Supervisors, County staff also review State and Federal legislative items, which might result in a fiscal or policy impact on the County.

## **Management Initiatives**

The County has undertaken several management initiatives in its ongoing mission to make its government more productive, streamlined, and efficient.

### **Information Technology Initiatives**

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

### **Performance Measurement**

Beginning in FY 1998, Fairfax County management initiated a Performance Measurement system to ensure greater accountability to the citizens of Fairfax County, as well as provide better information for resource allocation decisions and enhance continuous improvement efforts. This system supports the regular collection of specific information regarding the results of service in Fairfax County. 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. The system places strong emphasis on these quantified objectives linked to a complete "Family of Measures" including output, efficiency, service quality, and outcome measures. The outcome measure is the most important as it reflects the benefits County services have on customers, both internal and external (citizens). The Performance Measurement initiative continues to evolve. In order to improve its effectiveness, it will be an integral component of agency strategic plans under development in FY 2003. The linkage of performance measures with agency mission and strategies will further enhance accountability.

# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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## **Performance Management/Pay for Performance**

In FY 2001, Fairfax County implemented a new performance management system for non-public safety employees. Based on ongoing dialogue between employees and supervisors regarding performance and expectations, the system focuses on using performance elements for each job class to link employees' performance with variable pay increases. FY 2002 was the last year for the cost-of-living adjustment for over 8,000 non-public safety employees so annual compensation adjustments are now based solely on performance. For the first three years (FY 2001-FY 2003), employees had the opportunity to earn pay increases ranging from 0-7 percent depending on their performance rating. As part of the FY 2004 budget adoption, the Board of Supervisors reduced pay for performance awards by 25 percent, effectively capping non-public safety pay increases at 5.25 percent. In addition, high-performing employees who are at the top of their pay range are eligible for a lump sum bonus of 2.25-3.75 percent. This is also a 25 percent reduction from the previous range of 3.0-5.0 percent. As with the Performance Measurement initiative, Pay for Performance will continue to be monitored and fine-tuned to achieve a system that is both effective and financially viable.

## **Strategic Planning**

At the beginning of FY 2003, the County Executive convened a Leadership Forum to begin a countywide strategic thinking and planning initiative. While a number of agencies already have strategic plans, the County Executive wants to ensure that all are linked to the County's Core Purpose and Vision Elements so that limited resources are appropriately allocated to achieve the community's objectives as articulated by the Board of Supervisors. By the fall of 2003, all agencies will have a clear strategic plan that connects all employees to the County's mission and vision.

# Financial, Statistical, And Summary Tables

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This section includes:

- ▶ *Explanation of Schedules  
(Page 194)*
- ▶ *General Fund Statement  
(Page 196)*
- ▶ *Summary of Appropriated Funds  
(Page 200)*
- ▶ *Tax Rates and Assessed  
Valuation (Page 211)*
- ▶ *Summary of Revenues  
(Page 218)*
- ▶ *Summary of Expenditures  
(Page 232)*
- ▶ *Summary of Positions  
(Page 246)*

# EXPLANATION OF SCHEDULES

## General Fund Statement

**General Fund Statement:** Presents information for Fund 001, General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements, including revenues, transfers in from other funds, expenditures and transfers out to other funds.

**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 by Type

**Summary of Appropriated Funds:** Includes Budget Year Summary of Beginning Balance, Revenues, Transfers In, Expenditures, and 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, Consumer Utilities, E-911 Fees, Sewage, Refuse Collection and Disposal, 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.

## 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 & Revenue from the Federal Government:** Summarizes revenues from the Commonwealth of Virginia and from the Federal government by fund for the prior, current and upcoming fiscal year.

## Summary of Expenditure Categories

**Personnel Services Summary:** Summarizes Personnel Services funding by major expense categories (regular salaries, COLA/MRA, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported funds, and Other Funds.

**Personnel Services by Agency:** Displays Personnel Services funding, organized by Fund, Program Area, and agency or fund.



### **Summary of Employee Benefit Costs**

**by Category:** Provides a breakdown of expenditures for all employee benefits by individual category, including health insurance, life insurance, FICA, unemployment, workers compensation, employee assistance programs and training.

**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 General Fund Operating Expenditures by Object Code:** Provides a breakdown of General Fund Operating Expenses by major expenditure categories (object codes) for the prior, current and upcoming fiscal year.

**Capital Equipment Funding Summary:** Presents funding for equipment valued in excess of \$5,000. Includes items such as vehicles, furniture and computer equipment. Breakdown provided by categories of purchases (new, replacement, lease or new facility).

**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.

### **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 Changes Detail:** Narrative detailing position changes for the upcoming fiscal year.

**Position Summaries:** Details the position count and staff year equivalents (SYE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions.

**FY 2004 ADOPTED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2002 Carryover	FY 2003 Third Quarter	Other Actions July - June	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Beginning Balance <sup>1</sup></b>	<b>\$84,169,489</b>	<b>\$46,457,565</b>	<b>\$42,147,096</b>	<b>\$0</b>	<b>\$5,964,398</b>	<b>\$94,569,059</b>	<b>\$49,504,644</b>	<b>\$50,671,950</b>	<b>(\$43,897,109)</b>	<b>-46.42%</b>
<b>Revenue</b>										
Real Property Taxes	\$1,233,203,875	\$1,384,758,240	\$0	\$5,258,775	\$2,111,063	\$1,392,128,078	\$1,528,949,445	\$1,494,186,763	\$102,058,685	7.33%
Personal Property Taxes <sup>2</sup>	282,889,998	267,236,545	0	0	2,698,263	269,934,808	272,808,779	272,514,079	2,579,271	0.96%
General Other Local Taxes	360,262,632	355,199,911	(1,321,041)	1,929,779	5,340,698	361,149,347	362,443,906	372,943,906	11,794,559	3.27%
Permits, Fees & Regulatory Licenses	28,609,183	29,354,826	0	(1,600,000)	(1,286,264)	26,468,562	28,371,322	26,851,322	382,760	1.45%
Fines & Forfeitures	10,318,703	10,997,380	0	(1,116,061)	(175,955)	9,705,364	12,006,933	12,044,433	2,339,069	24.10%
Revenue from Use of Money & Property	28,233,572	32,737,042	(11,990,319)	0	(4,441,599)	16,305,124	16,372,803	16,372,803	67,679	0.42%
Charges for Services	35,241,909	34,906,731	0	242,489	2,152,471	37,301,691	38,771,557	38,148,727	847,036	2.27%
Revenue from the Commonwealth <sup>2</sup>	277,978,231	281,948,245	12,956	(145,296)	(4,253,684)	277,562,221	280,459,841	280,564,841	3,002,620	1.08%
Revenue from the Federal Government	37,674,830	38,820,556	4,757,368	0	3,487,805	47,065,729	39,909,475	39,909,475	(7,156,254)	-15.20%
Recovered Costs/Other Revenue	5,899,819	5,677,428	0	0	(373,266)	5,304,162	5,395,848	5,395,848	91,686	1.73%
<b>Total Revenue</b>	<b>\$2,300,312,752</b>	<b>\$2,441,636,904</b>	<b>(\$8,541,036)</b>	<b>\$4,569,686</b>	<b>\$5,259,532</b>	<b>\$2,442,925,086</b>	<b>\$2,585,489,909</b>	<b>\$2,558,932,197</b>	<b>\$116,007,111</b>	<b>4.75%</b>
<b>Transfers In</b>										
105 Cable Communications	\$1,614,594	\$1,465,732	\$0	\$0	\$0	\$1,465,732	\$1,396,150	\$1,396,150	(\$69,582)	-4.75%
312 Public Safety Construction	0	0	0	760,000	0	760,000	0	0	(760,000)	-100.00%
503 Department of Vehicle Services	3,000,000	1,700,000	0	0	0	1,700,000	0	0	(1,700,000)	-100.00%
<b>Total Transfers In</b>	<b>\$4,614,594</b>	<b>\$3,165,732</b>	<b>\$0</b>	<b>\$760,000</b>	<b>\$0</b>	<b>\$3,925,732</b>	<b>\$1,396,150</b>	<b>\$1,396,150</b>	<b>(\$2,529,582)</b>	<b>-64.44%</b>
<b>Total Available</b>	<b>\$2,389,096,835</b>	<b>\$2,491,260,201</b>	<b>\$33,606,060</b>	<b>\$5,329,686</b>	<b>\$11,223,930</b>	<b>\$2,541,419,877</b>	<b>\$2,636,390,703</b>	<b>\$2,611,000,297</b>	<b>\$69,580,420</b>	<b>2.74%</b>
<b>Direct Expenditures</b>										
Personnel Services	\$477,708,903	\$513,704,866	\$3,870,074	(\$336,515)	\$235,503	\$517,473,928	\$545,136,717	\$539,466,967	\$21,993,039	4.25%
Operating Expenses	291,792,138	309,005,021	22,573,717	4,339,678	(467,857)	335,450,559	309,682,089	305,714,818	(29,735,741)	-8.86%
Recovered Costs	(29,440,398)	(31,795,876)	(289,323)	(997,703)	1,529	(33,081,373)	(38,245,224)	(38,113,738)	(5,032,365)	15.21%
Capital Equipment	4,460,980	3,782,456	2,296,735	267,479	230,825	6,577,495	3,930,087	3,877,015	(2,700,480)	-41.06%
Fringe Benefits	110,429,460	120,670,575	3,345,997	4,500,000	0	128,516,572	133,620,826	134,616,655	6,100,083	4.75%
<b>Total Direct Expenditures</b>	<b>\$854,951,083</b>	<b>\$915,367,042</b>	<b>\$31,797,200</b>	<b>\$7,772,939</b>	<b>\$0</b>	<b>\$954,937,181</b>	<b>\$954,124,495</b>	<b>\$945,561,717</b>	<b>(\$9,375,464)</b>	<b>-0.98%</b>

## FY 2004 ADOPTED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2002 Carryover	FY 2003 Third Quarter	Other Actions July - June	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Transfers Out</b>										
002 Revenue Stabilization	\$2,511,050	\$0	\$240,983	\$1,148,208	\$0	\$1,389,191	\$0	\$0	(\$1,389,191)	-100.00%
090 Public School Operating	1,079,911,756	1,167,861,517	180,736	833,014	0	1,168,875,267	1,238,475,201	1,238,475,201	69,599,934	5.95%
100 County Transit System	16,063,083	16,738,953	0	1,199,891	0	17,938,844	20,275,993	20,275,993	2,337,149	13.03%
103 Aging Grants & Programs	1,636,511	1,735,999	0	0	0	1,735,999	1,848,836	1,835,826	99,827	5.75%
104 Information Technology	12,788,178	5,921,626	0	0	0	5,921,626	9,449,844	9,449,844	3,528,218	59.58%
106 Community Services Board	74,594,347	78,401,580	0	0	0	78,401,580	80,329,739	80,629,965	2,228,385	2.84%
109 Refuse Collection and Recycling Ops	0	0	0	9,622	0	9,622	0	0	(9,622)	-100.00%
110 Refuse Disposal	5,500,000	3,439,291	0	0	0	3,439,291	2,000,000	1,800,000	(1,639,291)	-47.66%
118 Consolidated Community Funding Pool	5,923,150	6,278,539	0	0	0	6,278,539	6,278,539	6,458,709	180,170	2.87%
119 Contributory Fund	6,697,638	6,456,429	51,318	0	0	6,507,747	7,141,779	7,048,423	540,676	8.31%
120 E-911 Fund	5,291,176	4,666,094	0	2,308,004	0	6,974,098	7,374,917	5,421,174	(1,552,924)	-22.27%
141 Elderly Housing Programs	1,190,661	1,237,474	0	0	0	1,237,474	1,175,599	1,215,433	(22,041)	-1.78%
144 Housing Trust Fund	300,000	0	0	0	0	0	0	0	0	-
200 County Debt Service	98,009,886	100,089,491	0	0	0	100,089,491	99,096,864	98,445,696	(1,643,795)	-1.64%
201 School Debt Service	105,528,408	113,604,781	0	0	0	113,604,781	120,896,733	120,896,733	7,291,952	6.42%
302 Library Construction	0	0	550,000	0	0	550,000	0	0	(550,000)	-
303 County Construction	4,256,813	2,611,941	0	2,244,050	0	4,855,991	4,793,041	3,093,041	(1,762,950)	-36.30%
304 Primary & Secondary Rd Bond Constr	350,000	0	0	0	0	0	0	0	0	-
308 Public Works Construction	850,277	0	0	0	0	0	0	0	0	-
309 Metro Operations and Construction	11,450,844	12,272,714	0	0	0	12,272,714	16,446,575	12,272,714	0	0.00%
313 Trail Construction	200,000	0	0	0	0	0	0	0	0	-
340 Housing Assistance Program	1,850,000	1,600,000	0	0	0	1,600,000	1,600,000	935,000	(665,000)	-41.56%
500 Retiree Health Benefits	1,917,915	2,228,491	0	0	0	2,228,491	3,089,226	3,088,744	860,253	38.60%
504 Document Services Division	2,755,000	1,900,000	0	0	0	1,900,000	2,900,000	2,900,000	1,000,000	52.63%
<b>Total Transfers Out</b>	<b>\$1,439,576,693</b>	<b>\$1,527,044,920</b>	<b>\$1,023,037</b>	<b>\$7,742,789</b>	<b>\$0</b>	<b>\$1,535,810,746</b>	<b>\$1,623,172,886</b>	<b>\$1,614,242,496</b>	<b>\$78,431,750</b>	<b>5.11%</b>
<b>Total Disbursements</b>	<b>\$2,294,527,776</b>	<b>\$2,442,411,962</b>	<b>\$32,820,237</b>	<b>\$15,515,728</b>	<b>\$0</b>	<b>\$2,490,747,927</b>	<b>\$2,577,297,381</b>	<b>\$2,559,804,213</b>	<b>\$69,056,286</b>	<b>2.77%</b>
<b>Total Ending Balance</b>	<b>\$94,569,059</b>	<b>\$48,848,239</b>	<b>\$785,823</b>	<b>(\$10,186,042)</b>	<b>\$11,223,930</b>	<b>\$50,671,950</b>	<b>\$59,093,322</b>	<b>\$51,196,084</b>	<b>\$524,134</b>	<b>1.03%</b>
Less:										
Managed Reserve	\$46,457,565	\$48,848,239	\$656,405	\$310,315	\$0	\$49,814,959	\$51,545,948	\$51,196,084	\$1,381,126	2.77%
<i>FY 2003 Third Quarter Review</i>										
Adjustments	0	0	129,418	(11,353,348)	11,223,930	0	0	0	0	-
Reserve for Economic fluctuations and Revenue adjustments	0	0	0	0	0	0	7,547,374	0	0	-
<b>Total Available</b>	<b>\$48,111,494</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$856,991</b>	<b>\$0</b>	<b>\$856,991</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$856,991)</b>	<b>-100.00%</b>

<sup>1</sup> The FY 2003 Revised Beginning Balance reflects audit adjustments for revenue and expenditures and a FY 2002 Beginning Balance adjustment for compensated absences as included in the FY 2002 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2003 Revised beginning balance has been increased by \$5,606,573 for balance adjustments associated with compensated absences, \$321,236 for revenues and \$36,589 based on expenditure reductions for a net increase of \$5,964,398.

<sup>2</sup> 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 Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

**FY 2004 ADOPTED SUMMARY GENERAL FUND EXPENDITURES**

#	Agency Title	FY 2003		FY 2002 Carryover	FY 2003 Third Quarter	Other Actions July - June	FY 2003	FY 2004	FY 2004	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
		FY 2002 Actual	Adopted Budget Plan				Revised Budget Plan	Advertised Budget Plan			
<b>Legis - Exec Functions/Central Services</b>											
01	Board of Supervisors	\$3,678,682	\$4,136,666	\$0	\$0	\$0	\$4,136,666	\$4,261,605	\$4,163,377	\$26,711	0.65%
02	Office of the County Executive	6,074,683	6,498,139	363,486	0	0	6,861,625	6,395,481	6,460,551	(401,074)	-5.85%
04	Department of Cable Communications and Consumer Protection	1,651,293	1,689,904	30,867	(64,349)	0	1,656,422	1,744,209	1,694,791	38,369	2.32%
06	Department of Finance	6,372,120	6,910,054	288,008	0	0	7,198,062	7,166,122	6,986,466	(211,596)	-2.94%
11	Department of Human Resources	5,747,103	6,183,678	446,160	(48,865)	0	6,580,973	6,105,579	5,935,755	(645,218)	-9.80%
12	Department of Purchasing and Supply Management	3,597,518	4,010,668	9,881	0	0	4,020,549	4,049,100	4,020,791	242	0.01%
13	Office of Public Affairs	794,299	857,921	166,407	120,865	0	1,145,193	1,056,787	1,007,608	(137,585)	-12.01%
15	Electoral Board and General Registrar	2,094,180	2,013,545	1,911,127	0	0	3,924,672	2,057,004	2,025,095	(1,899,577)	-48.40%
17	Office of the County Attorney	5,055,844	5,410,333	484,331	0	0	5,894,664	5,490,937	5,334,420	(560,244)	-9.50%
20	Department of Management and Budget	2,584,641	2,976,042	32,522	0	0	3,008,564	2,961,145	2,874,622	(133,942)	-4.45%
37	Office of the Financial and Program Auditor	167,242	185,487	2,400	0	0	187,887	195,616	193,910	6,023	3.21%
41	Civil Service Commission	170,752	196,191	0	0	0	196,191	202,275	201,005	4,814	2.45%
57	Department of Tax Administration	18,969,254	19,931,438	232,999	0	0	20,164,437	20,066,935	19,927,421	(237,016)	-1.18%
70	Department of Information Technology	19,803,801	21,014,486	871,194	0	0	21,885,680	24,090,235	23,435,293	1,549,613	7.08%
<b>Total Legis - Exec Functions/Central Services</b>		<b>\$76,761,412</b>	<b>\$82,014,552</b>	<b>\$4,839,382</b>	<b>\$7,651</b>	<b>\$0</b>	<b>\$86,861,585</b>	<b>\$85,843,030</b>	<b>\$84,261,105</b>	<b>(\$2,600,480)</b>	<b>-2.99%</b>
<b>Judicial Administration</b>											
80	Circuit Court and Records	\$8,470,475	\$8,920,032	\$134,765	\$0	\$0	\$9,054,797	\$8,835,947	\$8,718,833	(\$335,964)	-3.71%
82	Office of the Commonwealth's Attorney	1,584,458	1,994,599	0	0	0	1,994,599	1,995,268	1,935,721	(58,878)	-2.95%
85	General District Court	1,557,380	1,586,059	2,345	0	0	1,588,404	1,582,398	1,527,236	(61,168)	-3.85%
91	Office of the Sheriff	14,084,745	14,123,208	0	106,000	699,066	14,928,274	14,280,331	14,200,802	(727,472)	-4.87%
<b>Total Judicial Administration</b>		<b>\$25,697,058</b>	<b>\$26,623,898</b>	<b>\$137,110</b>	<b>\$106,000</b>	<b>\$699,066</b>	<b>\$27,566,074</b>	<b>\$26,693,944</b>	<b>\$26,382,592</b>	<b>(\$1,183,482)</b>	<b>-4.29%</b>
<b>Public Safety</b>											
04	Department of Cable Communications and Consumer Protection	\$938,425	\$970,385	\$0	\$64,349	\$0	\$1,034,734	\$980,928	\$954,967	(\$79,767)	-7.71%
31	Land Development Services	9,378,194	9,947,557	46,195	456,115	0	10,449,867	10,031,481	9,946,974	(502,893)	-4.81%
81	Juvenile and Domestic Relations District Court	16,853,945	17,375,329	76,546	(258,000)	0	17,193,875	17,939,296	17,763,269	569,394	3.31%
90	Police Department	111,839,835	129,325,400	3,604,391	469,529	0	133,399,320	134,240,750	133,767,887	368,567	0.28%
91	Office of the Sheriff	30,520,590	29,764,234	4,536,771	(123,085)	(699,066)	33,478,854	34,686,841	33,028,832	(450,022)	-1.34%
92	Fire and Rescue Department	106,302,665	111,188,509	1,107,868	1,068,255	0	113,364,632	119,406,724	118,882,242	5,517,610	4.87%
96	Animal Shelter	1,043,641	0	0	0	0	0	0	0	0	-
<b>Total Public Safety</b>		<b>\$276,877,295</b>	<b>\$298,571,414</b>	<b>\$9,371,771</b>	<b>\$1,677,163</b>	<b>(\$699,066)</b>	<b>\$308,921,282</b>	<b>\$317,286,020</b>	<b>\$314,344,171</b>	<b>\$5,422,889</b>	<b>1.76%</b>
<b>Public Works</b>											
08	Facilities Management Division	\$32,795,930	\$33,102,262	\$2,412,241	\$0	\$0	\$35,514,503	\$33,590,905	\$33,435,053	(\$2,079,450)	-5.86%
25	Business Planning and Support	2,514,292	2,548,940	0	0	0	2,548,940	2,642,055	2,616,985	68,045	2.67%
26	Office of Capital Facilities	8,208,103	8,484,031	0	0	0	8,484,031	8,531,901	8,556,286	72,255	0.85%
29	Stormwater Management	7,423,693	8,290,293	348,053	0	0	8,638,346	7,934,339	7,873,453	(764,893)	-8.85%
87	Unclassified Administrative Expenses	220,473	220,474	0	0	0	220,474	223,870	223,870	3,396	1.54%
<b>Total Public Works</b>		<b>\$51,162,491</b>	<b>\$52,646,000</b>	<b>\$2,760,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,406,294</b>	<b>\$52,923,070</b>	<b>\$52,705,647</b>	<b>(\$2,700,647)</b>	<b>-4.87%</b>

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**FY 2004 ADOPTED SUMMARY GENERAL FUND EXPENDITURES**

#	Agency Title	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2002 Carryover	FY 2003 Third Quarter	Other Actions July - June	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Health and Welfare <sup>1</sup></b>											
05	Office for Women	\$480,238	\$481,124	\$0	\$0	\$0	\$481,124	\$289,000	\$0	(\$481,124)	-100.00%
67	Department of Family Services	156,438,246	164,992,586	1,371,968	(49,635)	0	166,314,919	167,812,918	\$166,631,749	1,497,999	0.90%
68	Department of Administration for Human Services	11,441,750	12,004,717	182,606	0	0	12,187,323	9,710,978	9,614,968	(2,572,355)	-21.11%
69	Department of Systems Management for Human Services	4,910,177	5,202,074	53,589	0	0	5,255,663	5,473,447	5,333,961	78,298	1.49%
71	Health Department	36,952,738	38,059,540	438,990	987,875	0	39,486,405	41,473,288	40,171,417	685,012	1.73%
<b>Total Health and Welfare</b>		<b>\$210,223,149</b>	<b>\$220,740,041</b>	<b>\$2,047,153</b>	<b>\$938,240</b>	<b>\$0</b>	<b>\$223,725,434</b>	<b>\$224,759,631</b>	<b>\$221,752,095</b>	<b>(\$1,973,339)</b>	<b>-0.88%</b>
<b>Parks, Recreation and Cultural</b>											
50	Department of Community and Recreation Services	\$11,410,428	\$12,145,380	\$464,400	\$0	\$0	\$12,609,780	\$11,096,103	\$11,158,660	(\$1,451,120)	-11.51%
51	Fairfax County Park Authority	23,880,365	24,266,258	6,314	0	0	24,272,572	22,656,097	22,077,998	(1,616,475)	-6.66%
52	Fairfax County Public Library	26,036,530	27,722,631	99,074	0	0	27,821,705	27,764,404	27,213,865	(607,840)	-2.18%
<b>Total Parks, Recreation and Cultural</b>		<b>\$61,327,323</b>	<b>\$64,134,269</b>	<b>\$569,788</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,704,057</b>	<b>\$61,516,604</b>	<b>\$60,450,523</b>	<b>(\$4,253,534)</b>	<b>-6.57%</b>
<b>Community Development</b>											
16	Economic Development Authority	\$6,895,760	\$6,562,715	\$0	\$0	\$0	\$6,562,715	\$6,690,212	\$6,660,212	\$97,497	1.49%
31	Land Development Services	8,640,253	9,398,341	471,356	(456,115)	0	9,413,582	9,315,175	9,230,374	(183,208)	-1.95%
35	Department of Planning and Zoning	8,200,035	8,820,847	98,530	0	0	8,919,377	8,838,890	8,756,191	(163,186)	-1.83%
36	Planning Commission	624,850	648,870	0	0	0	648,870	673,911	669,481	20,611	3.18%
38	Department of Housing and Community Development	5,566,963	5,320,774	331,559	0	0	5,652,333	5,232,155	5,184,364	(467,969)	-8.28%
39	Office of Human Rights	1,173,850	1,271,426	0	0	0	1,271,426	1,270,211	1,231,969	(39,457)	-3.10%
40	Department of Transportation	4,185,587	5,789,937	1,756,660	0	0	7,546,597	5,990,895	5,954,439	(1,592,158)	-21.10%
<b>Total Community Development</b>		<b>\$35,287,298</b>	<b>\$37,812,910</b>	<b>\$2,658,105</b>	<b>(\$456,115)</b>	<b>\$0</b>	<b>\$40,014,900</b>	<b>\$38,011,449</b>	<b>\$37,687,030</b>	<b>(\$2,327,870)</b>	<b>-5.82%</b>
<b>Non-Departmental</b>											
87	Unclassified Administrative Expenses	\$3,250,822	\$4,454,797	\$3,823,135	\$777,040	\$0	\$9,054,972	\$5,955,363	\$5,955,363	(\$3,099,609)	-34.23%
89	Employee Benefits	114,364,235	128,369,161	5,590,462	4,722,960	0	138,682,583	141,135,384	142,023,191	3,340,608	2.41%
<b>Total Non-Departmental</b>		<b>\$117,615,057</b>	<b>\$132,823,958</b>	<b>\$9,413,597</b>	<b>\$5,500,000</b>	<b>\$0</b>	<b>\$147,737,555</b>	<b>\$147,090,747</b>	<b>\$147,978,554</b>	<b>\$240,999</b>	<b>0.16%</b>
<b>Total General Fund Direct Expenditures</b>		<b>\$854,951,083</b>	<b>\$915,367,042</b>	<b>\$31,797,200</b>	<b>\$7,772,939</b>	<b>\$0</b>	<b>\$954,937,181</b>	<b>\$954,124,495</b>	<b>\$945,561,717</b>	<b>(\$9,375,464)</b>	<b>-0.98%</b>

<sup>1</sup> As part of the Board of Supervisor's deliberations on the FY 2004 Adopted Budget Plan Agency 05, Office for Women is restructured. Support for the Commission for Women including funding and 2/2.0 SYE positions are transferred to Agency 67, Department of Family Services. Remaining funding is reduced and the remaining positions are abolished as part of the FY 2004 Adopted Budget Plan.

**FY 2004 ADOPTED SUMMARY  
OF APPROPRIATED FUNDS BY FUND TYPE**

	General Fund	Special Revenue Funds <sup>1</sup>	Debt Service Funds	Capital Projects Funds	Enterprise Funds <sup>2</sup>	Internal Service Funds <sup>3</sup>	Trust Funds	Agency Funds
<i>Beginning Fund Balance</i>	\$80,245,218	\$156,981,796	\$1,326,106	\$2,240,479	\$159,340,345	\$65,224,486	\$4,385,208,239	\$41,215
<i>Revenues</i>	\$2,559,495,941	\$732,936,849	\$320,000	\$279,626,364	\$118,771,682	\$322,192,155	\$519,390,275	\$5,973,407
<i>Transfers In</i>	\$1,396,150	\$1,390,894,791	\$219,447,617	\$29,502,269	\$193,290,917	\$6,328,905	\$0	\$0
<b><i>Total Available</i></b>	<b>\$2,641,137,309</b>	<b>\$2,280,813,436</b>	<b>\$221,093,723</b>	<b>\$311,369,112</b>	<b>\$471,402,944</b>	<b>\$393,745,546</b>	<b>\$4,904,598,514</b>	<b>\$6,014,622</b>
<i>Expenditures</i>	\$945,561,717	\$2,159,454,473	\$220,538,948	\$309,554,361	\$193,706,116	\$341,167,228	\$311,749,408	\$5,973,407
<i>Transfers Out</i>	\$1,614,242,496	\$31,652,624	\$0	\$1,674,612	\$193,290,917	\$0	\$0	\$0
<b><i>Total Disbursements</i></b>	<b>\$2,559,804,213</b>	<b>\$2,191,107,097</b>	<b>\$220,538,948</b>	<b>\$311,228,973</b>	<b>\$386,997,033</b>	<b>\$341,167,228</b>	<b>\$311,749,408</b>	<b>\$5,973,407</b>
<b><i>Ending Fund Balance</i></b>	<b>\$81,333,096</b>	<b>\$89,706,339</b>	<b>\$554,775</b>	<b>\$140,139</b>	<b>\$84,405,911</b>	<b>\$52,578,318</b>	<b>\$4,592,849,106</b>	<b>\$41,215</b>

<sup>1</sup> Not reflected is the following adjustment to balance which was carried forward from FY 2003 to FY 2004:

Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2003 balance of \$403,570 to balance the FY 2004 budget

<sup>2</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:

Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)

<sup>3</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:

Fund 590, Public School Insurance, assumes carryover of available FY 2003 balance of \$1,411,904 to balance the FY 2004 budget

Fund 590, Public School Insurance, net change in accrued liability of \$403,031

Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve balance of \$11,085,119

**FY 2004 ADOPTED REVENUE AND RECEIPTS BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

<b>Fund Type/ Fund</b>	<b>FY 2002 Actual<sup>1</sup></b>	<b>FY 2003 Adopted Budget Plan<sup>2</sup></b>	<b>FY 2003 Revised Budget Plan<sup>3</sup></b>	<b>FY 2004 Advertised Budget Plan<sup>4</sup></b>	<b>FY 2004 Adopted Budget Plan<sup>5</sup></b>	<b>Increase/ (Decrease) Over Revised</b>	<b>% Increase/ (Decrease) Over Revised</b>
<b>GOVERNMENTAL FUNDS</b>							
<b>G00 General Fund Group</b>							
001 General Fund	\$2,300,312,752	\$2,441,636,904	\$2,442,925,086	\$2,585,489,909	\$2,558,932,197	\$116,007,111	4.75%
002 Revenue Stabilization Fund	660,429	691,167	691,167	563,744	563,744	(127,423)	-18.44%
<b>Total General Fund Group</b>	<b>\$2,300,973,181</b>	<b>\$2,442,328,071</b>	<b>\$2,443,616,253</b>	<b>\$2,586,053,653</b>	<b>\$2,559,495,941</b>	<b>\$115,879,688</b>	<b>4.74%</b>
<b>G10 Special Revenue Funds</b>							
090 Public School Operating	\$387,933,748	\$379,858,539	\$374,562,067	\$365,768,603	\$383,408,299	\$8,846,232	2.36%
100 County Transit Systems	7,209,415	6,625,000	8,730,128	6,845,000	6,845,000	(1,885,128)	-21.59%
102 Federal/State Grant Fund	38,737,457	45,094,458	95,348,628	59,889,229	59,889,229	(35,459,399)	-37.19%
103 Aging Grants and Programs	2,482,566	2,406,073	3,189,478	2,463,533	2,463,533	(725,945)	-22.76%
104 Information Technology	1,429,337	1,162,000	1,027,284	200,000	200,000	(827,284)	-80.53%
105 Cable Communications	11,176,993	11,021,424	11,021,424	10,629,784	10,629,784	(391,640)	-3.55%
106 Community Services Board	33,490,763	31,415,193	35,438,795	31,389,774	32,233,485	(3,205,310)	-9.04%
108 Leaf Collection	813,405	752,298	910,889	777,162	777,162	(133,727)	-14.68%
109 Refuse Collection & Recycling Ops	11,846,782	12,031,917	12,069,664	12,040,595	12,040,595	(29,069)	-0.24%
110 Refuse Disposal	37,421,828	43,135,342	43,135,342	44,900,244	44,900,244	1,764,902	4.09%
111 Reston Community Center	5,331,099	5,280,956	5,280,956	5,710,441	5,710,441	429,485	8.13%
112 Energy Resource Recovery Facility	31,232,457	33,631,273	34,569,229	34,046,395	34,046,395	(522,834)	-1.51%
113 McLean Community Center	2,874,715	3,032,213	3,258,962	3,452,285	3,452,285	193,323	5.93%
114 I-95 Refuse Disposal	6,718,073	6,640,942	6,666,357	6,034,770	6,034,770	(631,587)	-9.47%
115 Burgundy Village Community Center	31,775	28,556	32,616	36,268	36,268	3,652	11.20%
116 Integrated Pest Management Program	1,067,303	977,225	977,225	1,121,651	1,121,651	144,426	14.78%
120 E-911 Fund	17,031,123	19,619,071	16,882,214	19,404,897	21,302,084	4,419,870	26.18%
141 Elderly Housing Programs	1,746,039	1,747,783	1,747,783	1,794,282	1,794,282	46,499	2.66%
142 Community Development Block Grant	6,148,948	6,235,000	14,552,784	6,235,000	6,235,000	(8,317,784)	-57.16%
143 Homeowner and Business Loan Prgms	832,681	1,088,132	2,607,518	1,057,951	1,057,951	(1,549,567)	-59.43%
144 Housing Trust Fund	3,583,370	966,843	966,843	1,001,411	1,001,411	34,568	3.58%
145 HOME Investment Partnership Grant	1,228,620	2,078,000	6,266,593	2,078,000	2,078,000	(4,188,593)	-66.84%
191 School Food & Nutrition Services	50,377,793	49,557,257	49,505,997	52,854,289	52,854,289	3,348,292	6.76%
192 School Grants & Self Supporting	24,581,304	27,306,459	40,259,250	34,165,233	34,165,233	(6,094,017)	-15.14%
193 School Adult & Community Education	8,456,827	8,371,284	8,824,323	8,659,458	8,659,458	(164,865)	-1.87%
<b>Total Special Revenue Funds</b>	<b>\$693,784,421</b>	<b>\$700,063,238</b>	<b>\$777,832,349</b>	<b>\$712,556,255</b>	<b>\$732,936,849</b>	<b>(\$44,895,500)</b>	<b>-5.77%</b>
<b>G20 Debt Service Funds</b>							
200 County Debt Service	\$26,806,705	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.00%
201 School Debt Service	39,186,465	200,000	200,000	200,000	200,000	0	0.00%
<b>Total Debt Service Funds</b>	<b>\$65,993,170</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$0</b>	<b>0.00%</b>

**FY 2004 ADOPTED REVENUE AND RECEIPTS BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

<b>Fund Type/ Fund</b>	<b>FY 2002 Actual<sup>1</sup></b>	<b>FY 2003 Adopted Budget Plan<sup>2</sup></b>	<b>FY 2003 Revised Budget Plan<sup>3</sup></b>	<b>FY 2004 Advertised Budget Plan<sup>4</sup></b>	<b>FY 2004 Adopted Budget Plan<sup>5</sup></b>	<b>Increase/ (Decrease) Over Revised</b>	<b>% Increase/ (Decrease) Over Revised</b>
<b>G30 Capital Project Funds</b>							
301 Contributed Roadway Improvement	\$9,074,665	\$4,853,653	\$7,210,624	\$2,265,281	\$2,265,281	(\$4,945,343)	-68.58%
302 Library Construction	3,850,000	0	0	0	0	0	-
303 County Construction	10,999,073	6,867,776	5,037,776	10,772,776	26,217,776	21,180,000	420.42%
304 Primary & Secondary Rd Bond Construction	12,664,566	500,000	9,926,083	0	0	(9,926,083)	-100.00%
306 No VA Regional Park Authority	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	0	0.00%
307 Sidewalk Construction	1,076,182	300,000	2,478,479	300,000	300,000	(2,178,479)	-87.90%
308 Public Works Construction	1,288,366	2,920,000	3,857,123	2,515,000	2,045,000	(1,812,123)	-46.98%
309 Metro Operations & Construction	13,895,000	12,154,147	0	2,919,980	2,919,980	2,919,980	-
310 Storm Drainage Bond Construction	92	939,363	4,512,209	0	0	(4,512,209)	-100.00%
311 County Bond Construction	1,267,664	3,710,000	23,669,841	1,000,000	1,000,000	(22,669,841)	-95.78%
312 Public Safety Construction	67,143,361	9,305,338	49,417,633	34,970,552	34,970,552	(14,447,081)	-29.23%
313 Trail Construction	337,914	75,000	246,081	75,000	0	(246,081)	-100.00%
314 Neighborhood Improvement Program	555,094	45,000	2,509,069	30,000	30,000	(2,479,069)	-98.80%
315 Commercial Revitalization Program	64,777	0	14,459,449	0	0	(14,459,449)	-100.00%
316 Pro Rata Share Drainage Construction	1,487,128	135,000	24,791,391	0	0	(24,791,391)	-100.00%
340 Housing Assistance Program	2,007,689	0	12,421,480	0	0	(12,421,480)	-100.00%
341 Housing G O Bond Construction	0	0	324,670	0	0	(324,670)	-100.00%
370 Park Authority Bond Construction	8,000,000	19,890,000	53,364,334	10,000,000	10,000,000	(43,364,334)	-81.26%
390 School Construction	139,798,784	138,935,552	381,421,573	197,627,775	197,627,775	(183,793,798)	-48.19%
<b>Total Capital Project Funds</b>	<b>\$275,760,355</b>	<b>\$202,880,829</b>	<b>\$597,897,815</b>	<b>\$264,726,364</b>	<b>\$279,626,364</b>	<b>(\$318,271,451)</b>	<b>-53.23%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$3,336,511,127</b>	<b>\$3,345,592,138</b>	<b>\$3,819,666,417</b>	<b>\$3,563,656,272</b>	<b>\$3,572,379,154</b>	<b>(\$247,287,263)</b>	<b>-6.47%</b>
<b>PROPRIETARY FUNDS</b>							
<b>G40 Enterprise Funds</b>							
400 Sewer Revenue	\$164,718,647	\$118,112,000	\$118,112,000	\$118,747,684	\$118,747,684	\$635,684	0.54%
401 Sewer Operation & Maintenance	93,893	0	0	0	0	0	-
408 Sewer Bond Construction	3,858,894	300,000	300,000	23,998	23,998	(276,002)	-92.00%
<b>Total Enterprise Funds</b>	<b>\$168,671,434</b>	<b>\$118,412,000</b>	<b>\$118,412,000</b>	<b>\$118,771,682</b>	<b>\$118,771,682</b>	<b>\$359,682</b>	<b>0.30%</b>



**FY 2004 ADOPTED REVENUE AND RECEIPTS BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/ Fund	FY 2002 Actual <sup>1</sup>	FY 2003 Adopted Budget Plan <sup>2</sup>	FY 2003 Revised Budget Plan <sup>3</sup>	FY 2004 Advertised Budget Plan <sup>4</sup>	FY 2004 Adopted Budget Plan <sup>5</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G50 Internal Service Funds</b>							
501 County Insurance Fund	\$5,790,638	\$9,016,552	\$12,383,377	\$10,160,992	\$10,154,889	(\$2,228,488)	-18.00%
502 County Central Stores	1,143,307	1,418,903	1,418,903	1,270,755	1,270,755	(148,148)	-10.44%
503 Department of Vehicle Services	45,083,647	46,336,407	46,336,407	48,872,816	48,778,582	2,442,175	5.27%
504 Document Services Division	4,548,166	4,980,534	4,980,534	5,122,971	5,116,214	135,680	2.72%
505 Technology Infrastructure Services	19,825,315	19,612,324	19,612,324	20,751,106	19,799,760	187,436	0.96%
506 Health Benefits Trust	41,389,595	49,915,655	55,637,401	56,802,220	56,802,220	1,164,819	2.09%
590 School Insurance Fund	3,527,136	5,793,240	5,873,240	7,893,240	7,893,240	2,020,000	34.39%
591 School Health Benefits Trust	115,446,131	142,476,813	137,010,032	158,376,495	158,376,495	21,366,463	15.59%
592 School Central Procurement	11,220,582	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$247,974,517</b>	<b>\$293,550,428</b>	<b>\$297,252,218</b>	<b>\$323,250,595</b>	<b>\$322,192,155</b>	<b>\$24,939,937</b>	<b>8.39%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$416,645,951</b>	<b>\$411,962,428</b>	<b>\$415,664,218</b>	<b>\$442,022,277</b>	<b>\$440,963,837</b>	<b>\$25,299,619</b>	<b>6.09%</b>
<b>FIDUCIARY FUNDS</b>							
<b>G60 Trust Funds</b>							
600 Uniformed Retirement	(\$3,282,208)	\$77,133,972	\$51,278,006	\$79,166,781	\$79,909,996	\$28,631,990	55.84%
601 Fairfax County Employees' Retirement	(11,944,159)	197,686,589	126,232,138	193,593,405	193,593,405	67,361,267	53.36%
602 Police Retirement	(4,122,782)	73,482,142	49,169,274	68,620,740	68,866,059	19,696,785	40.06%
691 Educational Employees' Retirement	(11,384,866)	168,109,450	168,109,450	177,020,815	177,020,815	8,911,365	5.30%
<b>Total Trust Funds</b>	<b>(\$30,734,015)</b>	<b>\$516,412,153</b>	<b>\$394,788,868</b>	<b>\$518,401,741</b>	<b>\$519,390,275</b>	<b>\$124,601,407</b>	<b>31.56%</b>
<b>G70 Agency Funds</b>							
700 Route 28 Taxing District	\$6,151,351	\$6,863,962	\$6,863,962	\$5,973,407	\$5,973,407	(\$890,555)	-12.97%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>(\$24,582,664)</b>	<b>\$523,276,115</b>	<b>\$401,652,830</b>	<b>\$524,375,148</b>	<b>\$525,363,682</b>	<b>\$123,710,852</b>	<b>30.80%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$3,728,574,414</b>	<b>\$4,280,830,681</b>	<b>\$4,636,983,465</b>	<b>\$4,530,053,697</b>	<b>\$4,538,706,673</b>	<b>(\$98,276,792)</b>	<b>-2.12%</b>
<b>Appropriated From (Added to) Surplus</b>	<b>\$236,737,427</b>	<b>(\$199,895,478)</b>	<b>\$291,884,183</b>	<b>(\$108,682,033)</b>	<b>(\$199,895,478)</b>	<b>(\$491,779,661)</b>	<b>-168.48%</b>
<b>TOTAL AVAILABLE</b>	<b>\$3,965,311,841</b>	<b>\$4,080,935,203</b>	<b>\$4,928,867,648</b>	<b>\$4,421,371,664</b>	<b>\$4,330,158,219</b>	<b>(\$598,709,429)</b>	<b>-12.15%</b>
<b>Less: Internal Service Funds</b>	<b>(\$254,813,725)</b>	<b>(\$305,868,584)</b>	<b>(\$318,890,432)</b>	<b>(\$341,305,883)</b>	<b>(\$341,167,228)</b>	<b>(\$22,276,796)</b>	<b>6.99%</b>
<b>NET AVAILABLE</b>	<b>\$3,710,498,116</b>	<b>\$3,775,066,619</b>	<b>\$4,609,977,216</b>	<b>\$4,080,065,781</b>	<b>\$3,988,990,991</b>	<b>(\$4,518,902,426)</b>	<b>-113.28%</b>

## FY 2004 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2002 Actual <sup>1</sup>	FY 2003 Adopted Budget Plan <sup>2</sup>	FY 2003 Revised Budget Plan <sup>3</sup>	FY 2004 Advertised Budget Plan <sup>4</sup>	FY 2004 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 on the "Expenditure by Fund/Summary of Appropriated Funds."

**<sup>1</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2001 to FY 2002:**

- Fund 191, School Food and Nutrition Services, change in inventory of (\$146,004)
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of (\$3,206,313)

**<sup>2</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2002 to FY 2003:**

- Fund 090, Public School Operating, assumes carryover of available FY 2002 balance of \$10,000,000 to balance the FY 2003 budget
- Fund 104, Information Technology, assumes carryover of available FY 2002 project balances of \$1,039,577 to balance the FY 2003 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$403,032
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$4,464,235

**<sup>3</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2002 to FY 2003:**

- Fund 403, Sewer Bond Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$403,032

**<sup>4</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:**

- Fund 001, General Fund, impact of FY 2003 Third Quarter Review adjustments of (\$11,353,348)
- Fund 090, Public School Operating, assumes carryover of available FY 2003 balance of \$44,997,280 to balance the FY 2004 budget
- Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2003 balance of \$403,570 to balance the FY 2004 budget
- Fund 200, County Debt Service, assumes carryover of available FY 2003 balance of \$771,331 to balance the FY 2004 budget
- Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, assumes carryover of available FY 2003 balance of \$1,411,904 to balance the FY 2004 budget
- Fund 590, Public School Insurance, net change in accrued liability of \$403,031
- Fund 591, assumes carryover of premium stabilization reserve of \$11,085,119

**<sup>5</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:**

- Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2003 balance of \$403,570 to balance the FY 2004 budget
- Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, assumes carryover of available FY 2003 balance of \$1,411,904 to balance the FY 2004 budget
- Fund 590, Public School Insurance, net change in accrued liability of \$403,031
- Fund 591, assumes carryover of premium stabilization reserve of \$11,085,119

**FY 2004 ADOPTED EXPENDITURES BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2002 Estimate	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>								
<b>G00 General Fund Group</b>								
001 General Fund	\$883,301,563	\$854,951,083	\$915,367,042	\$954,937,181	\$954,124,495	\$945,561,717	(\$9,375,464)	-0.98%
<b>G10 Special Revenue Funds</b>								
090 Public School Operating	\$1,492,934,786	\$1,418,384,288	\$1,525,256,289	\$1,546,909,400	\$1,643,448,729	\$1,638,332,823	\$91,423,423	5.91%
100 County Transit Systems	31,583,741	26,849,790	24,799,377	30,782,286	29,401,791	29,401,791	(1,380,495)	-4.48%
102 Federal/State Grant Fund	90,782,371	38,312,186	45,094,458	96,656,845	59,889,229	59,889,229	(36,767,616)	-38.04%
103 Aging Grants and Programs	5,148,349	3,917,061	4,142,072	5,663,190	4,312,369	4,299,359	(1,363,831)	-24.08%
104 Information Technology	40,098,951	15,982,967	8,123,203	30,926,557	9,649,844	9,649,844	(21,276,713)	-68.80%
105 Cable Communications	19,146,883	4,562,609	5,770,594	19,806,577	5,997,305	5,977,756	(13,828,821)	-69.82%
106 Community Services Board	110,391,730	104,777,041	109,816,773	115,172,142	113,554,904	114,698,841	(473,301)	-0.41%
108 Leaf Collection	1,277,693	1,230,990	1,179,256	1,361,270	1,263,584	1,263,584	(97,686)	-7.18%
109 Refuse Collection and Recycling Ops	14,587,430	13,803,199	14,381,528	14,765,021	15,360,652	15,326,107	561,086	3.80%
110 Refuse Disposal	42,851,458	38,093,961	46,578,027	49,221,028	48,177,101	48,130,925	(1,090,103)	-2.21%
111 Reston Community Center	5,504,239	5,017,551	5,791,907	5,910,548	6,257,512	6,244,218	333,670	5.65%
112 Energy Resource Recovery Facility	33,895,791	34,051,811	33,891,795	34,829,751	33,495,093	33,492,024	(1,337,727)	-3.84%
113 McLean Community Center	3,026,681	2,540,924	2,813,976	3,189,022	3,201,869	3,193,648	4,626	0.15%
114 I-95 Refuse Disposal	30,393,983	5,414,927	5,671,914	30,349,799	21,316,048	21,302,767	(9,047,032)	-29.81%
115 Burgundy Village Community Center	26,850	24,092	23,155	24,361	26,085	26,085	1,724	7.08%
116 Integrated Pest Management Program	913,999	580,171	902,156	902,156	984,189	1,981,677	1,079,521	119.66%
118 Consolidated Community Funding Pool	6,241,342	5,882,168	6,278,539	6,637,713	6,278,539	6,458,709	(179,004)	-2.70%
119 Contributory Fund	6,845,586	6,728,376	6,578,927	6,686,798	7,141,779	7,048,423	361,625	5.41%
120 E-911 Fund	30,738,228	24,157,613	24,285,165	29,800,695	26,779,814	26,723,258	(3,077,437)	-10.33%
141 Elderly Housing Programs	3,311,036	3,134,159	3,130,706	3,299,145	3,124,015	3,163,849	(135,296)	-4.10%
142 Community Development Block Grant	14,395,803	5,941,046	6,235,000	15,253,434	6,235,000	6,235,000	(9,018,434)	-59.12%
143 Homeowner and Business Loan Prgms	4,655,794	489,845	1,088,132	5,270,026	1,057,951	1,057,951	(4,212,075)	-79.93%
144 Housing Trust Fund	11,246,576	1,590,373	966,843	13,006,416	1,001,411	1,001,411	(12,005,005)	-92.30%
145 HOME Investment Partnership Grant	5,427,769	1,385,545	2,078,000	6,218,941	2,078,000	2,078,000	(4,140,941)	-66.59%
191 School Food & Nutrition Services	51,622,248	50,836,085	49,557,257	50,210,467	52,529,322	52,529,322	2,318,855	4.62%
192 School Grants & Self Supporting	50,837,237	38,061,280	45,460,720	58,866,734	50,293,077	50,188,283	(8,678,451)	-14.74%
193 School Adult & Community Education	13,915,075	10,774,128	9,471,415	13,389,567	9,759,589	9,759,589	(3,629,978)	-27.11%
<b>Total Special Revenue Funds</b>	<b>\$2,121,801,629</b>	<b>\$1,862,524,186</b>	<b>\$1,989,367,184</b>	<b>\$2,195,109,889</b>	<b>\$2,162,614,801</b>	<b>\$2,159,454,473</b>	<b>(\$35,655,416)</b>	<b>-1.62%</b>
<b>G20 Debt Service Funds</b>								
200 County Debt Service	\$99,631,721	\$121,628,381	\$100,462,441	\$104,476,155	\$100,093,383	\$99,442,215	(\$5,033,940)	-4.82%
201 School Debt Service	108,040,427	141,874,859	113,847,918	118,645,176	121,096,733	121,096,733	2,451,557	2.07%
<b>Total Debt Service Funds</b>	<b>\$207,672,148</b>	<b>\$263,503,240</b>	<b>\$214,310,359</b>	<b>\$223,121,331</b>	<b>\$221,190,116</b>	<b>\$220,538,948</b>	<b>(\$2,582,383)</b>	<b>-1.16%</b>

**FY 2004 ADOPTED EXPENDITURES BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2002 Estimate	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G30 Capital Project Funds</b>								
300 Countywide Roadway Improvement	\$2,415,877	\$637,943	\$0	\$1,698,601	\$0	\$0	(\$1,698,601)	-100.00%
301 Contributed Roadway Improvement	41,689,525	7,894,841	4,743,653	35,661,322	2,155,281	2,155,281	(33,506,041)	-93.96%
302 Library Construction	5,763,239	5,437,694	0	855,239	0	0	(855,239)	-100.00%
303 County Construction	33,797,111	16,512,276	11,104,717	31,335,444	15,565,817	29,310,817	(2,024,627)	-6.46%
304 Primary & Secondary Rd Bond Construction	37,989,698	10,512,414	500,000	25,369,158	0	0	(25,369,158)	-100.00%
306 No VA Regional Park Authority	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	0	0.00%
307 Sidewalk Construction	7,800,416	1,065,819	300,000	7,210,825	300,000	300,000	(6,910,825)	-95.84%
308 Public Works Construction	13,091,695	3,975,116	2,920,000	11,929,113	2,515,000	2,045,000	(9,884,113)	-82.86%
309 Metro Operations and Construction	19,559,959	16,426,402	27,553,761	25,379,308	20,042,283	15,868,422	(9,510,886)	-37.47%
310 Storm Drainage Bond Construction	3,720,637	29,991	939,363	4,630,009	0	0	(4,630,009)	-100.00%
311 County Bond Construction	30,504,252	7,115,376	2,085,000	24,898,866	1,000,000	1,000,000	(23,898,866)	-95.98%
312 Public Safety Construction	60,390,402	29,764,413	9,305,338	87,678,547	34,970,552	34,970,552	(52,707,995)	-60.12%
313 Trail Construction	1,074,604	519,909	75,000	629,695	75,000	0	(629,695)	-100.00%
314 Neighborhood Improvement Program	3,085,655	593,668	0	2,491,987	0	0	(2,491,987)	-100.00%
315 Commercial Revitalization Program	14,980,487	1,345,555	0	13,699,709	0	0	(13,699,709)	-100.00%
316 Pro Rata Share Drainage Construction	22,565,209	1,486,722	135,000	24,794,770	0	0	(24,794,770)	-100.00%
340 Housing Assistance Program	14,185,815	5,715,982	1,600,000	15,205,904	1,600,000	935,000	(14,270,904)	-93.85%
341 Housing G O Bond Construction	410,881	0	0	410,881	0	0	(410,881)	-100.00%
370 Park Authority Bond Construction	36,091,474	11,279,221	19,890,000	54,702,253	10,000,000	10,000,000	(44,702,253)	-81.72%
390 School Construction	423,587,521	198,648,252	153,476,261	394,785,144	208,319,289	210,719,289	(184,065,855)	-46.62%
<b>Total Capital Project Funds</b>	<b>\$774,954,457</b>	<b>\$321,211,594</b>	<b>\$236,878,093</b>	<b>\$765,616,775</b>	<b>\$298,793,222</b>	<b>\$309,554,361</b>	<b>(\$456,062,414)</b>	<b>-59.57%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$3,987,729,797</b>	<b>\$3,302,190,103</b>	<b>\$3,355,922,678</b>	<b>\$4,138,785,176</b>	<b>\$3,636,722,634</b>	<b>\$3,635,109,499</b>	<b>(\$503,675,677)</b>	<b>-12.17%</b>
<b>PROPRIETARY FUNDS</b>								
<b>G40 Enterprise Funds</b>								
401 Sewer Operation and Maintenance	\$66,455,862	\$60,980,690	\$63,826,040	\$67,248,950	\$71,699,978	\$71,594,535	\$4,345,585	6.46%
402 Sewer Construction Improvements	113,229,901	46,559,106	45,712,000	120,841,795	31,534,000	31,534,000	(89,307,795)	-73.90%
403 Sewer Bond Parity Debt Service	13,372,964	13,291,790	13,528,282	13,528,282	68,702,004	68,702,004	55,173,722	407.84%
407 Sewer Bond Subordinate Debt	18,314,214	17,330,913	18,236,861	21,099,797	21,875,577	21,875,577	775,780	3.68%
408 Sewer Bond Construction	61,625,968	17,518,424	0	44,107,544	0	0	(44,107,544)	-100.00%
<b>Total Enterprise Funds</b>	<b>\$272,998,909</b>	<b>\$155,680,923</b>	<b>\$141,303,183</b>	<b>\$266,826,368</b>	<b>\$193,811,559</b>	<b>\$193,706,116</b>	<b>(\$73,120,252)</b>	<b>-27.40%</b>

**FY 2004 ADOPTED EXPENDITURES BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2002 Estimate	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G50 Internal Service Funds</b>								
500 Retiree Health Benefits	\$2,042,781	\$2,039,217	\$2,299,936	\$2,299,936	\$3,092,790	\$3,092,308	\$792,372	34.45%
501 County Insurance Fund	10,368,929	10,748,811	10,039,438	12,573,438	10,530,683	10,524,580	(2,048,858)	-16.30%
502 County Central Stores	1,486,397	1,221,295	1,418,903	1,445,882	1,270,755	1,270,755	(175,127)	-12.11%
503 Department of Vehicle Services	48,589,715	39,970,946	47,776,767	52,750,858	45,509,398	45,415,164	(7,335,694)	-13.91%
504 Document Services Division	8,257,336	7,913,041	7,652,368	8,037,278	7,875,478	7,868,721	(168,557)	-2.10%
505 Technology Infrastructure Services	20,833,116	17,551,208	19,776,336	21,985,692	22,680,772	22,649,693	664,001	3.02%
506 Health Benefits Trust Fund	46,569,840	44,848,596	49,877,306	50,343,242	57,050,992	57,050,992	6,707,750	13.32%
590 School Insurance Fund	7,356,037	3,848,815	5,793,240	9,192,366	9,493,240	9,493,240	300,874	3.27%
591 School Health Benefits Trust	123,382,669	115,035,999	147,234,290	146,261,740	169,801,775	169,801,775	23,540,035	16.09%
592 School Central Procurement	14,000,000	11,635,797	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$282,886,820</b>	<b>\$254,813,725</b>	<b>\$305,868,584</b>	<b>\$318,890,432</b>	<b>\$341,305,883</b>	<b>\$341,167,228</b>	<b>\$22,276,796</b>	<b>6.99%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$555,885,729</b>	<b>\$410,494,648</b>	<b>\$447,171,767</b>	<b>\$585,716,800</b>	<b>\$535,117,442</b>	<b>\$534,873,344</b>	<b>(\$50,843,456)</b>	<b>-8.68%</b>
<b>FIDUCIARY FUNDS</b>								
<b>G60 Trust Funds</b>								
600 Uniformed Retirement	\$27,538,665	\$23,273,449	\$32,301,833	\$32,301,833	\$34,184,624	\$34,233,280	\$1,931,447	5.98%
601 Fairfax County Employees' Retirement	82,577,906	83,100,647	93,335,300	93,340,338	101,061,628	101,055,357	7,715,019	8.27%
602 Police Retirement	27,410,408	27,947,457	31,223,195	31,223,195	34,797,219	34,845,875	3,622,680	11.60%
691 Educational Employees' Retirement	114,661,082	108,006,942	129,944,215	129,965,764	141,614,896	141,614,896	11,649,132	8.96%
<b>Total Trust Funds</b>	<b>\$252,188,061</b>	<b>\$242,328,495</b>	<b>\$286,804,543</b>	<b>\$286,831,130</b>	<b>\$311,658,367</b>	<b>\$311,749,408</b>	<b>\$24,918,278</b>	<b>8.69%</b>
<b>G70 Agency Funds</b>								
700 Route 28 Taxing District	\$6,087,185	\$6,141,323	\$6,863,962	\$6,863,962	\$5,973,407	\$5,973,407	(\$890,555)	-12.97%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$258,275,246</b>	<b>\$248,469,818</b>	<b>\$293,668,505</b>	<b>\$293,695,092</b>	<b>\$317,631,774</b>	<b>\$317,722,815</b>	<b>\$24,027,723</b>	<b>8.18%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$4,801,890,772</b>	<b>\$3,961,154,569</b>	<b>\$4,096,762,950</b>	<b>\$5,018,197,068</b>	<b>\$4,489,471,850</b>	<b>\$4,487,705,658</b>	<b>(\$530,491,410)</b>	<b>-10.57%</b>
<b>Less: Internal Service Funds <sup>1</sup></b>	<b>(\$282,886,820)</b>	<b>(\$254,813,725)</b>	<b>(\$305,868,584)</b>	<b>(\$318,890,432)</b>	<b>(\$341,305,883)</b>	<b>(\$341,167,228)</b>	<b>(\$22,276,796)</b>	<b>6.99%</b>
<b>NET EXPENDITURES</b>	<b>\$4,519,003,952</b>	<b>\$3,706,340,844</b>	<b>\$3,790,894,366</b>	<b>\$4,699,306,636</b>	<b>\$4,148,165,967</b>	<b>\$4,146,538,430</b>	<b>(\$552,768,206)</b>	<b>-11.76%</b>

<sup>1</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

**FY 2004 ADOPTED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

<b>Fund Type/ Fund</b>	<b>Balance 6/30/01</b>	<b>Balance 6/30/02</b>	<b>Balance 6/30/03</b>	<b>Balance 6/30/04</b>	<b>Appropriated From/ (Added to) Surplus</b>
<b>GOVERNMENTAL FUNDS</b>					
<b>G00 General Fund Group</b>					
001 General Fund	\$84,169,489	\$94,569,059	\$50,671,950	\$51,196,084	(\$524,134)
002 Revenue Stabilization Fund	24,321,431	27,492,910	29,573,268	30,137,012	(563,744)
<b>Total General Fund Group</b>	<b>\$108,490,920</b>	<b>\$122,061,969</b>	<b>\$80,245,218</b>	<b>\$81,333,096</b>	<b>(\$1,087,878)</b>
<b>G10 Special Revenue Funds</b>					
090 Public School Operating	\$52,746,527	\$77,622,846	\$44,997,280	\$0	\$44,997,280
100 County Transit Systems	7,185,585	5,043,717	2,365,827	1,649,641	716,186
102 Federal/State Grant Fund	951,880	1,377,151	68,934	68,934	0
103 Aging Grants and Programs	535,697	737,713	0	0	0
104 Information Technology	25,743,099	23,977,647	0	0	0
105 Cable Communications	15,605,539	18,964,394	7,088,933	8,741,482	(1,652,549)
106 Community Services Board	2,184,010	5,492,079	4,160,312	2,324,921	1,835,391
108 Leaf Collection	2,528,427	2,110,842	1,660,461	1,174,039	486,422
109 Refuse Collection and Recycling Ops	14,567,446	12,611,029	9,925,294	6,639,782	3,285,512
110 Refuse Disposal	5,679,774	10,507,641	7,861,246	6,430,565	1,430,681
111 Reston Community Center	2,478,532	2,792,080	2,162,488	1,628,711	533,777
112 Energy Resource Recovery Facility	12,993,592	10,174,238	9,913,716	10,468,087	(554,371)
113 McLean Community Center	2,092,766	2,310,719	2,270,109	2,423,558	(153,449)
114 I-95 Refuse Disposal	75,737,886	77,041,032	53,357,590	38,089,593	15,267,997
115 Burgundy Village Community Center	125,549	133,232	141,487	151,670	(10,183)
116 Integrated Pest Management Program	796,449	1,283,581	1,358,650	498,624	860,026
118 Consolidated Community Funding Pool	318,192	359,174	0	0	0
119 Contributory Fund	270,446	239,708	60,657	60,657	0
120 E-911 Fund	7,779,697	5,944,383	0	0	0
141 Elderly Housing Programs	717,755	520,296	206,408	52,274	154,134
142 Community Development Block Grant	492,784	700,686	36	36	0
143 Homeowner and Business Loan Prgms	2,385,922	2,728,758	66,250	66,250	0
144 Housing Trust Fund	9,975,636	12,268,633	229,060	229,060	0
145 HOME Investment Partnership Grant	109,273	(47,652)	0	0	0
191 School Food & Nutrition Services	10,395,824	9,791,528	9,087,058	9,412,025	(324,967)
192 School Grants & Self Supporting	3,751,539	3,294,954	0	0	0
193 School Adult & Community Education	3,782,283	2,565,113	0	0	0
<b>Total Special Revenue Funds</b>	<b>\$261,932,109</b>	<b>\$290,545,522</b>	<b>\$156,981,796</b>	<b>\$90,109,909</b>	<b>\$66,871,887</b>

**FY 2004 ADOPTED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

<b>Fund Type/ Fund</b>	<b>Balance 6/30/01</b>	<b>Balance 6/30/02</b>	<b>Balance 6/30/03</b>	<b>Balance 6/30/04</b>	<b>Appropriated From/ (Added to) Surplus</b>
<b>G20 Debt Service Funds</b>					
200 County Debt Service	\$1,523,397	\$4,827,445	\$771,331	\$0	\$771,331
201 School Debt Service	2,555,156	5,395,170	554,775	554,775	0
<b>Total Debt Service Funds</b>	<b>\$4,078,553</b>	<b>\$10,222,615</b>	<b>\$1,326,106</b>	<b>\$554,775</b>	<b>\$771,331</b>
<b>G30 Capital Project Funds</b>					
300 Countywide Roadway Improvement	\$2,415,877	\$1,777,934	\$0	\$0	\$0
301 Contributed Roadway Improvement	27,037,274	28,560,698	0	0	0
302 Library Construction	1,913,239	325,545	0	0	0
303 County Construction	20,690,746	19,434,356	0	0	0
304 Primary & Secondary Rd Bond Construction	13,284,523	15,443,075	0	0	0
306 No VA Regional Park Authority	0	0	0	0	0
307 Sidewalk Construction	4,721,983	4,732,346	0	0	0
308 Public Works Construction	10,191,145	8,354,672	0	0	0
309 Metro Operations and Construction	9,078,340	16,562,358	2,130,340	0	2,130,340
310 Storm Drainage Bond Construction	147,699	117,800	0	0	0
311 County Bond Construction	8,701,737	2,854,025	0	0	0
312 Public Safety Construction	1,641,966	39,020,914	0	0	0
313 Trail Construction	365,609	383,614	0	0	0
314 Neighborhood Improvement Program	230,013	191,439	108,521	138,521	(30,000)
315 Commercial Revitalization Program	521,038	(759,740)	0	0	0
316 Pro Rata Share Drainage Construction	2,973	3,379	0	0	0
340 Housing Assistance Program	3,044,335	1,186,042	1,618	1,618	0
341 Housing G O Bond Construction	86,211	86,211	0	0	0
370 Park Authority Bond Construction	4,617,140	1,337,919	0	0	0
390 School Construction	45,690,515	191,398	0	0	0
<b>Total Capital Project Funds</b>	<b>\$154,382,363</b>	<b>\$139,803,985</b>	<b>\$2,240,479</b>	<b>\$140,139</b>	<b>\$2,100,340</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$528,883,945</b>	<b>\$562,634,091</b>	<b>\$240,793,599</b>	<b>\$172,137,919</b>	<b>\$68,655,680</b>
<b>PROPRIETARY FUNDS</b>					
<b>G40 Enterprise Funds</b>					
400 Sewer Revenue	\$161,851,820	\$173,117,699	\$141,033,768	\$66,595,978	\$74,437,790
401 Sewer Operation and Maintenance	5,666,012	5,553,095	199,103	244,830	(45,727)
402 Sewer Construction Improvements	51,467,138	66,670,795	0	0	0
403 Sewer Bond Parity Debt Service	1,368,429	1,205,119	1,044,848	965,751	79,097
406 Sewer Bond Debt Reserve	14,571,766	14,571,766	14,571,766	14,571,766	0
407 Sewer Bond Subordinate Debt	1,105,695	983,301	566,369	0	566,369
408 Sewer Bond Construction	58,891,536	45,732,035	1,924,491	1,948,489	(23,998)
<b>Total Enterprise Funds</b>	<b>\$294,922,396</b>	<b>\$307,833,810</b>	<b>\$159,340,345</b>	<b>\$84,326,814</b>	<b>\$75,013,531</b>

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**FY 2004 ADOPTED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

<b>Fund Type/ Fund</b>	<b>Balance 6/30/01</b>	<b>Balance 6/30/02</b>	<b>Balance 6/30/03</b>	<b>Balance 6/30/04</b>	<b>Appropriated From/ (Added to) Surplus</b>
<b>G50 Internal Service Funds</b>					
500 Retiree Health Benefits	\$231,311	\$110,009	\$38,564	\$35,000	\$3,564
501 County Insurance Fund	30,008,882	25,050,709	24,860,648	24,490,957	369,691
502 County Central Stores	436,107	358,119	331,140	331,140	0
503 Department of Vehicle Services	15,982,162	18,094,863	9,980,412	13,343,830	(3,363,418)
504 Document Services Division	1,774,419	1,164,544	7,800	155,293	(147,493)
505 Technology Infrastructure Services	8,991,875	11,265,982	8,892,614	6,042,681	2,849,933
506 Health Benefits Trust Fund	5,131,741	1,672,740	6,966,899	6,718,127	248,772
590 School Insurance Fund	20,931,414	15,886,475	12,970,381	13,185,316	(214,935)
591 School Health Benefits Trust	8,279,428	8,958,466	0	0	0
592 School Central Procurement	1,591,243	1,176,028	1,176,028	1,176,028	0
<b>Total Internal Service Funds</b>	<b>\$93,358,582</b>	<b>\$83,737,935</b>	<b>\$65,224,486</b>	<b>\$65,478,372</b>	<b>(\$253,886)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$388,280,978</b>	<b>\$391,571,745</b>	<b>\$224,564,831</b>	<b>\$149,805,186</b>	<b>\$74,759,645</b>
<b>FIDUCIARY FUNDS</b>					
<b>G60 Trust Funds</b>					
600 Uniformed Retirement	\$644,181,059	\$617,625,402	\$636,601,575	\$682,278,291	(\$45,676,716)
601 Fairfax County Employees' Retirement	1,811,980,376	1,716,935,570	1,749,827,370	1,842,365,418	(92,538,048)
602 Police Retirement	605,386,894	573,316,655	591,262,734	625,282,918	(34,020,184)
691 Educational Employees' Retirement	1,488,764,682	1,369,372,874	1,407,516,560	1,442,922,479	(35,405,919)
<b>Total Trust Funds</b>	<b>\$4,550,313,011</b>	<b>\$4,277,250,501</b>	<b>\$4,385,208,239</b>	<b>\$4,592,849,106</b>	<b>(\$207,640,867)</b>
<b>G70 Agency Funds</b>					
700 Route 28 Taxing District	\$31,187	\$41,215	\$41,215	\$41,215	\$0
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$4,550,344,198</b>	<b>\$4,277,291,716</b>	<b>\$4,385,249,454</b>	<b>\$4,592,890,321</b>	<b>(\$207,640,867)</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,467,509,121</b>	<b>\$5,231,497,552</b>	<b>\$4,850,607,884</b>	<b>\$4,914,833,426</b>	<b>(\$64,225,542)</b>



**GENERAL FUND PROPERTY TAX RATES  
FY 1995 - FY 2004  
(per \$100 assessed valuation)**

<b>Tax Category</b>	<b>FY 1995</b>	<b>FY 1996</b>	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004 Advertised</b>	<b>FY 2004 Adopted</b>
<b>Real Estate</b>	\$1.16	\$1.16	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.21	\$1.19	\$1.16
Public Service	1.16	1.16	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.19	1.16
<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>2,3</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>4</sup>	1.16	1.16	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.19	1.16
Public Service	1.16	1.16	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.19	1.16

<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 of vehicles 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.

<sup>3</sup> Beginning in FY 1996, the special subclass includes vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations. As of FY 2000, the special subclass includes boats.

<sup>4</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-PROPERTY COUNTY TAX RATES FY 1995 - FY 2004

Tax Category	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004 Advertised	FY 2004 Adopted
<b>Sewage Rates</b>											
Sewer Charge (per 1,000 gal.)	\$2.60	\$2.60	\$2.60	\$2.60	\$2.70	\$2.70	\$2.81	\$2.88	\$2.95	\$3.03	\$3.03
Availability Fee	\$3,863	\$4,101	\$4,353	\$4,621	\$4,621	\$4,621	\$4,898	\$5,069	\$5,247	\$5,431	\$5,431
<b>Refuse Rates</b>											
Collection (per unit)	\$270	\$250	\$250	\$240	\$240	\$210	\$210	\$210	\$210	\$210	\$210
Disposal (per ton)	\$48.00	\$48.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
Leaf Collection <sup>1</sup>	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Lee - Burgundy Village											
Community Center <sup>1,2</sup>	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Dranesville - McLean											
Community Center <sup>1,2</sup>	\$0.027	\$0.027	\$0.027	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028
Hunter Mill - Reston											
Community Center <sup>1,2</sup>	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.052	\$0.052	\$0.052
Route 28 Corridor <sup>1,2</sup>	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Forest Integrated Pest											
Management Program <sup>1,2,3</sup>	\$0.0014	\$0.0014	\$0.0010	\$0.0000	\$0.0000	\$0.0000	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010

<sup>1</sup> Per \$100 assessed value.

<sup>2</sup> These are in special taxing districts which have been set up to support these functions.

<sup>3</sup> This tax was suspended in FY 1998 through FY 2000 due to reduced treatment requirements. The tax was reinstated in FY 2001 to address anticipated increases in the treatment requirements for pests.

## SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES FY 1995 - FY 2004

Tax Category	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004 Advertised	FY 2004 Adopted
<b>Consumer Utility Tax</b>											
Electric											
Residential											
Rate	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%				
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50				
Commercial											
Rate	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%				
Ceiling	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000				
Gas											
Residential											
Rate	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%				
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50				
Commercial											
Rate	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%				
Ceiling	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000				
Telephone											
Residential											
Rate	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Commercial											
Rate	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%
Ceiling	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
<b>E-911 Tax</b>											
Monthly per Phone Line	\$1.30	\$1.30	\$1.69	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$2.00	\$2.50
<b>Local Mobile Telecommunications Tax<sup>2</sup></b>											
Rate	--	--	--	--	--	--	--	--	--	--	10.0%
Ceiling	--	--	--	--	--	--	--	--	--	--	\$30

<sup>1</sup>On January 1, 2001, the calculation method for the Consumer Utility Tax on electricity and gas changed to meet the requirements of the Commonwealth of Virginia's utility deregulation legislation. The following two pages provide a detailed explanation of both the original and replacement calculation methods. Because the change began in the middle of FY 2001, the rates printed on this page apply to the first half of the fiscal year and the new rates apply to the second half of FY 2001 and all future fiscal years.

<sup>2</sup>A Local Mobile Telecommunications tax was approved by the Board of Supervisors as part of the FY 2004 Adopted Budget Plan to be effective on September 1, 2003.

## ELECTRICITY ORIGINAL AND REPLACEMENT CONSUMER UTILITY TAXES

Customer Class as Defined by Electric Power Company	Calculation Method Prior to January 1, 2001 Monthly Tax	Consumption Based Monthly Tax Since January 1, 2001 <sup>1</sup>
<b>Residential</b>	8% of first \$50	\$0.00605 per kWh
Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill
Maximum	\$4.00 per bill	\$4.00 per bill
<b>Master Metered Apartments</b>	8% of bill	\$0.00323 per kWh
Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	\$0.56 per dwelling unit
Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 per dwelling unit
<b>Commercial</b>	10% of first \$10,000	\$0.00594 per kWh
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill
Maximum	\$1,000 per bill	\$1,000 per bill
<b>Industrial</b>	10% of first \$10,000	\$0.00707 per kWh
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill
Maximum	\$1,000 per bill	\$1,000 per bill

<sup>1</sup> Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of electricity as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method, described in this table, is based on usage. The consumption based tax is calculated to be revenue neutral. For more information on this change, please refer to the Consumer Utility Tax section of the General Fund Revenue Overview.

## NATURAL GAS ORIGINAL AND REPLACEMENT CONSUMER UTILITY TAXES

Customer Class as Defined by Gas Company	Calculation Method Prior to January 1, 2001 Monthly Tax	Consumption Based Monthly Tax Since January 1, 2001 <sup>1</sup>
<b>Residential</b>	8% of first \$50	\$0.05259 per CCF
Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill
Maximum	\$4.00 per bill	\$4.00 per bill
<b>Master Metered Apartments</b>	8% of bill	\$0.01192 per CCF
Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	\$0.56 per dwelling unit
Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 per dwelling unit
<b>Nonresidential</b>	10% of first \$3,000	\$0.04794 per CCF
Minimum	10% of \$8.45 bill or \$0.845	\$0.845 per bill
Maximum	\$300 per bill	\$300 per bill
<b>Nonresidential Interruptible</b>	4.5% of first \$6,667	\$0.00563 per CCF
Minimum	4.5% of \$100 bill per meter	\$4.50 per meter
Maximum	\$300 per meter	\$300 per meter

<sup>1</sup> Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of natural gas as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method, described in this table, is based on usage. The consumption based tax is calculated to be revenue neutral. For more information on this change, please refer to the Consumer Utility Tax section of the General Fund Revenue Overview.

## ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS GENERAL FUND, FISCAL YEARS 2002-2004

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
<b>ASSESSED VALUATION OF TAXABLE PROPERTY</b>					
<b>Real Estate</b>					
Local Assessment	\$99,793,391,730	\$114,902,589,425	\$114,902,589,425	\$129,247,150,810	\$129,247,150,810
Public Service Corporations	846,936,463	855,405,787	900,822,001	801,322,001	801,322,001
Supplementals and Norfolk Plan	610,848,915	402,366,640	650,730,433	380,500,000	500,000,000
Less: Tax Relief for Elderly/Disabled	(723,700,728)	(971,130,000)	(850,000,000)	(1,025,000,000)	(1,000,000,000)
Less: Exonerations/Certificates/Tax Abatements	(507,773,775)	(747,000,000)	(550,000,000)	(860,201,163)	(692,031,240)
<b>Total Real Estate Taxable Valuation</b>	<b>\$100,019,702,605</b>	<b>\$114,442,231,852</b>	<b>\$115,054,141,859</b>	<b>\$128,543,771,648</b>	<b>\$128,856,441,571</b>
<b>Personal Property</b>					
Vehicles	\$8,895,669,387	\$8,886,645,564	\$9,142,557,156	\$9,381,350,903	\$9,381,350,903
Business Property (excluding vehicles)	2,687,958,807	2,735,926,122	2,444,034,814	2,444,386,570	2,444,386,570
Mobile Homes	17,473,338	17,729,756	18,345,101	18,732,913	18,732,913
Other Personal Property <sup>1</sup>	8,388,038	8,407,248	8,441,405	8,396,208	8,396,208
Public Service Corporations	2,195,322,044	2,187,792,732	2,245,134,683	2,264,514,765	2,264,514,765
<b>Total Personal Property Valuation</b>	<b>\$13,804,811,614</b>	<b>\$13,836,501,422</b>	<b>\$13,858,513,159</b>	<b>\$14,117,381,359</b>	<b>\$14,117,381,359</b>
<b>Total Taxable Property Valuation</b>	<b>\$113,824,514,219</b>	<b>\$128,278,733,274</b>	<b>\$128,912,655,018</b>	<b>\$142,661,153,007</b>	<b>\$142,973,822,930</b>
<b>TAX RATE (per \$100 assessed value)</b>					
<b>Real Estate</b>					
Regular-Local Assessment	\$1.23	\$1.21	\$1.21	\$1.19	\$1.16
Public Service Corporations-Equalized	1.23	1.21	1.21	1.19	1.16
<b>Personal Property</b>					
Vehicle/Business/Other	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57
Public Service Corporations-Equalized	1.23	1.21	1.21	1.19	1.16
Mobile Homes	1.23	1.21	1.21	1.19	1.16

<sup>1</sup> Other Personal Property includes boats, trailers, and miscellaneous.

**ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS  
GENERAL FUND, FISCAL YEARS 2002-2004**

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
<b>LEVIES AND COLLECTIONS</b>					
<b>Property Tax Levy</b>					
Real Estate Tax Levy	\$1,230,257,857	\$1,384,751,005	\$1,392,155,117	\$1,529,670,883	\$1,494,734,722
Personal Property Tax Levy	475,529,702	475,611,030	473,518,950	484,157,850	483,474,931
<b>Total Property Tax Levy</b>	<b>\$1,705,787,559</b>	<b>\$1,860,362,035</b>	<b>\$1,865,674,067</b>	<b>\$2,013,828,733</b>	<b>\$1,978,209,653</b>
<b>Property Tax Collections</b>					
Collection of Current Taxes	\$1,683,924,190	\$1,838,918,047	\$1,844,228,620	\$1,991,334,543	\$1,955,889,161
Percentage of Total Levy Collected	98.7%	98.8%	98.9%	98.9%	98.9%
Net Collections of Delinquent Taxes	20,743,057	15,079,797	17,529,238	15,079,797	15,467,797
<b>Total Property Tax Collections</b>	<b>\$1,704,667,247</b>	<b>\$1,853,997,844</b>	<b>\$1,861,757,858</b>	<b>\$2,006,414,340</b>	<b>\$1,971,356,958</b>
Yield of \$0.01 per \$100 of Real Estate Tax Collections	\$10,187,549	\$11,610,583	\$11,673,515	\$13,017,732	\$13,048,833
Yield of \$0.01 per \$100 of Personal Property Tax Collections	\$948,809	\$950,585	\$944,712	\$967,668	\$967,668

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
<b><u>TOTAL REAL PROPERTY TAXES</u></b>							
Real Estate Tax - Current	\$1,215,518,339	\$1,367,528,592	\$1,374,348,894	\$1,512,534,475	\$1,478,012,190	(\$34,522,285)	-2.3%
R. E. Tax - Public Service Corps	10,461,771	10,350,410	10,899,946	9,535,732	9,295,335	(240,397)	-2.5%
<b>Subtotal R. E. Tax - Current</b>	<b>\$1,225,980,110</b>	<b>\$1,377,879,002</b>	<b>\$1,385,248,840</b>	<b>\$1,522,070,207</b>	<b>\$1,487,307,525</b>	<b>(\$34,762,682)</b>	<b>-2.3%</b>
R. E. Tax Penalties - Current	\$3,003,319	\$1,287,904	\$1,287,904	\$1,287,904	\$1,287,904	\$0	0.0%
R. E. Tax Interest - Current	69,250	367,941	367,941	367,941	367,941	0	0.0%
R. E. Tax Delinquent - 1st Year	2,323,657	1,668,200	1,668,200	1,668,200	1,668,200	0	0.0%
R. E. Tax Penalties - 1st Year Delinq.	253,842	230,175	230,175	230,175	230,175	0	0.0%
R. E. Tax Interest - 1st Year Delinq.	38,561	252,216	252,216	252,216	252,216	0	0.0%
R. E. Tax Delinquent - 2nd Year	602,127	662,496	662,496	662,496	662,496	0	0.0%
R. E. Tax Penalties - 2nd Year Delinq.	117,421	91,252	91,252	91,252	91,252	0	0.0%
R. E. Tax Interest - 2nd Year Delinq.	22,263	199,853	199,853	199,853	199,853	0	0.0%
R. E. Tax Interest - 3rd Year Delinq.	120	0	0	0	0	0	--
R. E. Tax - Prior Years	754,894	2,107,884	2,107,884	2,107,884	2,107,884	0	0.0%
R. E. PSC - Penalty Current	37,805	0	0	0	0	0	--
R. E. PSC - Interest Current	506	9,235	9,235	9,235	9,235	0	0.0%
PSC, Prior Years	0	2,082	2,082	2,082	2,082	0	0.0%
<b>Subtotal R. E. Tax - Delinquents</b>	<b>\$7,223,765</b>	<b>\$6,879,238</b>	<b>\$6,879,238</b>	<b>\$6,879,238</b>	<b>\$6,879,238</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL REAL PROPERTY TAXES</b>	<b>\$1,233,203,875</b>	<b>\$1,384,758,240</b>	<b>\$1,392,128,078</b>	<b>\$1,528,949,445</b>	<b>\$1,494,186,763</b>	<b>(\$34,762,682)</b>	<b>-2.3%</b>
<b><u>PERSONAL PROPERTY TAXES</u></b>							
Personal Property Tax - Current	\$247,074,409	\$230,684,696	\$231,752,664	\$237,306,629	\$237,300,143	(\$6,486)	0.0%
P. P. Tax - Public Service Corps	24,552,242	28,351,290	27,532,144	27,301,591	26,625,377	(676,214)	-2.5%
<b>Subtotal P. P. Tax - Current</b>	<b>\$271,626,651</b>	<b>\$259,035,986</b>	<b>\$259,284,808</b>	<b>\$264,608,220</b>	<b>\$263,925,520</b>	<b>(\$682,700)</b>	<b>-0.3%</b>
P. P. Tax Penalties - Current	\$3,715,759	\$2,011,741	\$2,612,632	\$2,011,741	\$2,011,741	\$0	0.0%
P. P. Tax Interest - Current	48,421	95,591	124,143	95,591	95,591	0	0.0%
P. P. Tax Delinquent - 1st Year	4,832,228	2,894,020	3,758,441	2,894,020	3,132,020	238,000	8.2%
P. P. Tax Penalties - 1st Year Delinquent	599,755	344,753	447,728	344,753	344,753	0	0.0%
P. P. Tax Interest - 1st Year Delinquent	173,951	70,902	92,080	70,902	70,902	0	0.0%
P. P. Tax Delinquent - 2nd Year	866,482	1,400,866	1,819,293	1,400,866	1,550,866	150,000	10.7%
P. P. Tax Penalties - 2nd Year Delinquent	120,189	84,070	109,181	84,070	84,070	0	0.0%
P. P. Tax Interest - 2nd Year Delinquent	89,842	40,219	52,232	40,219	40,219	0	0.0%



## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
P. P. Tax Delinquent - 3rd Year	463,597	628,499	816,226	628,499	628,499	0	0.0%
P. P. Tax Penalties - 3rd Year Delinquent	94,472	96,879	125,816	96,879	96,879	0	0.0%
P. P. Tax Interest - 3rd Year Delinquent	241,478	86,339	112,128	86,339	86,339	0	0.0%
P. P. Tax Prior Years	17,173	446,680	580,100	446,680	446,680	0	0.0%
<b>Subtotal P. P. Tax - Delinquent</b>	<b>\$11,263,346</b>	<b>\$8,200,559</b>	<b>\$10,650,000</b>	<b>\$8,200,559</b>	<b>\$8,588,559</b>	<b>\$388,000</b>	<b>4.7%</b>
<b>TOTAL PERSONAL PROPERTY TAXES</b>	<b>\$282,889,998</b>	<b>\$267,236,545</b>	<b>\$269,934,808</b>	<b>\$272,808,779</b>	<b>\$272,514,079</b>	<b>(\$294,700)</b>	<b>-0.1%</b>
<b>GENERAL OTHER LOCAL TAXES</b>							
Short-Term Daily Rental	\$543,619	\$546,797	\$546,797	\$557,733	\$557,733	\$0	0.0%
Vehicle Decals	18,694,344	19,018,442	19,018,442	19,463,966	19,463,966	0	0.0%
Bank Franchise Tax	4,563,067	3,663,945	4,011,108	4,011,108	4,011,108	0	0.0%
Cigarette Tax	1,735,694	1,922,003	1,922,003	1,922,003	1,922,003	0	0.0%
Gross Receipts Tax on Rental Cars	768,738	1,000,265	1,000,265	1,000,265	2,000,265	1,000,000	100.0%
Land Transfer Fees	36,299	38,010	38,010	38,010	38,010	0	0.0%
Transient Occupancy Tax	6,347,280	6,978,271	6,220,334	6,347,280	6,347,280	0	0.0%
<b>Subtotal</b>	<b>\$32,689,041</b>	<b>\$33,167,733</b>	<b>\$32,756,959</b>	<b>\$33,340,365</b>	<b>\$34,340,365</b>	<b>\$1,000,000</b>	<b>3.0%</b>
Sales Tax - Local	\$125,446,316	\$126,808,084	\$123,690,068	\$126,163,869	\$126,163,869	\$0	0.0%
Sales Tax - Mobile Home	130,728	90,000	85,500	82,650	82,650	0	0.0%
<b>Subtotal Sales Tax</b>	<b>\$125,577,043</b>	<b>\$126,898,084</b>	<b>\$123,775,568</b>	<b>\$126,246,519</b>	<b>\$126,246,519</b>	<b>\$0</b>	<b>0.0%</b>
Deed of Conveyance Tax	\$4,960,527	\$3,812,721	\$5,277,800	\$4,475,925	\$4,475,925	\$0	0.0%
Recordation Tax	14,847,060	10,686,119	17,625,761	11,854,054	11,854,054	0	0.0%
<b>Subtotal Deed of Conveyance/Recordation</b>	<b>\$19,807,587</b>	<b>\$14,498,840</b>	<b>\$22,903,561</b>	<b>\$16,329,979</b>	<b>\$16,329,979</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Other Local Taxes</b>	<b>\$178,073,671</b>	<b>\$174,564,657</b>	<b>\$179,436,088</b>	<b>\$175,916,863</b>	<b>\$176,916,863</b>	<b>\$1,000,000</b>	<b>0.6%</b>
Electric Utility Tax - Dominion Virginia Power	\$31,406,899	\$32,075,873	\$32,513,764	\$32,675,738	\$32,675,738	\$0	0.0%
Electric Utility Tax - No. Va. Elec.	1,563,666	1,711,450	1,501,943	1,626,838	1,626,838	0	0.0%
<b>Subtotal Electric Utility Tax</b>	<b>\$32,970,566</b>	<b>\$33,787,323</b>	<b>\$34,015,707</b>	<b>\$34,302,576</b>	<b>\$34,302,576</b>	<b>\$0</b>	<b>0.0%</b>
Telephone Utility Tax - Verizon	\$41,680,798	\$45,049,481	\$41,774,852	\$43,364,703	\$43,364,703	\$0	0.0%
Telephone Utility Tax - MCI World Com	53,203	145,022	53,852	55,353	55,353	0	0.0%
Telephone Utility Tax - Misc.	3,323,104	876,507	2,273,070	3,457,358	3,457,358	0	0.0%
<b>Subtotal Telephone Utility Tax</b>	<b>\$45,057,106</b>	<b>\$46,071,010</b>	<b>\$44,101,774</b>	<b>\$46,877,414</b>	<b>\$46,877,414</b>	<b>\$0</b>	<b>0.0%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
Gas Utility Tax - Washington Gas	\$7,975,750	\$9,341,933	\$8,458,924	\$8,297,971	\$8,297,971	\$0	0.0%
Gas Utility Tax - Columbia Gas of VA	365,454	227,842	353,654	380,218	380,218	0	0.0%
<b>Subtotal Gas Utility Tax</b>	<b>\$8,341,204</b>	<b>\$9,569,775</b>	<b>\$8,812,578</b>	<b>\$8,678,189</b>	<b>\$8,678,189</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Consumer Utility Tax</b>	<b>\$86,368,876</b>	<b>\$89,428,108</b>	<b>\$86,930,059</b>	<b>\$89,858,179</b>	<b>\$89,858,179</b>	<b>\$0</b>	<b>0.0%</b>
Electric Consumption Tax	\$2,306,324	\$2,400,258	\$2,352,450	\$2,399,499	\$2,399,499	\$0	0.0%
Natural Gas Consumption Tax	626,466	1,152,000	638,995	651,775	651,775	0	0.0%
<b>Total Consumption Tax</b>	<b>\$2,932,789</b>	<b>\$3,552,258</b>	<b>\$2,991,445</b>	<b>\$3,051,274</b>	<b>\$3,051,274</b>	<b>\$0</b>	<b>0.0%</b>
Mobile Telecommunications Tax	\$0	\$0	\$0	\$0	\$9,500,000	\$9,500,000	---
BPOL Tax - Amusements	\$176,831	\$198,676	\$176,831	\$180,368	\$180,368	\$0	0.0%
BPOL Tax - Builders and Developers	762,380	656,193	762,380	777,628	777,628	0	0.0%
BPOL Tax - Business Service Occupation	15,494,574	14,107,592	15,494,574	15,804,465	15,804,465	0	0.0%
BPOL Tax - Personal Service Occupation	3,860,327	3,867,366	3,860,327	3,937,534	3,937,534	0	0.0%
BPOL Tax - Contractors	5,941,926	5,296,783	5,941,926	6,060,765	6,060,765	0	0.0%
BPOL Tax - Hotels and Motels	989,000	1,060,951	989,000	1,008,780	1,008,780	0	0.0%
BPOL Tax - Prof. & Spec Occupations	11,047,414	8,944,914	11,047,414	11,268,362	11,268,362	0	0.0%
BPOL Tax - Rent of House, Apt & Condo	7,356,224	6,445,915	7,356,224	7,503,348	7,503,348	0	0.0%
BPOL Tax - Repair Service	1,391,356	1,485,688	1,391,356	1,419,183	1,419,183	0	0.0%
BPOL Tax - Retail Merchants	20,756,594	20,777,833	20,756,594	21,171,726	21,171,726	0	0.0%
BPOL Tax - Wholesale Merchants	1,541,600	1,520,524	1,541,600	1,572,432	1,572,432	0	0.0%
BPOL Tax - Real Estate Brokers	1,079,690	1,015,739	1,079,690	1,101,284	1,101,284	0	0.0%
BPOL Tax - Money Lenders	1,692,162	1,191,960	1,692,162	1,726,005	1,726,005	0	0.0%
BPOL Tax - Telephone Companies	802,930	806,820	802,930	818,989	818,989	0	0.0%
BPOL Tax - Utility Companies	(326)	0	0	0	0	0	--
BPOL Tax - Consultant/Specialist	18,042,893	19,395,066	18,042,567	18,403,417	18,403,417	0	0.0%
BPOL Tax - Research and Development	356,180	382,868	356,180	363,304	363,304	0	0.0%
<b>Subtotal Business, Prof. &amp; Occupational</b>	<b>\$91,291,755</b>	<b>\$87,154,888</b>	<b>\$91,291,755</b>	<b>\$93,117,590</b>	<b>\$93,117,590</b>	<b>\$0</b>	<b>0.0%</b>
BPOL Tax - Penalties & Interest - Current Year	\$197,615	\$273,023	\$273,023	\$273,023	\$273,023	\$0	0.0%
BPOL Tax - Delinquent Taxes - Prior Years	1,419,853.34	99,427	99,427	99,427	99,427	0	0.0%
BPOL Tax - Delinquent Penalty & Interest - Prior Years	(21,927.04)	127,550	127,550	127,550	127,550	0	0.0%
<b>Subtotal BPOL - Delinquents</b>	<b>\$1,595,541</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Business, Prof., &amp; Occupational</b>	<b>\$92,887,296</b>	<b>\$87,654,888</b>	<b>\$91,791,755</b>	<b>\$93,617,590</b>	<b>\$93,617,590</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL GENERAL OTHER LOCAL TAXES</b>	<b>\$360,262,632</b>	<b>\$355,199,911</b>	<b>\$361,149,347</b>	<b>\$362,443,906</b>	<b>\$372,943,906</b>	<b>\$10,500,000</b>	<b>2.9%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
<b><u>PERMITS, FEES &amp; REGULATORY LICENSES</u></b>							
Building Permits	\$5,909,301	\$7,400,752	\$5,344,059	\$5,751,226	\$5,344,059	(\$407,167)	-7.1%
Electrical Permits	2,269,602	2,286,016	2,052,508	2,208,889	2,052,508	(156,381)	-7.1%
Plumbing Permits	1,933,511	1,847,554	1,748,565	1,881,789	1,748,565	(133,224)	-7.1%
Mechanical Permits	1,612,329	1,616,596	1,458,105	1,569,199	1,458,105	(111,094)	-7.1%
Cross Connection Charges	300,382	233,894	271,650	292,347	271,650	(20,697)	-7.1%
Swimming Pool Inspection Licenses	475	495	430	462	430	(32)	-6.9%
Home Improvement Inspection Licenses	19,424	20,635	17,566	18,904	17,566	(1,338)	-7.1%
Elevator Inspection Licenses	1,144,738	1,010,848	1,035,240	1,114,116	1,035,240	(78,876)	-7.1%
Appliance Permits	122,437	77,176	110,726	119,162	110,726	(8,436)	-7.1%
Building Re-inspection Fees	35,144	28,979	31,782	34,204	31,782	(2,422)	-7.1%
Electrical Re-inspection Fees	9,184	8,668	8,306	8,938	8,306	(632)	-7.1%
Plumbing Re-inspection Fees	16,632	20,866	15,041	16,187	15,041	(1,146)	-7.1%
Mechanical Re-inspection Fees	10,248	10,987	9,268	9,974	9,268	(706)	-7.1%
Plan Resubmission Fee - new construction	159,046	159,458	143,833	154,791	143,833	(10,958)	-7.1%
Plan Resubmission Fee - alter. construction	117,450	119,925	106,216	114,309	106,216	(8,093)	-7.1%
<b>Subtotal Inspection Services</b>	<b>\$13,659,902</b>	<b>\$14,842,849</b>	<b>\$12,353,295</b>	<b>\$13,294,497</b>	<b>\$12,353,295</b>	<b>(\$941,202)</b>	<b>-7.1%</b>
Site Plan Fees	\$2,491,577	\$2,564,521	\$2,253,250	\$2,424,927	\$2,253,250	(\$171,677)	-7.1%
Subdivision Plat Fees	410,401	346,702	371,145	399,423	371,145	(28,278)	-7.1%
Subdivision Plan Fees	2,360,824	2,156,036	2,135,004	2,297,671	2,135,004	(162,667)	-7.1%
Utility Permit Fees	39,560	45,720	35,776	38,502	35,776	(2,726)	-7.1%
Developer Bond Extension	778,424	681,017	703,965	757,601	703,965	(53,636)	-7.1%
Inspection - Site Plans	2,016,309	1,906,280	1,823,443	1,962,372	1,823,443	(138,929)	-7.1%
Inspection - Subplans	1,464,175	1,172,993	1,324,122	1,425,007	1,324,122	(100,885)	-7.1%
<b>Subtotal Design Review</b>	<b>\$9,561,270</b>	<b>\$8,873,269</b>	<b>\$8,646,705</b>	<b>\$9,305,503</b>	<b>\$8,646,705</b>	<b>(\$658,798)</b>	<b>-7.1%</b>
<b>TOTAL Inspection Services and Design Review</b>	<b>\$23,221,172</b>	<b>\$23,716,118</b>	<b>\$21,000,000</b>	<b>\$22,600,000</b>	<b>\$21,000,000</b>	<b>(\$1,600,000)</b>	<b>-7.1%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
Zoning Fees	\$848,356	\$1,011,644	\$880,162	\$1,050,869	\$1,050,869	\$0	0.0%
Sign Permit Fees	54,805	57,845	57,845	59,580	59,580	0	0.0%
Quarry Inspection Fees	18,625	18,076	18,076	19,354	19,354	0	0.0%
Board of Zoning Appeals Fees	116,183	143,319	143,319	143,319	223,319	80,000	55.8%
Agricultural/Forestall District Application Fee	50	500	250	250	250	0	0.0%
Wetlands Permits	900	600	900	900	900	0	0.0%
<b>TOTAL Zoning Revenue</b>	<b>\$1,038,920</b>	<b>\$1,231,984</b>	<b>\$1,100,552</b>	<b>\$1,274,272</b>	<b>\$1,354,272</b>	<b>\$80,000</b>	<b>6.3%</b>
Dog Licenses	\$239,853	\$242,744	\$242,744	\$242,744	\$242,744	\$0	0.0%
Auto Graveyard Licenses	150	100	100	100	100	0	0.0%
Bondsmen Licenses	300	450	300	300	300	0	0.0%
Carnival Permits	175	865	175	175	175	0	0.0%
Dance Hall Licenses	2,300	2,820	2,300	2,300	2,300	0	0.0%
Fortune Teller Licenses	500	500	500	500	500	0	0.0%
Mixed Drink Establishment Licenses	112,296	112,616	112,616	114,868	114,868	0	0.0%
Land Use Assessment Application Fees	327	600	600	600	600	0	0.0%
Massage Therapy Permits	11,100	8,495	11,250	13,125	13,125	0	0.0%
Election Filing Fees	1,411	700	700	700	700	0	0.0%
Concealed Weapon Permits	46,340	114,765	114,765	37,625	37,625	0	0.0%
Precious Metal Dealers Licenses	4,100	4,925	4,925	4,925	4,925	0	0.0%
Solicitors Licenses	8,105	7,000	8,200	9,000	9,000	0	0.0%
Going Out of Business Fees	715	715	715	845	845	0	0.0%
Fire Prevention Code Permits	889,003	912,855	912,855	921,983	921,983	0	0.0%
Fire Marshal Fees	1,806,204	1,916,352	1,806,204	1,966,204	1,966,204	0	0.0%
Acceptance Test Overtime Fees	262,745	350,400	262,745	262,745	262,745	0	0.0%
Home Childcare Permits	27,152	30,800	28,000	28,000	28,000	0	0.0%
Tax Abatement Application Fees	2,100	2,000	2,500	2,500	2,500	0	0.0%
Alarm Systems Registrations	323,284	75,000	150,000	75,000	75,000	0	0.0%
Taxicab Licenses	118,654	120,166	120,166	122,971	122,971	0	0.0%
<b>Subtotal Misc. Permits, Fees &amp; Licenses</b>	<b>\$3,856,814</b>	<b>\$3,904,868</b>	<b>\$3,782,360</b>	<b>\$3,807,210</b>	<b>\$3,807,210</b>	<b>\$0</b>	<b>0.0%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
Sanitation Inspection Licenses	\$600	\$785	\$785	\$850	\$850	\$0	0.0%
Septic Tank Permits	59,430	59,030	59,030	71,659	71,659	0	0.0%
Septic Tank Truck Licenses	31,563	31,794	31,794	31,794	31,794	0	0.0%
Well Water Supply Permits	18,060	21,000	21,000	40,155	40,155	0	0.0%
Well Water Supply Permits	105	135	135	450	450	0	0.0%
Routine Water Sample Fees	3,360	3,640	3,640	3,640	3,640	0	0.0%
Swimming Pool Licenses	147,955	146,080	146,080	149,720	149,720	0	0.0%
Portable Toilet Fees	385	385	385	550	550	0	0.0%
Private Schools/Day Care Center Licenses	12,750	13,000	13,000	13,000	13,000	0	0.0%
Food Establishment Operating Permits	76,610	76,300	77,925	80,250	80,250	0	0.0%
State Share Septic Tank Permits	34,710	34,125	53,813	73,369	73,369	0	0.0%
State Share Well Permit Fees	10,520	12,360	17,438	28,328	28,328	0	0.0%
Miscellaneous Environmental Fees	7,434	5,212	5,212	5,212	5,212	0	0.0%
Alternate Discharge Permits	130	0	103	103	103	0	0.0%
Site Development Review	14,500	19,700	15,000	20,900	20,900	0	0.0%
Building Permits Review	37,040	37,000	37,000	44,150	44,150	0	0.0%
Public Establishment Review	37,125	41,310	41,310	63,710	63,710	0	0.0%
Hotel Permits--State Health Fee	0	0	4,120	4,120	4,120	0	0.0%
Restaurants--State Health Fee	0	0	45,600	45,600	45,600	0	0.0%
Camps/Campgrounds--State Health Fee	0	0	280	280	280	0	0.0%
Plan Review--State Health Fee	0	0	12,000	12,000	12,000	0	0.0%
<b>Subtotal Health Dept. Permits, Fees &amp; Licenses</b>	<b>\$492,276</b>	<b>\$501,856</b>	<b>\$585,650</b>	<b>\$689,840</b>	<b>\$689,840</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Misc. Permits Fees &amp; Licenses</b>	<b>\$4,349,091</b>	<b>\$4,406,724</b>	<b>\$4,368,010</b>	<b>\$4,497,050</b>	<b>\$4,497,050</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL PERMITS, FEES &amp; REGULATORY LICENSES</b>	<b>\$28,609,183</b>	<b>\$29,354,826</b>	<b>\$26,468,562</b>	<b>\$28,371,322</b>	<b>\$26,851,322</b>	<b>(\$1,520,000)</b>	<b>-5.4%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
<b><u>FINES AND FORFEITURES</u></b>							
Courthouse Maintenance Fees	\$325,862	\$381,628	\$381,628	\$381,628	\$381,628	\$0	0.0%
Juvenile & Domestic Relations Court (J&DR) Fines/Interest	1,630	1,213	1,802	1,838	1,838	0	0.0%
General District Court Fines/Interest	111,350	123,487	113,124	115,386	115,386	0	0.0%
Circuit Court Fines and Penalties	142,330	186,018	142,330	145,177	145,177	0	0.0%
County Fines/Penalties	1,250	500	500	500	500	0	0.0%
County Fines - J&DR Court	138,466	165,391	165,391	165,391	165,391	0	0.0%
General District Court Fines	4,822,328	5,494,398	3,878,005	5,093,946	5,093,946	0	0.0%
Photo Red Light Violations	1,248,297	1,100,000	1,360,353	1,360,353	1,360,353	0	0.0%
Court Security Fees	0	692,395	692,395	706,243	706,243	0	0.0%
Jail Fees / DNA Fees	0	61,475	61,475	62,705	62,705	0	0.0%
Parking Violations	3,398,568	2,349,720	2,467,206	3,532,611	3,570,111	37,500	1.1%
Alarm Ordinance Violations	128,624	441,155	441,155	441,155	441,155	0	0.0%
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$10,318,703</b>	<b>\$10,997,380</b>	<b>\$9,705,364</b>	<b>\$12,006,933</b>	<b>\$12,044,433</b>	<b>\$37,500</b>	<b>0.3%</b>
<b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u></b>							
Interest on Investments	\$25,424,651	\$29,975,797	\$13,433,065	\$13,433,065	\$13,433,065	\$0	0.0%
ACCA Rent	7,518	7,518	7,518	7,668	7,668	0	0.0%
Rent of Real Estate	2,078,441	2,026,717	2,037,187	2,077,931	2,077,931	0	0.0%
Sale of Equipment	7,011	25,800	25,800	26,316	26,316	0	0.0%
Cafeteria Commissions/Vending Machines	131,323	134,166	134,166	136,849	136,849	0	0.0%
Sale of Salvage	2,188	7,675	7,675	7,829	7,829	0	0.0%
Sale of Vehicles	58,741	34,625	34,625	35,318	35,318	0	0.0%
Lewinsville School Rent	132,620	133,690	133,690	136,364	136,364	0	0.0%
Hollin Hall School Rent	145,705	150,885	150,885	153,903	153,903	0	0.0%
Monopole Leases	245,375	240,169	340,513	357,560	357,560	0	0.0%
<b>TOTAL REV. FROM USE OF MONEY &amp; PROPERTY</b>	<b>\$28,233,572</b>	<b>\$32,737,042</b>	<b>\$16,305,124</b>	<b>\$16,372,803</b>	<b>\$16,372,803</b>	<b>\$0</b>	<b>0.0%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
<b><u>CHARGES FOR SERVICES</u></b>							
FCPS Legal Assistance Fees	\$29,797	\$30,916	\$34,008	\$35,858	\$35,858	\$0	0.0%
Commemorative Gifts	13,955	14,280	14,280	14,280	14,280	0	0.0%
Operation Re-entry Fees	0	100	0	0	0	0	--
Copying Machine Revenue - DPWES	45,240	52,575	45,240	45,240	45,240	0	0.0%
Copying Machine Revenue - Misc.	26,042	31,624	31,624	31,624	31,624	0	0.0%
Reimbursement for Recorded Tapes/FOIA Fees	9,047	11,409	9,047	9,047	9,047	0	0.0%
Proposed Vacation Fees	2,800	3,876	3,876	3,876	3,876	0	0.0%
Precinct Locator Sales	630	500	500	630	630	0	0.0%
County Attorney Fees	540	1,000	1,000	1,000	1,000	0	0.0%
Refuse Collection Fees	34,118	20,000	20,000	20,000	20,000	0	0.0%
Parental Support - Boys Probation House	18,779	21,717	21,717	21,717	21,717	0	0.0%
Parental Support - Girls Probation House	11,005	10,000	10,000	10,500	10,500	0	0.0%
Parental Support - Enterprise Learning Center	139,591	118,740	139,591	139,591	139,591	0	0.0%
Commonwealth's Attorney Fees	11,915	11,231	11,231	12,178	12,178	0	0.0%
Police Reports and Photo Fees	103,390	94,790	103,390	103,390	103,390	0	0.0%
Sheriff Fees	66,271	66,271	66,271	66,271	66,271	0	0.0%
Police Reimbursement	564,003	461,290	925,159	564,003	564,003	0	0.0%
Animal Shelter Fees	87,393	86,031	86,031	126,031	126,031	0	0.0%
Land Acquisition Charges for Services	8,423	12,771	9,996	9,996	9,996	0	0.0%
Miscellaneous Charges for Services	1,592	500	500	500	500	0	0.0%
Parking Garage and Meter Fees	246,605	259,000	241,790	391,790	391,790	0	0.0%
Adoption Service Fees	3,763	9,973	9,973	9,973	9,973	0	0.0%
Street Sign Fees	6,055	5,170	5,170	4,648	4,648	0	0.0%
Restricted Parking Fees / Residential Permit Parking Decals	6,375	10,000	0	220,000	220,000	0	0.0%
Comprehensive Plan Sales	13,253	9,000	9,000	9,000	9,000	0	0.0%
Sales - Mapping Division	34,089	42,399	34,089	35,000	35,000	0	0.0%
Publication Sales	68,080	68,474	68,474	62,766	62,766	0	0.0%
Training Seminars - DPWES	315	965	315	315	315	0	0.0%
Copay - Inmate Medical	10,145	6,093	8,226	8,226	8,226	0	0.0%
Coin-Operated Microfilm Readers	6,398	6,827	6,827	6,964	6,964	0	0.0%

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
Library Database Fees	4,440	3,151	3,151	3,308	3,308	0	0.0%
Library Overdue Penalties	1,393,862	1,497,364	1,497,364	1,816,547	1,816,547	0	0.0%
Library Copier Charges	10,230	6,474	6,474	6,474	6,474	0	0.0%
Employee Child Care Center Fees	603,330	636,272	636,272	669,911	669,911	0	0.0%
School Age Child Care (SACC) Fees	17,663,313	18,447,451	18,447,451	20,766,302	20,143,472	(622,830)	-3.0%
County Clerk Fees	7,964,750	6,235,663	9,097,837	6,723,985	6,723,985	0	0.0%
FASTRAN Rider Fees	38,662	15,680	38,662	38,662	38,662	0	0.0%
<b>Subtotal Misc. Charges for Services</b>	<b>\$29,248,194</b>	<b>\$28,309,577</b>	<b>\$31,644,536</b>	<b>\$31,989,603</b>	<b>\$31,366,773</b>	<b>(\$622,830)</b>	<b>-1.9%</b>
Recreation Athletic Programs	\$153,221	\$146,731	\$146,731	\$149,665	\$149,665	\$0	0.0%
Recreation Community Use Fees	35,888	29,706	35,888	43,174	43,174	0	0.0%
Recreation Classes Fees	2,640,284	3,091,011	2,099,423	3,112,981	3,112,981	0	0.0%
Recreation Neighborhood Center Fees	158,866	117,537	139,771	155,439	155,439	0	0.0%
Custodial Fees	248,235	184,530	248,235	248,235	248,235	0	0.0%
Electric Utility Use Fees	7,800	8,766	8,766	8,766	8,766	0	0.0%
Employee Fitness Center Fee	37,316	48,328	37,316	38,062	38,062	0	0.0%
<b>Subtotal Recreation Revenue</b>	<b>\$3,281,609</b>	<b>\$3,626,609</b>	<b>\$2,716,130</b>	<b>\$3,756,322</b>	<b>\$3,756,322</b>	<b>\$0</b>	<b>0.0%</b>
Speech Fees	\$102,535	\$86,383	\$102,535	\$102,535	\$102,535	\$0	0.0%
Hearing Fees	7,724	23,705	7,724	7,724	7,724	0	0.0%
Vital Statistic Fees	343,392	346,089	429,240	437,825	437,825	0	0.0%
Dental Health Fees	17,438	25,768	25,768	25,768	25,768	0	0.0%
Pharmacy Fees	20,613	17,853	20,613	21,025	21,025	0	0.0%
X-Ray Fees	29,290	25,005	29,290	29,876	29,876	0	0.0%
General Medical Clinic Fees	923,162	923,238	923,238	923,238	923,238	0	0.0%
Family Planning Services	26,732	24,651	26,732	27,267	27,267	0	0.0%
Medicaid Dental Fees	70,233	111,772	70,223	70,223	70,223	0	0.0%
Lab Services Fees	349,055	369,568	369,568	380,655	380,655	0	0.0%
Administrative Fees - Health Dept	10,126	8,457	8,457	8,457	8,457	0	0.0%
Medicaid Pediatric Care Coordination	4,972	5,000	5,000	5,000	5,000	0	0.0%
Child Health Fees	0	1,923	0	0	0	0	--
Activities of Daily Living - Personal Care Service	7,460	9,211	9,211	10,674	10,674	0	0.0%
Medicaid Pediatric Clinic Visits	48,883	53,317	53,317	54,383	54,383	0	0.0%
Non-Medicaid Pediatric Clinic Visits	1,962	2,831	1,962	1,962	1,962	0	0.0%
Medicaid Maternal Clinic Visits	1,686	1,553	1,553	1,553	1,553	0	0.0%
Non-Medicaid Maternal Clinic Visits	20,971	24,744	24,744	25,239	25,239	0	0.0%



## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
Dementia & Respite Care Program Fees	3,465	3,197	3,197	3,197	3,197	0	0.0%
Sewage Disposal/Well Water Evaluation	27,810	32,445	27,810	33,865	33,865	0	0.0%
Elderly Day Care Fees	594,135	739,722	666,730	721,053	721,053	0	0.0%
Elderly Day Care Medicaid Reimbursement	100,463	134,113	134,113	134,113	134,113	0	0.0%
<b>Subtotal Health Dept Revenue</b>	<b>\$2,712,106</b>	<b>\$2,970,545</b>	<b>\$2,941,025</b>	<b>\$3,025,632</b>	<b>\$3,025,632</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$35,241,909</b>	<b>\$34,906,731</b>	<b>\$37,301,691</b>	<b>\$38,771,557</b>	<b>\$38,148,727</b>	<b>(\$622,830)</b>	<b>-1.6%</b>
<b>RECOVERED COSTS</b>							
City of Fairfax Public Assistance	\$619,188	\$569,445	\$569,445	\$569,445	\$569,445	\$0	0.0%
City of Fairfax Shared Govt. Expenses	2,596,439	2,648,368	2,192,018	2,235,858	2,235,858	0	0.0%
City of Fairfax - Communications - Fire	86,779	73,440	86,779	88,518	88,518	0	0.0%
City of Fairfax - Communications - Telecomm Services	45,562	45,090	45,090	45,090	45,090	0	0.0%
City of Fairfax - FASTRAN/Employment	12,839	12,839	12,839	12,839	12,839	0	0.0%
Falls Church Public Assistance	774,940	571,203	593,319	593,319	593,319	0	0.0%
Falls Church Health Dept. Services	148,103	137,445	155,732	158,845	158,845	0	0.0%
Falls Church - FASTRAN/Employment	14,119	14,119	14,119	14,119	14,119	0	0.0%
Pre-Release Room and Board	285,504	360,104	360,104	367,306	367,306	0	0.0%
Boarding of Prisoners	11,717	3,091	11,717	11,951	11,951	0	0.0%
Professional Dues Deduction	10,421	10,820	10,820	12,920	12,920	0	0.0%
Hospital Reimbursement	0	509	0	0	0	0	--
Recovered Costs - Circuit Court	4,164	6,891	4,164	4,164	4,164	0	0.0%
Recovered Costs - General District Court	63,569	81,670	63,569	64,840	64,840	0	0.0%
Misc. Recovered Costs - Other	115,979	94,761	94,761	99,500	99,500	0	0.0%
Misc. Recovered Costs - Fire and Rescue Hazmat	15,572	56,919	56,919	56,919	56,919	0	0.0%
Credit Card Charges	5,190	0	0	0	0	0	--
Employer Child Care Referral Fee	75	0	0	0	0	0	--
Fairfax Hospital Assn. Reimbursement	388,172	382,334	392,813	400,669	400,669	0	0.0%
Child Care Services for Other Jurisdictions	125,823	90,327	127,867	127,867	127,867	0	0.0%
CPAN, Circuit Court Computer Service	17,254	70,741	0	0	0	0	--
Golden Gazette	34,732	33,462	34,732	37,732	37,732	0	0.0%
FASTRAN/Employment	74,698	89,203	89,203	89,203	89,203	0	0.0%
<b>TOTAL RECOVERED COSTS</b>	<b>\$5,450,839</b>	<b>\$5,352,781</b>	<b>\$4,916,010</b>	<b>\$4,991,104</b>	<b>\$4,991,104</b>	<b>\$0</b>	<b>0.0%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
<b><u>REVENUE FROM THE COMMONWEALTH</u></b>							
State Shared ABC Profits	\$2,537,432	\$1,130,797	\$890,136	\$547,468	\$547,468	\$0	0.0%
State Shared Rolling Stock Tax	117,456	105,710	116,901	116,901	116,901	0	0.0%
State Shared Law Enforcement (HB 599)	15,736,826	16,230,109	16,124,428	16,124,428	16,124,428	0	0.0%
State Indirect Aid	77,566	28,736	28,736	28,736	28,736	0	0.0%
<b>Subtotal Non-Categorical State Aid</b>	<b>\$18,469,280</b>	<b>\$17,495,352</b>	<b>\$17,160,201</b>	<b>\$16,817,533</b>	<b>\$16,817,533</b>	<b>\$0</b>	<b>0.0%</b>
State Shared Commonwealth Atty. Expenses	\$1,197,788	\$1,367,005	\$1,218,062	\$1,186,392	\$1,186,392	\$0	0.0%
State Shared Sheriff Expenses	10,581,727	11,325,064	11,325,064	11,030,612	11,030,612	0	0.0%
State Shared Dept. of Tax Admin/Finance Expenses	2,410,427	2,382,298	2,317,070	2,256,826	2,256,826	0	0.0%
State Shared Medical Examiner Expenses	8,730	8,868	8,868	8,637	8,637	0	0.0%
State Shared General Registrar Expense	94,098	85,007	85,007	82,797	82,797	0	0.0%
State Shared Retirement - Comm Atty.	36,889	41,858	41,858	40,770	40,770	0	0.0%
State Shared General Retirement - Sheriff	343,671	346,287	346,287	337,284	337,284	0	0.0%
State Shared Retirement - Dept. of Tax Admin./Finance	69,735	71,671	71,671	69,808	69,808	0	0.0%
State Shared Retirement - Circuit Court	93,281	99,562	84,876	82,669	82,669	0	0.0%
<b>Subtotal Shared Expenses</b>	<b>\$14,836,346</b>	<b>\$15,727,620</b>	<b>\$15,498,763</b>	<b>\$15,095,795</b>	<b>\$15,095,795</b>	<b>\$0</b>	<b>0.0%</b>
Libraries State Aid	\$748,477	\$571,340	\$469,781	\$469,781	\$469,781	\$0	0.0%
Virginia Share Public Assistance Programs	33,340,267	29,898,007	28,736,341	27,374,962	27,374,962	0	0.0%
Construction Reimb. J&DRC & Less Secure	3,131,539	0	0	0	0	0	--
State Share J&DR Court Residential Services	5,004,718	4,416,016	3,163,457	3,205,848	3,205,848	0	0.0%
State Share Adult Detention Center	3,055,261	2,525,177	2,525,177	2,525,177	2,525,177	0	0.0%
<b>Subtotal Categorical State Aid</b>	<b>\$45,280,263</b>	<b>\$37,410,540</b>	<b>\$34,894,756</b>	<b>\$33,575,768</b>	<b>\$33,575,768</b>	<b>\$0</b>	<b>0.0%</b>
State Reimb. - General District Court	\$56,811	\$59,224	\$59,224	\$59,224	\$59,224	\$0	0.0%
State Reimb. - Health Department	8,210,398	7,138,165	7,913,107	7,913,107	7,913,107	0	0.0%
State Reimb. - Residential Beds - JDC	7,650	15,309	15,309	15,309	15,309	0	0.0%
Human Services - Head Injured	966,000	869,400	821,000	821,000	926,000	105,000	12.8%
State Reimb. - Comm Atty. Witness Expense	23,124	15,300	15,300	16,400	16,400	0	0.0%
State Reimb.- Police Intoxication	3,525	2,137	2,137	2,137	2,137	0	0.0%
State Share J&DR Court Services	1,551,459	1,212,139	1,487,452	1,487,452	1,487,452	0	0.0%
<b>Subtotal State Recovered Costs</b>	<b>\$10,818,967</b>	<b>\$9,311,674</b>	<b>\$10,313,529</b>	<b>\$10,314,629</b>	<b>\$10,419,629</b>	<b>\$105,000</b>	<b>1.0%</b>

## GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2002 ACTUAL RECEIPTS	FY 2003 ADOPTED BUDGET PLAN	FY 2003 REVISED BUDGET PLAN	FY 2004 ADVERTISED BUDGET PLAN	FY 2004 ADOPTED BUDGET PLAN	INCREASE/ DECREASE	PERCENT CHANGE FROM ADVERTISED
State Reimb. - Personal Property Tax - Current	\$186,317,429	\$202,003,059	\$199,694,972	\$204,656,116	\$204,656,116	\$0	0.0%
State Reimb. - Personal Property Tax - 1st Year Delinquent	1,973,099	0	0	0	0	0	--
State Reimb. - Personal Property Tax - 2nd Year Delinquent	282,847	0	0	0	0	0	--
<b>Subtotal PPTRA Current and Delinquent</b>	<b>\$188,573,375</b>	<b>\$202,003,059</b>	<b>\$199,694,972</b>	<b>\$204,656,116</b>	<b>\$204,656,116</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>\$277,978,231</b>	<b>\$281,948,245</b>	<b>\$277,562,221</b>	<b>\$280,459,841</b>	<b>\$280,564,841</b>	<b>\$105,000</b>	<b>0.0%</b>
<b><u>REVENUE FROM THE FEDERAL GOVT.</u></b>							
J&DR Court - USA Grant	\$144,765	\$145,852	\$145,852	\$145,852	\$145,852	\$0	0.0%
USDA Grant - Office for Children/Human Svc.	28,440	36,000	28,440	28,440	28,440	0	0.0%
Illegal Alien Grant	1,912,119	0	4,572,408	1,911,519	1,911,519	0	0.0%
Air Pollution Grant	68,850	68,850	68,850	68,850	68,850	0	0.0%
FASTRAN - Medicaid Reimb. - Dial-a-Ride	568,569	309,380	309,380	309,380	309,380	0	0.0%
Federal Emergency Assistance	471,112	53,000	53,000	53,000	53,000	0	0.0%
<b>Subtotal Categorical Federal Aid</b>	<b>\$3,193,856</b>	<b>\$613,082</b>	<b>\$5,177,930</b>	<b>\$2,517,041</b>	<b>\$2,517,041</b>	<b>\$0</b>	<b>0.0%</b>
DFS Federal and Federal Pass-Through	\$34,410,107	\$38,130,118	\$41,810,443	\$37,315,078	\$37,315,078	\$0	0.0%
Payments in Lieu of Taxes - Federal	70,867	77,356	77,356	77,356	77,356	0	0.0%
<b>TOTAL REVENUE FROM THE FEDERAL GOVT.</b>	<b>\$37,674,830</b>	<b>\$38,820,556</b>	<b>\$47,065,729</b>	<b>\$39,909,475</b>	<b>\$39,909,475</b>	<b>\$0</b>	<b>0.0%</b>
<b>Combined State &amp; Federal Public Assistance</b>	<b>\$67,750,374</b>	<b>\$68,028,125</b>	<b>\$70,546,784</b>	<b>\$64,690,040</b>	<b>\$64,690,040</b>	<b>\$0</b>	<b>0.0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>							
Litigation Proceeds	\$24,697	\$46,000	\$46,000	\$46,000	\$46,000	\$0	0.0%
Miscellaneous Revenue - Environ Mgmt.	16,900	13,158	13,158	13,158	13,158	0	0.0%
Miscellaneous Revenue - Maint. & Const.	22,561	14,027	16,000	16,000	16,000	0	0.0%
Miscellaneous Revenue - Contract Rebates	173,400	132,000	187,500	202,100	202,100	0	0.0%
Miscellaneous Revenue - Various	118,535	99,595	99,595	101,587	101,587	0	0.0%
Payphone Commission	9,356	19,867	19,867	19,867	19,867	0	0.0%
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$365,448</b>	<b>\$324,647</b>	<b>\$382,120</b>	<b>\$398,712</b>	<b>\$398,712</b>	<b>\$0</b>	<b>0.0%</b>
Sale of Land & Buildings	\$77,500	\$0	\$0	\$0	\$0	\$0	--
Revenue form Local Jurisdictions	\$6,032	\$0	\$6,032	\$6,032	\$6,032	\$0	0.0%
<b>Combined Recovered Costs/Other Revenue</b>	<b>\$5,899,819</b>	<b>\$5,677,428</b>	<b>\$5,304,162</b>	<b>\$5,395,848</b>	<b>\$5,395,848</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL, COMB GENERAL FUND</b>	<b>\$2,300,312,752</b>	<b>\$2,441,636,904</b>	<b>\$2,442,925,086</b>	<b>\$2,585,489,909</b>	<b>\$2,558,932,197</b>	<b>(\$26,557,712)</b>	<b>-1.0%</b>

# REVENUE FROM THE COMMONWEALTH <sup>1</sup>

Fund	Fund Title	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	%
								Increase/ (Decrease) Over Revised
001	General Fund <sup>2</sup>	\$277,978,231	\$281,948,245	\$277,562,221	\$280,459,841	\$280,564,841	\$3,002,620	1.08%
090	Public School Operating	319,521,127	312,758,125	301,120,903	292,707,926	310,347,622	9,226,719	3.06%
100	County Transit Systems	6,283,589	6,500,000	6,649,000	6,695,000	6,695,000	46,000	0.69%
102	Federal/State Grant Fund	5,669,863	11,714,982	9,911,831	19,074,606	19,074,606	9,162,775	92.44%
103	Aging Grants and Programs	830,912	826,152	926,227	708,265	708,265	(217,962)	-23.53%
106	Community Services Board	14,288,469	14,374,140	11,791,822	11,810,557	12,054,268	262,446	2.23%
109	Refuse Collection and Recycling Operations	95,300	0	91,370	0	0	(91,370)	-100.00%
113	McLean Community Center	3,000	4,800	5,000	10,450	10,450	5,450	109.00%
116	Integrated Pest Management Program	15,000	0	0	0	0	0	-
120	E-911 Fund	2,323,572	2,729,562	3,300,214	2,828,666	2,828,666	(471,548)	-14.29%
191	School Food & Nutrition Services	776,707	765,749	714,489	776,708	776,708	62,219	8.71%
192	School Grants & Self Supporting	8,081,338	9,552,800	9,842,635	9,585,625	9,585,625	(257,010)	-2.61%
193	School Adult & Community Education	871,024	1,293,579	746,475	1,402,347	1,402,347	655,872	87.86%
301	Contributed Roadway Improvement	5,857,240	0	2,356,971	0	0	(2,356,971)	-100.00%
303	County Construction	6,799,552	4,867,776	4,967,776	5,472,776	6,017,776	1,050,000	21.14%
304	Primary & Secondary Road Bond Construction	17,983	500,000	8,235,663	0	0	(8,235,663)	-100.00%
307	Sidewalk Construction	1,076,182	300,000	2,428,068	300,000	300,000	(2,128,068)	-87.64%
308	Public Works Construction	1,099,266	2,620,000	2,725,958	2,515,000	2,045,000	(680,958)	-24.98%
311	County Bond Construction	475,000	0	3,900,000	0	0	(3,900,000)	-100.00%
312	Public Safety Construction	39,822,220	0	0	0	0	0	-
313	Trail Construction	337,914	75,000	246,081	75,000	0	(246,081)	-100.00%
315	Commercial Revitalization Program	0	0	385,206	0	0	(385,206)	-100.00%
316	Pro Rata Share Drainage Construction	60,000	0	0	0	0	0	-
390	School Construction	2,091,745	2,099,552	932,374	941,775	941,775	9,401	1.01%
408	Sewer Bond Construction	1,250,023	0	0	0	0	0	-
<b>Total Revenue from the Commonwealth</b>		<b>\$695,625,257</b>	<b>\$652,930,462</b>	<b>\$648,840,284</b>	<b>\$635,364,542</b>	<b>\$653,352,949</b>	<b>\$4,512,665</b>	<b>0.70%</b>

## REVENUE FROM THE FEDERAL GOVERNMENT

Fund	Fund Title	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
001	General Fund	\$37,674,830	\$38,820,556	\$47,065,729	\$39,909,475	\$39,909,475	(\$7,156,254)	-15.20%
090	Public School Operating	31,486,890	31,025,538	36,843,620	34,515,876	34,515,876	(2,327,744)	-6.32%
102	Federal/State Grant Fund	25,332,244	25,006,298	47,907,985	27,792,103	27,792,103	(20,115,882)	-41.99%
103	Aging Grants and Programs	1,186,650	1,078,126	1,687,820	1,258,552	1,258,552	(429,268)	-25.43%
106	Community Services Board	7,854,084	5,555,099	10,936,160	5,897,070	5,897,070	(5,039,090)	-46.08%
142	Community Development Block Grant	5,585,271	6,235,000	14,552,784	6,235,000	6,235,000	(8,317,784)	-57.16%
145	HOME Investment Partnership Grant	1,129,903	2,078,000	5,822,035	2,078,000	2,078,000	(3,744,035)	-64.31%
191	School Food & Nutrition Services	14,254,508	13,401,414	13,401,414	14,696,065	14,696,065	1,294,651	9.66%
192	School Grants & Self Supporting	11,711,405	14,705,752	26,583,111	21,346,972	21,346,972	(5,236,139)	-19.70%
193	School Adult & Community Education	674,762	222,275	1,005,238	212,000	212,000	(793,238)	-78.91%
308	Public Works Construction	15,988	0	74,012	0	0	(74,012)	-100.00%
311	County Bond Construction	791,522	0	3,117,764	0	0	(3,117,764)	-100.00%
340	Housing Assistance Program	1,370,000	0	7,921,480	0	0	(7,921,480)	-100.00%
<b>Total Revenue from the Federal Government</b>		<b>\$139,068,057</b>	<b>\$138,128,058</b>	<b>\$216,919,152</b>	<b>\$153,941,113</b>	<b>\$153,941,113</b>	<b>(\$62,978,039)</b>	<b>-29.03%</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 \$26,473,151 to the Northern Virginia Transportation Commission (NVTC) in FY 2004 as a credit to help offset Fairfax County's Operating Subsidy and \$4,355,161 as a credit to help offset Fairfax County's Capital Construction Subsidy in Fund 309, Metro Operations and Construction.

<sup>2</sup> 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 Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

**PERSONNEL SERVICES SUMMARY**  
*(All Funds Excluding the School Board)*

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised
<b>Regular Positions</b>						
<i>General Fund</i>	9,279	9,302	9,402	9,377	9,331	(71)
<i>General Fund Supported</i>	1,264	1,263	1,257	1,240	1,251	(6)
<i>Other Funds</i>	842	843	839	839	841	2
<b>Total</b>	<b>11,385</b>	<b>11,408</b>	<b>11,498</b>	<b>11,456</b>	<b>11,423</b>	<b>(75)</b>
<b>Regular Salaries<sup>1</sup></b>						
<i>General Fund</i>	\$431,299,590	\$484,257,947	\$481,430,514	\$510,448,314	\$505,146,823	\$23,716,309
<i>General Fund Supported</i>	70,045,322	76,466,531	77,943,881	79,876,077	79,814,000	1,870,119
<i>Other Funds</i>	33,440,479	39,003,756	37,542,819	40,980,478	40,810,299	3,267,480
<b>Total</b>	<b>\$534,785,391</b>	<b>\$599,728,234</b>	<b>\$596,917,214</b>	<b>\$631,304,869</b>	<b>\$625,771,122</b>	<b>\$28,853,908</b>
<b>Limited Term Salaries</b>						
<i>General Fund</i>	\$16,828,325	\$15,618,901	\$15,965,909	\$15,087,439	\$14,902,238	(\$1,063,671)
<i>General Fund Supported</i>	4,695,474	4,246,847	4,761,011	4,290,757	4,290,757	(470,254)
<i>Other Funds</i>	2,196,151	2,276,664	2,466,302	2,493,620	2,443,473	(22,829)
<b>Total</b>	<b>\$23,719,950</b>	<b>\$22,142,412</b>	<b>\$23,193,222</b>	<b>\$21,871,816</b>	<b>\$21,636,468</b>	<b>(\$1,556,754)</b>
<b>Shift Differential</b>						
<i>General Fund</i>	\$2,310,268	\$3,266,723	\$3,135,892	\$3,542,787	\$3,542,787	\$406,895
<i>General Fund Supported</i>	255,965	468,434	387,444	544,230	544,164	156,720
<i>Other Funds</i>	32,445	79,307	81,550	97,940	97,940	16,390
<b>Total</b>	<b>\$2,598,678</b>	<b>\$3,814,464</b>	<b>\$3,604,886</b>	<b>\$4,184,957</b>	<b>\$4,184,891</b>	<b>\$580,005</b>
<b>Extra Compensation</b>						
<i>General Fund</i>	\$27,270,720	\$26,120,409	\$31,558,114	\$31,091,264	\$30,908,206	(\$649,908)
<i>General Fund Supported</i>	4,462,455	3,678,568	4,250,178	3,820,584	3,796,573	(453,605)
<i>Other Funds</i>	1,274,395	1,310,074	1,418,742	1,344,755	1,359,555	(59,187)
<b>Total</b>	<b>\$33,007,570</b>	<b>\$31,109,051</b>	<b>\$37,227,034</b>	<b>\$36,256,603</b>	<b>\$36,064,334</b>	<b>(\$1,162,700)</b>

**PERSONNEL SERVICES SUMMARY**  
*(All Funds Excluding the School Board)*

	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted Budget Plan</b>	<b>FY 2003 Revised Budget Plan</b>	<b>FY 2004 Advertised Budget Plan</b>	<b>FY 2004 Adopted Budget Plan</b>	<b>Increase/ (Decrease) Over Revised</b>
Position Turnover						
<i>General Fund</i>	\$0	(\$15,559,114)	(\$14,616,501)	(\$15,033,087)	(\$15,033,087)	(\$416,586)
<i>General Fund Supported</i>	0	(2,562,704)	(2,394,225)	(2,674,734)	(2,723,289)	(329,064)
<i>Other Funds</i>	0	(1,158,247)	(655,412)	(1,218,347)	(1,218,347)	(562,935)
<b>Total</b>	<b>\$0</b>	<b>(\$19,280,065)</b>	<b>(\$17,666,138)</b>	<b>(\$18,926,168)</b>	<b>(\$18,974,723)</b>	<b>(\$1,308,585)</b>
Total Salaries						
<i>General Fund</i>	\$477,708,903	\$513,704,866	\$517,473,928	\$545,136,717	\$539,466,967	\$21,993,039
<i>General Fund Supported</i>	79,459,216	82,297,676	84,948,289	85,856,914	85,722,205	773,916
<i>Other Funds</i>	36,943,470	41,511,554	40,854,001	43,698,446	43,492,920	2,638,919
<b>Total</b>	<b>\$594,111,589</b>	<b>\$637,514,096</b>	<b>\$643,276,218</b>	<b>\$674,692,077</b>	<b>\$668,682,092</b>	<b>\$25,405,874</b>
Fringe Benefits <sup>1</sup>						
<i>General Fund</i>	\$110,429,460	\$120,670,575	\$128,516,572	\$133,620,826	\$134,616,655	\$6,100,083
<i>General Fund Supported</i>	16,932,354	18,824,079	19,141,607	20,186,430	20,238,208	1,096,601
<i>Other Funds</i>	52,584,980	59,417,036	59,952,236	66,945,597	66,950,330	6,998,094
<b>Total</b>	<b>\$179,946,794</b>	<b>\$198,911,690</b>	<b>\$207,610,415</b>	<b>\$220,752,853</b>	<b>\$221,805,193</b>	<b>\$14,194,778</b>
Fringe Benefits as a Percent of Total Personnel Services	23.2%	23.8%	24.4%	24.7%	24.9%	
Total Costs of Personnel Services						
<i>General Fund</i>	\$588,138,363	\$634,375,441	\$645,990,500	\$678,757,543	\$674,083,622	\$28,093,122
<i>General Fund Supported</i>	96,391,570	101,121,755	104,089,896	106,043,344	105,960,413	\$1,870,517
<i>Other Funds</i>	89,528,450	100,928,590	100,806,237	110,644,043	110,443,250	\$9,637,013
<b>Grand Total</b>	<b>\$774,058,383</b>	<b>\$836,425,786</b>	<b>\$850,886,633</b>	<b>\$895,444,930</b>	<b>\$890,487,285</b>	<b>\$39,600,652</b>

<sup>1</sup> Funding for the FY 2004 Market Index of 2.10 percent for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2004, is included in the Regular Salaries category for the Police Department (\$1,983,078), the Office of the Sheriff (\$738,945), the Fire and Rescue Department (\$1,893,091) and Fund 120, E-911 (\$215,753). In addition the Fringe Benefit category includes \$1,183,629 in the General Fund and \$42,439 in Fund 120, E-911.

**FY 2004 PERSONNEL SERVICES BY AGENCY**

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Legis - Exec Functions/Central Services</b>										
01	Board of Supervisors	\$3,603,264	\$0	\$0	\$8,695	\$16,962	\$0	\$5,939	(\$33,754)	\$3,601,106
02	Office of the County Executive	3,807,458	0	0	88,240	675,289	0	23,371	(38,326)	4,556,032
04	Department of Cable Communications and Consumer Protection	1,286,057	0	0	29,805	41,304	0	8,231	(21,877)	1,343,520
06	Department of Finance	3,980,438	0	0	96,179	95,005	0	14,520	(118,991)	4,067,151
11	Department of Human Resources	4,303,670	0	0	101,757	11,879	0	12,504	(76,718)	4,353,092
12	Department of Purchasing and Supply Management	2,761,002	0	0	68,445	7,855	0	0	(62,065)	2,775,237
13	Office of Public Affairs	790,283	0	0	16,702	113,001	0	0	(6,708)	913,278
15	Electoral Board and General Registrar	1,088,781	0	0	25,234	580,802	0	23,415	0	1,718,232
17	Office of the County Attorney	5,086,376	0	0	117,601	20,715	0	23,259	(88,000)	5,159,951
20	Department of Management and Budget	2,547,781	0	0	61,855	25,433	0	1,405	(28,772)	2,607,702
37	Office of the Financial and Program Auditor	182,208	0	0	4,224	0	0	0	0	186,432
41	Civil Service Commission	151,469	0	0	3,510	0	0	0	0	154,979
57	Department of Tax Administration	14,879,007	0	0	357,090	544,729	0	170,799	(630,307)	15,321,318
70	Department of Information Technology	16,480,983	0	0	397,960	511,186	0	23,772	(494,285)	16,919,616
	<b>Total Legis - Exec Functions/Central Services</b>	<b>\$60,948,777</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,377,297</b>	<b>\$2,644,160</b>	<b>\$0</b>	<b>\$307,215</b>	<b>(\$1,599,803)</b>	<b>\$63,677,646</b>
<b>Judicial Administration</b>										
80	Circuit Court and Records	\$6,828,819	\$0	\$0	\$162,528	\$0	\$0	\$131,638	(\$293,292)	\$6,829,693
82	Office of the Commonwealth's Attorney	1,892,751	0	0	47,227	0	0	0	(85,993)	1,853,985
85	General District Court	876,323	0	0	21,042	26,234	7,497	7,791	(31,964)	906,923
91	Office of the Sheriff	10,199,024	0	0	67,331	0	8,733	602,340	(164,841)	10,712,587
	<b>Total Judicial Administration</b>	<b>\$19,796,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$298,128</b>	<b>\$26,234</b>	<b>\$16,230</b>	<b>\$741,769</b>	<b>(\$576,090)</b>	<b>\$20,303,188</b>
<b>Public Safety</b>										
04	Department of Cable Communications and Consumer Protection	\$821,154	\$0	\$0	\$19,032	\$1,316	\$0	\$6,083	(\$13,418)	\$834,167
31	Land Development Services	8,108,810	0	0	198,336	0	0	33,168	(219,728)	8,120,586
81	Juvenile and Domestic Relations District	14,568,397	0	0	345,784	530,468	121,316	374,407	(350,000)	15,590,372
90	Police Department	93,024,362	0	0	1,149,041	0	878,286	14,234,496	(3,416,371)	105,869,814
91	Office of the Sheriff	24,744,147	0	613,261	289,510	0	325,693	2,903,599	(433,792)	28,442,418
92	Fire and Rescue Department	86,540,743	0	733,282	787,615	1,171,083	2,035,450	10,201,337	(2,189,480)	99,280,030
	<b>Total Public Safety</b>	<b>\$227,807,613</b>	<b>\$0</b>	<b>\$1,346,543</b>	<b>\$2,789,318</b>	<b>\$1,702,867</b>	<b>\$3,360,745</b>	<b>\$27,753,090</b>	<b>(\$6,622,789)</b>	<b>\$258,137,387</b>
<b>Public Works</b>										
08	Facilities Management Division	\$8,949,910	\$0	\$44,728	\$206,108	\$22,211	\$16,476	\$121,201	(\$272,614)	\$9,088,020
25	Business Planning and Support	2,300,938	0	0	51,218	47,195	0	6,626	(81,298)	2,324,679
26	Office of Capital Facilities	7,863,752	0	0	184,566	0	0	0	(81,574)	7,966,744
29	Stormwater Management	5,787,137	0	0	136,185	237,804	0	121,914	(143,072)	6,139,968
	<b>Total Public Works</b>	<b>\$24,901,737</b>	<b>\$0</b>	<b>\$44,728</b>	<b>\$578,077</b>	<b>\$307,210</b>	<b>\$16,476</b>	<b>\$249,741</b>	<b>(\$578,558)</b>	<b>\$25,519,411</b>



**FY 2004 PERSONNEL SERVICES BY AGENCY**

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Health and Welfare</b>										
67	Department of Family Services	\$55,294,376	\$0	\$812,103	\$1,291,688	\$1,590,770	\$0	\$1,386,728	(\$2,449,361)	\$57,926,304
68	Department of Administration for Human Services	8,482,879	0	0	203,150	46,847	0	30,783	(276,096)	8,487,563
69	Department of Systems Management for Human Services	4,717,551	0	0	110,935	39,673	0	14,013	(90,206)	4,791,966
71	Health Department	24,315,442	0	294,674	561,189	1,753,609	0	0	(586,222)	26,338,692
	<b>Total Health and Welfare</b>	<b>\$92,810,248</b>	<b>\$0</b>	<b>\$1,106,777</b>	<b>\$2,166,962</b>	<b>\$3,430,899</b>	<b>\$0</b>	<b>\$1,431,524</b>	<b>(\$3,401,885)</b>	<b>\$97,544,525</b>
<b>Parks, Recreation and Cultural</b>										
50	Department of Community and Recreation Services	\$4,602,013	\$0	\$63,863	\$106,970	\$2,071,735	\$11,200	\$8,026	(\$170,172)	\$6,693,635
51	Fairfax County Park Authority	17,478,616	0	0	416,725	2,374,502	7,542	92,480	(865,000)	19,504,865
52	Fairfax County Public Library	18,366,172	0	0	425,642	2,145,496	130,594	224,256	(600,000)	20,692,160
	<b>Total Parks, Recreation and Cultural</b>	<b>\$40,446,801</b>	<b>\$0</b>	<b>\$63,863</b>	<b>\$949,337</b>	<b>\$6,591,733</b>	<b>\$149,336</b>	<b>\$324,762</b>	<b>(\$1,635,172)</b>	<b>\$46,890,660</b>
<b>Community Development</b>										
16	Economic Development Authority	\$2,508,238	\$0	\$0	\$34,544	\$79,208	\$0	\$13,476	(\$66,594)	\$2,568,872
31	Land Development Services	7,869,550	0	0	193,549	317	0	0	(115,272)	7,948,144
35	Department of Planning and Zoning	7,782,475	0	0	191,105	17,573	0	24,460	(192,005)	7,823,608
36	Planning Commission	444,246	0	0	10,297	0	0	7,839	0	462,382
38	Department of Housing and Community Development	3,342,850	0	0	79,793	0	0	44,877	(112,446)	3,355,074
39	Office of Human Rights	1,140,939	0	0	27,772	0	0	9,453	(28,143)	1,150,021
40	Department of Transportation	3,997,246	0	0	91,096	102,037	0	0	(104,330)	4,086,049
	<b>Total Community Development</b>	<b>\$27,085,544</b>	<b>\$0</b>	<b>\$0</b>	<b>\$628,156</b>	<b>\$199,135</b>	<b>\$0</b>	<b>\$100,105</b>	<b>(\$618,790)</b>	<b>\$27,394,150</b>
<b>Non-Departmental</b>										
87	Unclassified Administrative Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	Employee Benefits <sup>1</sup>	0	134,616,655	0	0	0	0	0	0	134,616,655
	<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$134,616,655</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,616,655</b>
	<b>Total General Fund</b>	<b>\$493,797,637</b>	<b>\$134,616,655</b>	<b>\$2,561,911</b>	<b>\$8,787,275</b>	<b>\$14,902,238</b>	<b>\$3,542,787</b>	<b>\$30,908,206</b>	<b>(\$15,033,087)</b>	<b>\$674,083,622</b>

<sup>1</sup> Funding for the FY 2004 Market Index of 2.1 percent for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2004, is included in the Regular Salaries category for the Police Department (\$1,983,078), the Office of the Sheriff (\$738,945), the Fire and Rescue Department (\$1,893,091) and Fund 120, E-911 (\$215,753). In addition, the Fringe Benefit category includes \$1,183,629 in Employee Benefits and \$42,439 in Fund 120, E-911.

**FY 2004 PERSONNEL SERVICES BY AGENCY**

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>General Fund Supported Funds</b>										
103	Aging Grants and Programs	\$1,685,291	\$403,478	\$0	\$39,066	\$49,855	\$0	\$0	(\$61,760)	\$2,115,930
106	Community Services Board									
	CSB Central Services	859,117	184,087	0	19,912	0	0	1,123	(9,519)	1,054,720
	Mental Health Services	24,456,529	5,208,176	0	566,991	2,905,054	110,727	455,127	(1,367,276)	32,335,328
	Mental Retardation Services	8,341,035	1,787,454	0	181,896	431,905	87,225	179,751	(287,009)	10,722,257
	Alcohol and Drug Services	16,453,183	3,477,782	0	394,446	307,184	141,303	55,905	(543,385)	20,286,418
120	E-911 Fund*	7,648,157	1,843,786	56,837	93,623	0	89,749	2,749,925	0	12,482,077
141	Elderly Housing Programs	695,246	164,865	0	16,117	33,977	4,762	38,781	(8,653)	945,095
500	Retiree Health Benefits	62,582	3,028,119	0	1,452	0	0	0	0	3,092,153
501	County Insurance Fund	790,024	145,579	0	18,309	51,715	0	0	(25,009)	980,618
503	Department of Vehicle Services	12,199,749	2,991,612	0	282,738	0	96,726	228,205	(300,854)	15,498,176
504	Document Services Division	875,141	216,744	0	20,284	0	5,230	25,794	(16,078)	1,127,115
505	Technology Infrastructure Services	3,963,025	786,526	0	93,250	511,067	8,442	61,962	(103,746)	5,320,526
	<b>Total General Fund Supported Funds</b>	<b>\$78,029,079</b>	<b>\$20,238,208</b>	<b>\$56,837</b>	<b>\$1,728,084</b>	<b>\$4,290,757</b>	<b>\$544,164</b>	<b>\$3,796,573</b>	<b>(\$2,723,289)</b>	<b>\$105,960,413</b>
<b>Other Funds</b>										
105	Cable Communications	\$2,531,050	\$645,728	\$0	\$58,660	\$328,014	\$0	\$60,473	(\$67,193)	\$3,556,732
109	Refuse Collection and Recycling Ops	5,352,089	1,362,652	0	103,652	165,045	0	339,355	(307,545)	7,015,248
110	Refuse Disposal	5,977,884	1,503,706	0	138,541	0	0	428,635	(103,769)	7,944,997
111	Reston Community Center	1,751,990	510,185	0	39,896	962,200	9,294	43,780	(16,963)	3,300,382
112	Energy Resource Recovery Facility	397,269	99,011	0	9,207	0	0	17,291	(4,053)	518,725
113	McLean Community Center	1,166,138	313,501	0	24,685	290,509	7,749	7,397	(98,550)	1,711,429
114	I-95 Refuse Disposal	1,719,238	429,743	0	39,843	37,865	0	45,836	(25,544)	2,246,981
115	Burgundy Village Community Center	0	1,088	0	0	14,224	0	0	0	15,312
116	Forest Integrated Pest Management	325,192	81,355	0	7,536	0	0	2,247	0	416,330
117	Alcohol Safety Action Program	743,551	216,185	0	17,232	465,757	0	4,681	(22,413)	1,424,993
142	Community Development Block Grant	1,201,335	299,829	0	37,121	17,625	0	784	0	1,556,694
145	HOME Investment Partnership Grant	83,065	21,408	0	2,567	45,812	0	0	0	152,852
401	Sewer Operations and Maintenance	17,519,377	4,177,626	0	316,338	111,009	80,897	407,469	(572,317)	22,040,399
506	Health Benefits Trust Fund	0	57,050,992	0	0	0	0	0	0	57,050,992
600	Uniformed Retirement	173,994	35,598	30,000	4,032	812	0	241	0	244,677
601	Fairfax County Employees' Retirement	811,972	166,125	0	18,819	3,789	0	1,125	0	1,001,830
602	Police Retirement	173,994	35,598	30,000	4,032	812	0	241	0	244,677
	<b>Total Other Funds</b>	<b>\$39,928,138</b>	<b>\$66,950,330</b>	<b>\$60,000</b>	<b>\$822,161</b>	<b>\$2,443,473</b>	<b>\$97,940</b>	<b>\$1,359,555</b>	<b>(\$1,218,347)</b>	<b>\$110,443,250</b>
	<b>Total All Funds</b>	<b>\$611,754,854</b>	<b>\$221,805,193</b>	<b>\$2,678,748</b>	<b>\$11,337,520</b>	<b>\$21,636,468</b>	<b>\$4,184,891</b>	<b>\$36,064,334</b>	<b>(\$18,974,723)</b>	<b>\$890,487,285</b>

## SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Fringe Benefits</b>							
<b>Group Health Insurance</b>							
Expenditures	\$35,916,903	\$42,136,738	\$49,636,738	\$50,078,607	\$50,034,857	\$398,119	0.80%
Reimbursements	(5,885,527)	(5,809,101)	(5,809,101)	(7,294,473)	(7,294,473)	(1,485,372)	25.57%
<b>Net Cost</b>	<b>\$30,031,376</b>	<b>\$36,327,637</b>	<b>\$43,827,637</b>	<b>\$42,784,134</b>	<b>\$42,740,384</b>	<b>(\$1,087,253)</b>	<b>-2.48%</b>
<b>Group Life Insurance</b>							
Expenditures	\$2,582,727	\$2,779,979	\$2,779,979	\$2,910,047	\$2,907,133	\$127,154	4.57%
Reimbursements	(854,991)	(940,344)	(940,344)	(544,609)	(544,609)	395,735	-42.08%
<b>Net Cost</b>	<b>\$1,727,736</b>	<b>\$1,839,635</b>	<b>\$1,839,635</b>	<b>\$2,365,438</b>	<b>\$2,362,524</b>	<b>\$522,889</b>	<b>28.42%</b>
<b>FICA</b>							
Expenditures	\$40,898,609	\$43,987,408	\$44,049,956	\$46,371,957	\$46,455,681	\$2,405,725	5.46%
Reimbursements	(10,728,377)	(10,866,540)	(10,917,955)	(11,496,443)	(11,496,443)	(578,488)	5.30%
<b>Net Cost</b>	<b>\$30,170,232</b>	<b>\$33,120,868</b>	<b>\$33,132,001</b>	<b>\$34,875,514</b>	<b>\$34,959,238</b>	<b>\$1,827,237</b>	<b>5.52%</b>
<b>County Retirement</b>							
Expenditures	\$22,794,468	\$22,596,518	\$22,596,518	\$24,518,354	\$24,488,589	\$1,892,071	8.37%
Reimbursements	(8,176,267)	(8,129,497)	(8,129,497)	(9,589,140)	(9,589,140)	(1,459,643)	17.95%
<b>Net Cost</b>	<b>\$14,618,201</b>	<b>\$14,467,021</b>	<b>\$14,467,021</b>	<b>\$14,929,214</b>	<b>\$14,899,449</b>	<b>\$432,428</b>	<b>2.99%</b>
<b>Uniformed Retirement</b>	<b>\$18,778,608</b>	<b>\$22,103,027</b>	<b>\$22,437,891</b>	<b>\$23,912,286</b>	<b>\$24,655,501</b>	<b>\$2,217,610</b>	<b>9.88%</b>
<b>Police Retirement</b>	<b>\$15,077,920</b>	<b>\$12,562,356</b>	<b>\$12,562,356</b>	<b>\$14,499,579</b>	<b>\$14,744,898</b>	<b>\$2,182,542</b>	<b>17.37%</b>
<b>Virginia Retirement System</b>	<b>\$892,028</b>	<b>\$1,146,290</b>	<b>\$1,146,290</b>	<b>\$802,088</b>	<b>\$802,088</b>	<b>(\$344,202)</b>	<b>-30.03%</b>
<b>Unemployment Compensation</b>	<b>\$259,977</b>	<b>\$144,097</b>	<b>\$144,097</b>	<b>\$502,573</b>	<b>\$502,573</b>	<b>\$358,476</b>	<b>248.77%</b>
<b>Capital Projects Reimbursements</b>	<b>(\$1,126,618)</b>	<b>(\$1,040,356)</b>	<b>(\$1,040,356)</b>	<b>(\$1,050,000)</b>	<b>(\$1,050,000)</b>	<b>(\$9,644)</b>	<b>0.93%</b>
<b>Fringe Benefit Expenditures</b>	<b>\$137,201,240</b>	<b>\$147,456,413</b>	<b>\$155,353,825</b>	<b>\$163,595,491</b>	<b>\$164,591,320</b>	<b>\$9,237,495</b>	<b>5.95%</b>
<b>Fringe Benefit Reimbursements</b>	<b>(\$26,771,780)</b>	<b>(\$26,785,838)</b>	<b>(\$26,837,253)</b>	<b>(\$29,974,665)</b>	<b>(\$29,974,665)</b>	<b>(\$3,137,412)</b>	<b>11.69%</b>
<b>General Fund Fringe Benefits</b>	<b>\$110,429,460</b>	<b>\$120,670,575</b>	<b>\$128,516,572</b>	<b>\$133,620,826</b>	<b>\$134,616,655</b>	<b>\$6,100,083</b>	<b>4.75%</b>
<b>Operating Expenses</b>							
Tuition/Training	\$1,432,366	\$1,592,150	\$2,280,276	\$1,339,542	\$1,239,542	(\$1,040,734)	-45.64%
Other Operating	20,839	33,464	33,464	38,386	36,467	3,003	8.97%
Worker's Compensation	2,199,461	5,792,680	7,571,979	5,845,126	5,839,023	(1,732,956)	-22.89%
Employee Assistance Program	282,107	280,292	280,292	291,504	291,504	11,212	4.00%
<b>Total Operating Expenses</b>	<b>\$3,934,773</b>	<b>\$7,698,586</b>	<b>\$10,166,011</b>	<b>\$7,514,558</b>	<b>\$7,406,536</b>	<b>(\$2,759,475)</b>	<b>-27.14%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$141,136,013</b>	<b>\$155,154,999</b>	<b>\$165,519,836</b>	<b>\$171,110,049</b>	<b>\$171,997,856</b>	<b>\$6,478,020</b>	<b>3.91%</b>
<b>TOTAL REIMBURSEMENTS</b>	<b>(\$26,771,780)</b>	<b>(\$26,785,838)</b>	<b>(\$26,837,253)</b>	<b>(\$29,974,665)</b>	<b>(\$29,974,665)</b>	<b>(\$3,137,412)</b>	<b>11.69%</b>
<b>NET COST TO THE COUNTY</b>	<b>\$114,364,233</b>	<b>\$128,369,161</b>	<b>\$138,682,583</b>	<b>\$141,135,384</b>	<b>\$142,023,191</b>	<b>\$3,340,608</b>	<b>2.41%</b>

**FY 2004 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	\$3,601,106	\$898,607	\$562,271	\$0	\$0	\$5,061,984
02 Office of the County Executive	4,556,032	1,136,896	1,904,519	0	0	7,597,447
04 Department of Cable Communications and Consumer Protection	1,343,520	335,257	3,373,853	(3,022,582)	0	2,030,048
06 Department of Finance	4,067,151	1,014,902	3,138,167	(218,852)	0	8,001,368
11 Department of Human Resources	4,353,092	1,086,255	1,582,663	0	0	7,022,010
12 Department of Purchasing and Supply Management	2,775,237	692,523	1,245,554	0	0	4,713,314
13 Office of Public Affairs	913,278	227,896	257,532	(163,202)	0	1,235,504
15 Electoral Board and General Registrar	1,718,232	428,762	306,863	0	0	2,453,857
17 Office of the County Attorney	5,159,951	1,287,596	542,982	(368,513)	0	6,622,016
20 Department of Management and Budget	2,607,702	650,717	266,920	0	0	3,525,339
37 Office of the Financial and Program Auditor	186,432	46,522	7,478	0	0	240,432
41 Civil Service Commission	154,979	38,673	46,026	0	0	239,678
57 Department of Tax Administration	15,321,318	3,823,227	4,606,103	0	0	23,750,648
70 Department of Information Technology	16,919,616	4,222,060	12,993,219	(6,517,542)	40,000	27,657,353
<b>Total Legis-Exec Functions/Central Services</b>	<b>\$63,677,646</b>	<b>\$15,889,893</b>	<b>\$30,834,150</b>	<b>(\$10,290,691)</b>	<b>\$40,000</b>	<b>\$100,150,998</b>
<b>Judicial Administration</b>						
80 Circuit Court and Records	\$6,829,693	\$1,704,257	\$1,889,140	\$0	\$0	\$10,423,090
82 Office of the Commonwealth's Attorney	1,853,985	462,637	81,736	0	0	2,398,358
85 General District Court	906,923	226,310	620,313	0	0	1,753,546
91 Office of the Sheriff	10,712,587	2,673,181	3,488,215	0	0	16,873,983
<b>Total Judicial Administration</b>	<b>\$20,303,188</b>	<b>\$5,066,385</b>	<b>\$6,079,404</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,448,977</b>
<b>Public Safety</b>						
04 Department of Cable Communications and Consumer Protection	\$834,167	\$208,155	\$120,800	\$0	\$0	\$1,163,122
31 Land Development Services	8,120,586	2,026,382	1,826,388	0	0	11,973,356
81 Juvenile and Domestic Relations District Court	15,590,372	3,890,365	2,172,897	0	0	21,653,634
90 Police Department	105,869,814	26,418,374	28,542,877	(907,706)	262,902	160,186,261
91 Office of the Sheriff	28,442,418	7,097,419	4,586,414	0	0	40,126,251
92 Fire and Rescue Department	99,280,030	24,773,983	16,755,868	0	2,846,344	143,656,225
<b>Total Public Safety</b>	<b>\$258,137,387</b>	<b>\$64,414,678</b>	<b>\$54,005,244</b>	<b>(\$907,706)</b>	<b>\$3,109,246</b>	<b>\$378,758,849</b>

**FY 2004 ADOPTED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY**

<b># Agency Title</b>	<b>Personnel Services</b>	<b>Fringe Benefits</b>	<b>Operating Expenses</b>	<b>Recovered Costs</b>	<b>Capital Equipment</b>	<b>Total Cost</b>
<b>Public Works</b>						
08 Facilities Management Division	\$9,088,020	\$2,267,792	\$30,938,085	(\$6,621,061)	\$30,009	\$35,702,845
25 Business Planning and Support	2,324,679	580,092	571,059	(278,753)	0	3,197,077
26 Office of Capital Facilities	7,966,744	1,987,993	6,181,391	(5,591,849)	0	10,544,279
29 Stormwater Management	6,139,968	1,532,146	2,426,915	(744,430)	51,000	9,405,599
87 Unclassified Administrative Expenses	0	0	223,870	0	0	223,870
<b>Total Public Works</b>	<b>\$25,519,411</b>	<b>\$6,368,023</b>	<b>\$40,341,320</b>	<b>(\$13,236,093)</b>	<b>\$81,009</b>	<b>\$59,073,670</b>
<b>Health and Welfare</b>						
05 Office for Women	\$0	\$0	\$0	\$0	\$0	\$0
67 Department of Family Services	57,926,304	14,454,722	108,858,903	(153,458)	0	181,086,471
68 Department of Administration for Human Services	8,487,563	2,117,956	1,127,405	0	0	11,732,924
69 Department of Systems Management for Human Services	4,791,966	1,195,770	541,995	0	0	6,529,731
71 Health Department	26,338,692	6,572,463	13,945,276	(112,551)	0	46,743,880
<b>Total Health and Welfare</b>	<b>\$97,544,525</b>	<b>\$24,340,911</b>	<b>\$124,473,579</b>	<b>(\$266,009)</b>	<b>\$0</b>	<b>\$246,093,006</b>
<b>Parks, Recreation &amp; Cultural</b>						
50 Department of Community and Recreation Services	\$6,693,635	\$1,670,306	\$15,074,900	(\$10,856,075)	\$246,200	\$12,828,966
51 Fairfax County Park Authority	19,504,865	4,867,174	4,605,658	(2,272,525)	240,000	26,945,172
52 Fairfax County Public Library	20,692,160	5,163,448	6,521,705	0	0	32,377,313
<b>Total Parks, Recreation &amp; Cultural</b>	<b>\$46,890,660</b>	<b>\$11,700,928</b>	<b>\$26,202,263</b>	<b>(\$13,128,600)</b>	<b>\$486,200</b>	<b>\$72,151,451</b>
<b>Community Development</b>						
16 Economic Development Authority	\$2,568,872	\$641,027	\$4,091,340	\$0	\$0	\$7,301,239
31 Land Development Services	7,948,144	1,983,351	1,332,568	(50,338)	0	11,213,725
35 Department of Planning and Zoning	7,823,608	1,952,275	932,583	0	0	10,708,466
36 Planning Commission	462,382	115,381	207,099	0	0	784,862
38 Department of Housing and Community Development	3,355,074	837,213	1,829,290	0	0	6,021,577
39 Office of Human Rights	1,150,021	286,972	81,948	0	0	1,518,941
40 Department of Transportation	4,086,049	1,019,618	1,942,131	(234,301)	160,560	6,974,057
<b>Total Community Development</b>	<b>\$27,394,150</b>	<b>\$6,835,837</b>	<b>\$10,416,959</b>	<b>(\$284,639)</b>	<b>\$160,560</b>	<b>\$44,522,867</b>
<b>Non-Departmental</b>						
87 Unclassified Administrative Expenses	\$0	\$0	\$5,955,363	\$0	\$0	\$5,955,363
89 Employee Benefits	0	0	7,406,536	0	0	7,406,536
<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,361,899</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,361,899</b>
<b>GENERAL FUND DIRECT EXPENDITURES</b>	<b>\$539,466,967</b>	<b>\$134,616,655</b>	<b>\$305,714,818</b>	<b>(\$38,113,738)</b>	<b>\$3,877,015</b>	<b>\$945,561,717</b>

**FY 2004 SUMMARY OF GENERAL FUND  
OPERATING EXPENDITURES BY OBJECT CODE**

Object Code	Description	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
300	MASTER BLANKET	(\$848,060)	\$0	\$1,120	\$0	\$0	(\$1,120)	-100.00%
302	PROFESSIONAL CONSULTANT/CONTRACTS	67,715,092	68,021,579	77,286,691	69,882,187	69,739,711	(\$7,546,980)	-9.76%
304	COMMERCIAL OFFICE SUPPLIES	364,398	381,103	354,610	322,491	322,611	(\$31,999)	-9.02%
306	CENTRAL STORE CHARGES	2,013,789	1,950,940	2,032,458	2,006,950	1,988,223	(\$44,235)	-2.18%
308	OPERATING SUPPLIES	8,323,666	8,632,543	9,161,721	8,539,017	8,153,655	(\$1,008,066)	-11.00%
309	OPERATING EQUIPMENT	2,660,045	3,549,842	3,910,125	2,564,550	2,474,297	(\$1,435,828)	-36.72%
310	OPERATING EXPENSES	8,228,725	9,446,777	10,495,605	8,907,000	8,711,729	(\$1,783,876)	-17.00%
312	WEARING APPAREL	3,212,136	3,645,418	4,238,495	3,546,153	3,545,402	(\$693,093)	-16.35%
314	POSTAGE	5,684,334	5,833,995	6,219,892	5,758,257	5,756,336	(\$463,556)	-7.45%
316	TELECOMMUNICATIONS	11,934,678	11,379,975	13,644,960	11,998,850	11,997,689	(\$1,647,271)	-12.07%
318	COMMERCIAL PRINTING SERVICES	615,136	796,455	953,465	720,109	695,242	(\$258,223)	-27.08%
320	RENT OF EQUIPMENT	554,198	611,546	573,669	619,020	619,395	\$45,726	7.97%
322	RENT OF REAL ESTATE	10,117,679	10,860,222	10,306,119	10,332,045	10,332,045	\$25,926	0.25%
324	UTILITIES	13,121,929	13,897,584	13,917,585	13,657,579	13,657,579	(\$260,006)	-1.87%
326	INTERJURISDICTIONAL PAYMENTS	242,449	127,166	244,725	269,669	269,669	\$24,944	10.19%
328	REPAIRS AND MAINTENANCE	3,958,844	4,790,920	4,843,178	3,927,363	3,934,454	(\$908,724)	-18.76%
330	BOOKS AND RELATED MATERIAL	6,318,106	6,479,490	6,513,833	5,486,224	5,181,624	(\$1,332,209)	-20.45%
331	COMPUTER SOFTWARE & OPERATING EQUIPMENT	2,504,274	3,068,541	4,090,125	2,856,676	2,346,491	(\$1,743,634)	-42.63%
332	MEMBERSHIPS & SUBSCRIPTIONS	404,174	491,534	447,626	488,587	488,612	\$40,986	9.16%
336	AUTOMOTIVE SUPPLIES	127,785	116,828	133,198	122,273	122,273	(\$10,925)	-8.20%
338	BUILDING MATERIALS AND SUPPLIES	1,230,397	1,052,451	1,290,515	1,157,028	1,157,028	(\$133,487)	-10.34%
340	AUTO MILEAGE ALLOWANCE	892,245	872,202	883,265	950,090	941,755	\$58,490	6.62%
342	DVS CHARGES	22,628,815	22,771,798	21,259,362	24,038,381	23,945,255	\$2,685,893	12.63%
344	TECHNOLOGY APPLICATION SERVICES	160,141	426,626	786,830	488,569	488,569	(\$298,261)	-37.91%
346	COOPERATIVE COMPUTER CENTER CHARGES	17,065,954	17,268,139	17,280,404	17,736,198	16,854,052	(\$426,352)	-2.47%
348	DOCUMENT SERVICES	1,897,173	1,839,894	1,998,506	1,787,838	1,706,362	(\$292,144)	-14.62%
350	OTHER INTERNAL CHARGES	1,525,406	1,970,466	2,386,563	1,771,837	1,772,119	(\$614,444)	-25.75%
352	INSURANCE AND SURETY BONDS	4,970,926	7,961,164	11,576,962	8,566,513	8,559,946	(\$3,017,016)	-26.06%
356	WELFARE EXPENSES	50,781,364	72,217,544	72,342,498	69,775,588	69,775,588	(\$2,566,910)	-3.55%
360	PAYMENTS TO BOARDS AND COMMISSIONS	327,078	359,686	360,962	359,686	359,686	(\$1,276)	-0.35%
362	CONTRIBUTIONS/SUBSIDIES	28,232,072	10,484,712	10,694,340	10,484,712	10,484,712	(\$209,628)	-1.96%
366	TUITION/TRAINING	241,288	210,000	210,000	210,000	210,000	\$0	0.00%
368	CONFERENCES/TRAVEL	3,811,138	4,762,119	5,393,013	4,251,632	4,151,857	(\$1,241,156)	-23.01%
370	FOOD	2,740,679	2,727,912	2,747,505	3,206,149	2,077,984	(\$669,521)	-24.37%
372	MANPOWER CLIENT PAYROLL	500	0	0	0	0	\$0	-
374	RESALE ITEMS	33,457	31,464	31,464	34,085	34,085	\$2,621	8.33%
378	CONTINGENCIES	5,768,024	8,205,021	14,322,767	10,591,554	10,591,554	(\$3,731,213)	-26.05%
380	HOUSING COSTS/RENTAL ASSISTANCE	2,232,104	1,761,365	2,516,403	2,267,229	2,267,229	(\$249,174)	-9.90%
<b>TOTAL OPERATING EXPENSES</b>		<b>\$291,792,138</b>	<b>\$309,005,021</b>	<b>\$335,450,559</b>	<b>\$309,682,089</b>	<b>\$305,714,818</b>	<b>(\$29,735,741)</b>	<b>-8.86%</b>

## FY 2004 Capital Equipment Funding Summary

### GENERAL FUND EXPENDITURES- CAPITAL EQUIPMENT

FY 1998 Actual	FY 1999 Actual	FY2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Adopted Budget Plan
\$6,602,146	\$6,218,874	\$7,555,249	\$7,073,182	\$4,460,980	\$3,782,456	\$6,577,495	\$3,877,015

PROGRAM AREA:	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total
<b><u>Legislative-Executive Functions/ Central Services</u></b>					
Department of Information Technology	\$40,000	\$0	\$0	\$0	\$40,000
<b><u>Public Safety</u></b>					
Police Department	72,347	190,555	0	0	\$262,902
Fire and Rescue Department	37,184	97,983	0	2,711,177	\$2,846,344
<b><u>Public Works</u></b>					
Facilities Management Division	30,009	0	0	0	\$30,009
Stormwater Management	0	51,000	0	0	\$51,000
<b><u>Parks, Recreation &amp; Cultural</u></b>					
Community and Recreation Services	125,000	0	0	121,200	\$246,200
Park Authority	0	240,000	0	0	\$240,000
<b><u>Community Development</u></b>					
Department of Transportation	0	0	160,560	0	\$160,560
<b>Total - General Fund</b>	<b>\$304,540</b>	<b>\$579,538</b>	<b>\$160,560</b>	<b>\$2,832,377</b>	<b>\$3,877,015</b>

**OTHER FUNDS APPROPRIATED - CAPITAL EQUIPMENT**

FY 1998 Actual	FY 1999 Actual	FY 2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Adopted Budget Plan
\$12,120,484	\$22,349,077	\$27,408,729	\$18,266,456	\$26,272,730	\$18,409,240	\$39,222,352	\$18,697,189

**FUND CATEGORY:**

	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total	
<b><u>Other Funds - Appropriated</u></b>						
100 County Transit Systems		\$0	\$3,299,699	\$1,347,904	\$0	\$4,647,603
105 Cable Communications		0	250,000	0	0	250,000
109 Refuse Collection and Recycling Operations		26,000	972,000	0	0	998,000
110 Refuse Disposal		0	1,505,000	0	0	1,505,000
111 Reston Community Center		0	285,000	0	0	285,000
112 Energy Resource and Recovery Facility		30,000	0	0	0	30,000
113 McLean Community Center		13,000	97,994	0	0	110,994
114 I-95 Refuse Disposal		0	801,500	0	0	801,500
401 Sewer Operation and Maintenance		329,000	529,059	0	0	858,059
503 Department of Vehicle Services		6,015	8,125,920	0	0	8,131,935
505 Technology Infrastructure Services		0	1,079,098	0	0	1,079,098
<b>Total, Other Funds - Appropriated</b>		<b>\$404,015</b>	<b>\$16,945,270</b>	<b>\$1,347,904</b>	<b>\$0</b>	<b>\$18,697,189</b>
<b>Combined Total of General Fund and Other Funds - Appropriated</b>		<b>\$708,555</b>	<b>\$17,524,808</b>	<b>\$1,508,464</b>	<b>\$2,832,377</b>	<b>\$22,574,204</b>

**OTHER FUNDS NON - APPROPRIATED - CAPITAL EQUIPMENT**

FY 1998 Actual	FY 1999 Actual	FY 2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Adopted Budget Plan
\$761,707	\$993,556	\$767,629	\$1,389,759	\$517,320	\$988,749	\$810,628	\$968,874

	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total	
<b><u>Other Funds - Non - Appropriated</u></b>						
170 Park Revenue Fund		\$94,200	\$595,200	\$0	\$0	\$689,400
703 NOVARIS		0	0	279,474	0	\$279,474
<b>Total, Other Funds - Non-Appropriated</b>		<b>\$94,200</b>	<b>\$595,200</b>	<b>\$279,474</b>	<b>\$0</b>	<b>\$968,874</b>
<b>Total, Other Funds</b>		<b>\$498,215</b>	<b>\$17,540,470</b>	<b>\$1,627,378</b>	<b>\$0</b>	<b>\$19,666,063</b>
<b>TOTAL, ALL FUNDS</b>		<b>\$802,755</b>	<b>\$18,120,008</b>	<b>\$1,787,938</b>	<b>\$2,832,377</b>	<b>\$23,543,078</b>



**FAIRFAX COUNTY**  
**FY 2002 - FY 2004 County Funded Programs for School Related Services**

	FY 2002 Actual	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan <sup>5</sup>
<b>General Fund Transfers/Debt Service</b>				
General Fund Transfer to School Operating Fund <sup>1</sup>	\$1,079,911,756	\$1,168,875,267	\$1,238,475,201	\$1,238,475,201
Debt Service on Schools' Debt	105,528,408	113,604,781	120,896,733	120,896,733
<b>Subtotal</b>	<b>\$1,185,440,164</b>	<b>\$1,282,480,048</b>	<b>\$1,359,371,934</b>	<b>\$1,359,371,934</b>
<b>Police Department</b>				
School Resource and School Education Officers (49 / 49.0 SYE)	\$5,166,748	\$5,316,958	\$4,905,915	\$5,033,671
Security for activities such as proms and football games	268,177	270,928	277,864	276,617
School Crossing Guards (129 / 37.41 SYE)	1,492,651	1,696,580	1,656,421	1,656,421
<b>Subtotal</b>	<b>\$6,927,576</b>	<b>\$7,284,466</b>	<b>\$6,840,200</b>	<b>\$6,966,709</b>
<b>Fire Department</b>				
Fire safety programs for pre-school through middle school aged students	\$100,620	\$102,960	\$108,108	\$108,108
<b>Subtotal</b>	<b>\$100,620</b>	<b>\$102,960</b>	<b>\$108,108</b>	<b>\$108,108</b>
<b>Health Department</b>				
Clinic Room Aides Program (188/119.51 SYE) and limited-term staffing funding	\$4,888,664	\$5,141,276	\$5,078,605	\$5,078,605
Public Health Nurses (53 / 53.0 SYE)	3,339,745	3,402,945	3,412,103	3,412,103
<b>Subtotal</b>	<b>\$8,228,409</b>	<b>\$8,544,221</b>	<b>\$8,490,708</b>	<b>\$8,490,708</b>
<b>Community Services Board (CSB) - Alcohol and Drug Services</b>				
School Based Prevention and Early Intervention Substance Abuse Programs (8 / 8.0 SYE)	\$436,954	\$475,151	\$472,651	\$465,852
<b>Subtotal</b>	<b>\$436,954</b>	<b>\$475,151</b>	<b>\$472,651</b>	<b>\$465,852</b>
<b>Community Services Board (CSB) - Mental Health Services</b>				
Consultation with teachers, special education staff, and principals regarding emotionally disturbed pre-school children (1 / 0.23 SYE)	\$16,839	\$17,084	\$17,453	\$17,168
Adolescent Day Treatment Services (7 / 7.0 SYE)	305,705	263,285	263,054	255,546
Services for children with pervasive developmental and/or severe emotional disorders (3 / 3.0 SYE)	210,690	353,329	364,374	358,243
Shelter for youth who run away from home; work with schools to avoid interruption of schooling	180,365	185,990	144,935	144,935
Adolescent Residential Services for boys aged 13-17 (Fairfax House) <sup>2</sup>	776,209	270,918	0	0
Therapeutic services in non-categorical pre-school program (1 / 1.0 SYE)	64,597	63,555	67,703	66,425
<b>Subtotal</b>	<b>\$1,554,405</b>	<b>\$1,154,161</b>	<b>\$857,519</b>	<b>\$842,317</b>
<b>Department of Family Services</b>				
Net Cost of the School-Age Child Care (SACC) Program (564 / 530.94 SYE) - includes general services and services for special needs clients partially offset by program revenues	\$4,878,464	\$6,113,543	\$7,483,230	\$7,165,023
Head Start Program-General Fund (Higher Horizons, Gum Springs (12 / 12.0 SYE), Schools' Contract)	5,119,188	5,563,005	5,373,175	5,367,424
Head Start Federal Grant Funding (Local Cash Match) <sup>3</sup>	433,263	1,018,588	644,120	644,120
Comprehensive Services Act (special education programs not in FCPS)	15,480,785	13,681,000	13,366,756	13,366,756
County contribution to Schools for SACC space	500,000	500,000	500,000	500,000
<b>Subtotal</b>	<b>\$26,411,700</b>	<b>\$26,876,136</b>	<b>\$27,367,281</b>	<b>\$27,043,323</b>
<b>Department of Community and Recreation Services</b>				
After School Program	\$112,000	\$112,000	\$0	\$112,000
Field improvements <sup>4</sup>	764,932	835,972	300,000	460,000
Therapeutic recreation	27,222	28,205	30,558	30,558
<b>Subtotal</b>	<b>\$904,154</b>	<b>\$976,177</b>	<b>\$330,558</b>	<b>\$602,558</b>
<b>Fairfax County Park Authority</b>				
Maintenance of Fairfax County Public Schools' athletic fields	\$831,778	\$817,339	\$5,522,813	\$2,562,813
Match for field development	431,172	880,627	300,000	0
<b>Subtotal</b>	<b>\$1,262,950</b>	<b>\$1,697,966</b>	<b>\$5,822,813</b>	<b>\$2,562,813</b>
<b>TOTAL: County Funding for School Related Services</b>	<b>\$1,231,266,932</b>	<b>\$1,329,591,286</b>	<b>\$1,409,661,772</b>	<b>\$1,406,454,322</b>

<sup>1</sup> The FY 2003 Revised Budget Plan reflects an increase of \$833,014 in the County General fund transfer which was approved by the Board of Supervisors at the *FY 2003 Third Quarter Review*.

<sup>2</sup> In FY 2002, Fairfax House was closed. Services for remaining clients were contracted out so that clients could complete their treatment plans in FY 2003.

<sup>3</sup> This includes Local Cash Match funding for the Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs, and Schools' Contracts.

<sup>4</sup> This includes athletic field lighting, maintenance, and other upgrade requirements.

<sup>5</sup> The Board of Supervisors and the School Board have approved a proposal to accelerate the construction of the South County High School by leveraging the proceeds from the sale and development of adjacent County-owned property in the Laurel Hill area. As part of the proposal, the County will sell an adjacent site for development as a senior graduated care facility and use the proceeds of \$18.2 million to partially fund the construction of the high school. Construction funding will be provided through a bond issue of the Fairfax County Economic Development Authority and secured through an Installment Purchase Contract with the County. Debt Service payments are expected to begin in FY 2007. In addition, the Park Authority has agreed to participate in the financing and will construct a golf course on adjacent park property. No appropriation is required in the FY 2004 Adopted Budget Plan for capital or operating expenditures as a result of this proposal.

**FAIRFAX COUNTY**  
**FY 2002 - FY 2004 Additional County Funded Programs for General Youth Services**

	FY 2002 Actual	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
<b>Additional - County Funded Youth Programs</b>				
Family Services - Net cost of services for children (excluding SACC and Head Start)	\$12,310,392	\$12,832,968	\$14,484,897	\$15,608,671
Juvenile and Domestic Relations District Court - Residential Services	2,636,153	2,635,214	2,779,714	2,643,701
Department of Community and Recreation Services - Therapeutic recreation	544,436	564,106	611,153	610,275
Department of Community and Recreation Services - Teen Centers	1,050,050	1,187,884	1,502,354	1,498,177
Department of Community and Recreation Services - Community Centers	1,074,526	1,151,077	1,432,155	1,427,039
Department of Community and Recreation Services - Net cost extension/community education	30,533	34,450	34,450	34,450
Youth Sports Subsidy	195,000	195,000	195,000	195,000
Youth Sports Scholarship	49,648	50,000	50,000	50,000
<b>Subtotal: Additional County Funded Programs for General Youth Services (Non-School)</b>	<b>\$17,890,738</b>	<b>\$18,650,699</b>	<b>\$21,089,723</b>	<b>\$22,067,313</b>
<b>TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs)</b>	<b>\$1,249,157,670</b>	<b>\$1,348,241,985</b>	<b>\$1,430,751,495</b>	<b>\$1,428,521,635</b>

## FAIRFAX COUNTY

### FY 2002 - FY 2004 Additional County-Administered Programs for School-Related Services

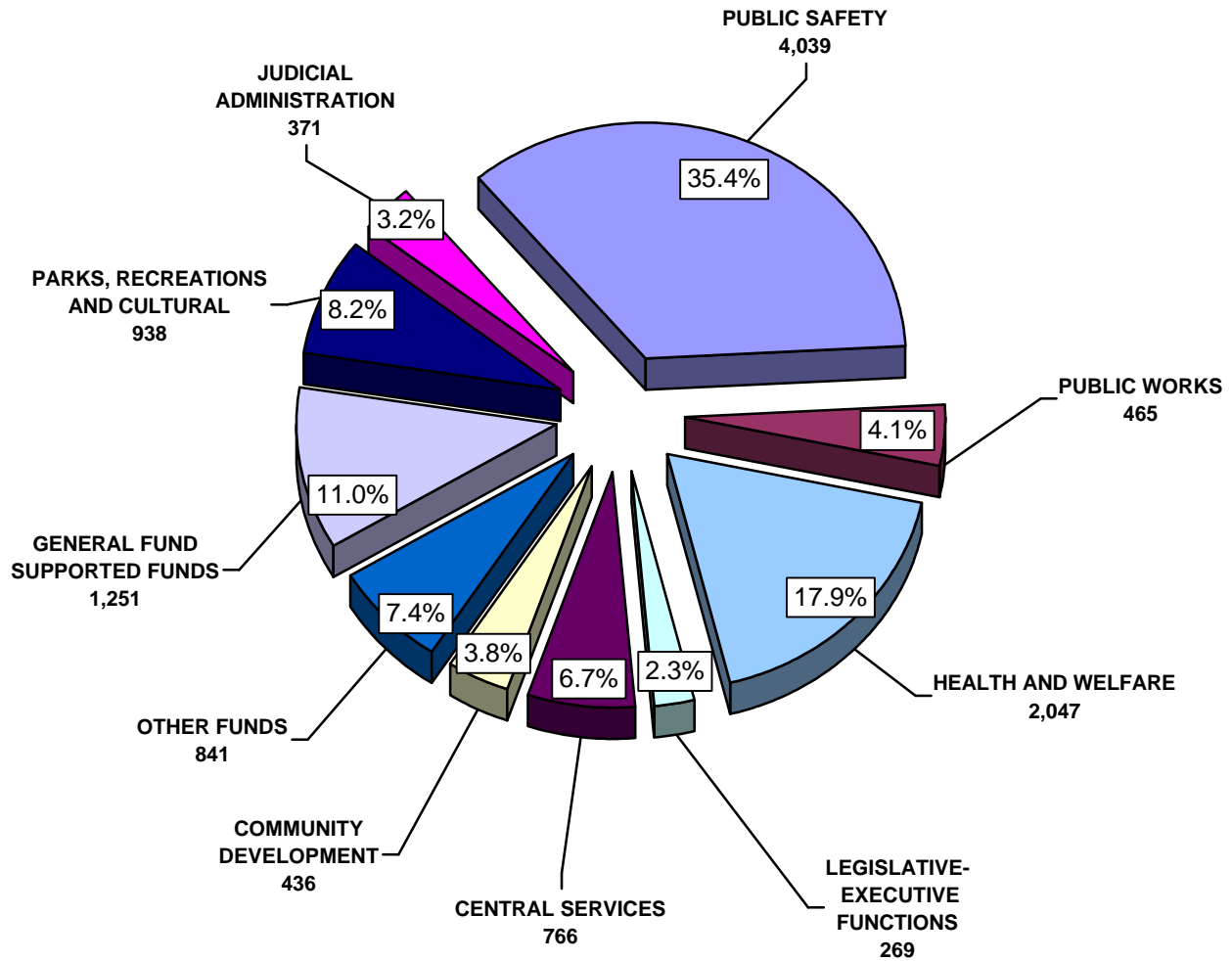
Funding can be Federal, State, Local, or a Combination Thereof  
(Actual Direct County Funding is Minimal)

	FY 2002 Actual	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
<b>Community Services Board (CSB) - Alcohol and Drug Services</b>				
Prevention/Early Intervention (P/EI) at Centreville High, Chantilly High, and Mountain View (Previously Federal HIDTA Grant) and supervision of these services (1 /1.0 SYE)	\$55,488	\$53,794	\$57,248	\$56,495
P/EI at Devonshire School Suspension Program (Federal Block Grant) and supervision of these services (1 / 1.08 SYE)	41,465	61,370	52,297	52,208
Case Management Services at the Recovery School (Federal Block Grant) and supervision of these services (0 / 0.5 SYE)	28,214	33,542	35,809	35,302
Consultation/Education to fifteen school/community coalitions (Federal/County 1 / 0.5 SYE)	28,214	33,542	35,809	35,302
Violence Prevention and Junior Girl Power Groups throughout Fairfax County (County funded and Federal Direct pass-through grant 2 /2.0 SYE)	119,569	90,914	70,732	69,652
Substance Abuse Early Intervention Programs in County middle and high schools (FCPS and County funded 3 /3.0 SYE)	109,292	127,588	124,524	122,598
Middle School Promising Programs (FY 2002 is the first year of a three-year State Incentive Grant. FY 2003 funding has not been included as grant year is not concurrent with the County's fiscal year)	38,164	0	0	0
Communities That Care (CTC) Survey <sup>1</sup>	0	35,000	0	0
Youth Empowerment Strategies for Community Youth Violence and Substance Abuse Prevention in elementary schools (Federal pass-through grant ends June 30, 2002)	7,875	0	0	0
<b>Family Services<sup>2</sup></b>				
Head Start Grant Funding	4,090,837	4,982,381	4,147,104	4,147,104
Early Head Start Grant Funding	2,362,532	3,964,156	2,846,582	2,846,582
Head Start State Block Grant Funding	111,872	1,873,459	185,799	185,799
<b>Subtotal: County-Administered Programs</b>	<b>\$6,993,522</b>	<b>\$11,255,746</b>	<b>\$7,555,904</b>	<b>\$7,551,042</b>
<b>GRAND TOTAL</b>	<b>\$1,256,151,192</b>	<b>\$1,359,497,731</b>	<b>\$1,438,307,399</b>	<b>\$1,436,072,677</b>

<sup>1</sup> In mid FY 2003, the Communities that Care (CTC) survey was not distributed and the Board of Supervisors provided \$30,000 of the original \$65,000 budget to the Fairfax County Public Schools for audit activities. The \$30,000 will be transferred to FCPS at the FY 2003 Carryover Review.

<sup>2</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.

# FY 2004 REGULAR POSITIONS ALL FUNDS



**TOTAL REGULAR POSITIONS = 11,423**

General Fund Supported Funds include: Fund 106, Fairfax-Falls Church Community Services Board; Fund 141, Elderly Housing Programs; Fund 500, Retiree Health Benefits; Fund 501, County Insurance; Fund 503, Department of Vehicle Services; Fund 504, Document Services Division; Fund 505, Technology Infrastructure Services.

Other Funds include: Fund 105, Cable Communications; Fund 109, Refuse Collection; Fund 110, Refuse Disposal; Fund 111, Reston Community Center; Fund 112, Energy Resource Recovery; Fund 113, McLean Community Center; Fund 114, I-95 Refuse Disposal; Fund 116, Forest Integrated Pest Management Program; Fund 117, Alcohol Safety Action Program; Fund 142, Community Development Block Grant; Fund 145, HOME Investment Partnership Grant; Fund 401, Sewer Bond Operation and Maintenance; Fund 601, Fairfax County Employees' Retirement System.

## Summary of Position Changes FY 1991 - FY 2004

### Authorized Positions - All Funds

	From	To	Abolished	New Facilities	Other Changes	Other Reviews	Total Change
FY 1991 to FY 1992	11,164	11,124	(153)	41	20	52	(40)
FY 1992 to FY 1993	11,124	10,628	(588)	0	13	79	(496)
FY 1993 to FY 1994	10,628	10,685	(88)	62	56	27	57
FY 1994 to FY 1995	10,685	10,870	(157)	94	131	117	185
FY 1995 to FY 1996	10,870	11,016	(49)	60	76	59	146
FY 1996 to FY 1997	11,016	10,782	(477)	150	(14)	107	(234)
FY 1997 to FY 1998	10,782	10,802	(56)	4	43	29	20
FY 1998 to FY 1999	10,802	10,911	(35)	26	41	77	109
FY 1999 to FY 2000	10,911	11,108	(17)	106	26	82	197
FY 2000 to FY 2001	11,108	11,317	0	25	107	77	209
FY 2001 to FY 2002	11,317	11,385	(2)	14	39	17	68
FY 2002 to FY 2003 Revised	11,385	11,498	(48)	70	1	90	113
FY 2003 to FY 2004 Recommended	11,498	11,423	(124)	49	0	0	(75)
<b>Total</b>	<b>11,164</b>	<b>11,423</b>	<b>(1,794)</b>	<b>701</b>	<b>539</b>	<b>813</b>	<b>259</b>

In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 1,962 abolished positions. This results in a net increase of 91 positions through the FY 2004 Adopted Budget Plan. As of the FY 2003 Adopted Budget Plan the net increase was 76. At the *FY 2002 Carryover Review* an additional 45 positions were added including: 37 for the Office of the Sheriff, 4 for the Department of Tax Administration, 1 for Facilities Management Division (FMD), 2 for the Fairfax County Park Authority, and 1 for Department of Information Technology (DIT). In October, 2002 52 new COPS UHP positions were approved for the Police Department and at the *FY 2003 Third Quarter Review* 7 Fairfax-Falls Church Community Services Board positions in support of Adult Day Support and the Hope Center were eliminated as part of FY 2003 State funding reductions. The Community Services Board positions had also been reflected at the FY 2004 Advertised Budget Plan pending the Third Quarter action and therefore increased the reduction between FY 2004 and FY 2003 at that time. The FY 2004 recommendation includes a net reduction of 75 positions.

( ) Denotes Abolished Positions

# Summary of Position Changes

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## FY 2004 Position Actions Total Change - (75) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES/PUBLIC SAFETY</b>			<b>49</b>
	DPWES/Facilities Management Division	South County Government Center and support for Courthouse expansion	1
	Community and Recreation Services	James Lee Community Center	6
	Family Services	New and expanded SACC sites	19
	Health	Public Health Nurse to support 4 new County schools	1
	Health	Clinic Room Aides to support 4 new County schools	6
	Police	Emergency medical dispatcher coordinator	1
	Fire and Rescue	Phase-in of staffing for new Crosspointe and Fairfax Centre stations	15
<b>REDUCTIONS/REORGANIZATIONS/REDESIGNS</b>			<b>(124)</b>
	Office for Women	Reorganization, including transfer to Department of Family Services of 2 positions	(8)
	Finance	Reorganization	(3)
	Human Resources	Reorganization	(1)
	Purchasing and Supply Management	Eliminate Central Stores	(3)
	Purchasing and Supply Management	Eliminate Equipment Repair Program	(1)
	Purchasing and Supply Management	P-card and small order transaction processing	(1)
	Management and Budget	Special projects	(2)
	DPWES/Capital Facilities	GIS and financial administration	(2)
	DPWES/Stormwater Management	Flood plains	(1)
	DPWES/Stormwater Management	Sign shop	(2)
	DPWES/Land Development	Environmental and facilities review	(5)
	DPWES/Land Development	Residential building inspections	(2)
	DPWES/Land Development	Commercial building inspections	(2)
	DPWES/Land Development	Home improvement contractor licensing	(2)
	DPWES/Land Development	Code enforcement	(1)
	DPWES/Land Development	Urban forestry	(1)
	DPWES/Land Development	Building plan review	(1)

# Summary of Position Changes

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## FY 2004 Position Actions Total Change - (75) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	DPWES/Land Development	Preliminary site inspection	(1)
	DPWES/Land Development	Environmental and facilities inspection	(1)
	DPWES/Land Development	Contractor ID card	(1)
	DPWES/Land Development	Inspection requests and records	(1)
	Planning and Zoning	Environment and development review	(2)
	Planning and Zoning	Zoning enforcement	(2)
	Planning and Zoning	Rezoning/special exceptions	(1)
	Planning and Zoning	Ordinance administration	(1)
	Human Rights	Transfer Equal Employment Opportunity position to grant	(1)
	Community and Recreation Services	Pinn Community Center	(1)
	Park Authority	Natural resource planning	(1)
	Park Authority	Land management	(1)
	Park Authority	Resource stewardship	(1)
	Park Authority	Landscaping at Government Center	(3)
	Park Authority	Riverbend and Hidden Oaks parks	(4)
	Tax Administration	TARGET	(13)
	Tax Administration	Outsource parking ticket processing and collection	(3)
	Family Services	Child protective services	(2)
	Family Services	Child care resource	(2)
	Family Services	Transfer to Administration for Human Services for information technology support	(1)
	Family Services	Transfer from Office for Women	2
	Family Services	Children, Youth and Family technology support	(1)
	Family Services	SACC administrative support	(1)
	Administration for Human Services	Transfer from Family Services for information technology support	1
	Administration for Human Services	Administrative	(2)
	Administration for Human Services	Transfer to Information Technology as part of Human Services Information Technology reorganization	(28)
	Systems for Human Services	Research, Analysis and Project Services	(1)
	Systems for Human Services	Region 5	(1)
	Information Technology	Transfer from Administration for Human Services as part of Human Services	28

## Summary of Position Changes

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### FY 2004 Position Actions Total Change - (75) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
Information Technology		Strategic planning	(1)
Information Technology		Applications architect	(1)
Information Technology		Infrastructure strategist	(1)
Information Technology		Telecommunications coordination	(1)
Information Technology		Group Decision Support Center	(1)
Information Technology		E-government	(1)
Information Technology		Information technology security	(1)
Information Technology		Radio services inventory management	(1)
Juvenile and Domestic Relations		Juvenile Detention Center	(4)
Police		Inspections	(1)
Police		Victim services	(1)
Police		Public information	(1)
Police		Community policing	(1)
Police		School crossing guards	(3)
Police		Court liaison	(1)
Sheriff		Community relations	(1)
Sheriff		Mental Health and Alcohol and Drug services in the Adult Detention Center	(1)
Sheriff		Privatize Food Services	(13)
CSB/Mental Health		Prevention	(1)
CSB/Alcohol and Drug		Homeless Shelter	(2)
CSB/Alcohol and Drug		Entry and referral	(2)
Technology Infrastructure		Programmer	(1)
Retirement Administration		DROP Program	1



# Summary of Position Changes

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## FY 2003 Position Actions Total Change - 120 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES/PUBLIC SAFETY</b>			<b>70</b>
	Family Services	New and expanded SACC sites	22
	Police	Sully Police Station	25
	Police	Transfer of Animal Shelter function	19
	Animal Shelter	Transfer of Animal Shelter function to Police	(19)
	Fire and Rescue	Full time Hazardous Materials Unit	23
<b>WORKLOAD RELATED</b>			<b>1</b>
	McLean Community Center	Performance Arts support position	1
<b>ABOLISHMENTS</b>			<b>(48)</b>
	Finance	E-Government Initiative	(1)
	Human Resources	Division head	(1)
	Purchasing	Processing purchasing transactions	(2)
	Management and Budget	Special Projects	(2)
	Tax Administration	Personal Property Division	(6)
	Information Technology	Strategic planning, Human Services IT support and PRISM support/modifications	(3)
	Circuit Court	Mediation program	(1)
	Sheriff	Vacant positions to be determined	(3)
	DPWES/Business Planning and Support	IT Support and Development	(2)
	DPWES/Capital Facilities	Special Projects and Citizen Response	(3)
	DPWES/Stormwater Management	Flooding and Snow emergency response	(2)
	Family Services	Deputy Director	(1)
	Administration for Human Services	Assistant Buyer and Computer Systems Analyst	(2)
	Community and Recreation Services	FASTRAN scheduling	(1)
	Fairfax County Park Authority	Computer program analysis, RECPAC support and to be determined	(3)
	DPWES/Land Development	Plan processing and review	(10)
	Planning and Zoning	Land use applications, public facility review, processing of building permits and special projects	(4)
	Community Services Board	Support position as result of Fairfax House closure	(1)

# Summary of Position Changes

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## FY 2003 Position Actions Total Change - 120 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>90</b>
	DPWES/Facilities Management	Lorton/Laurel Hill Development	1
	Human Resources	Transfer position to Public Affairs for Courier	(1)
	Public Affairs	Transfer position from Human Resources for Courier	1
	Public Affairs	Transfer positions from Administration for Human Services for South County	2
	Park Authority	Lorton/Laurel Hill Development	2
	DPWES/Business Planning and Support	Transfer from Administration for Human Services for information technology support	1
	Tax Administration	Revenue enhancement	4
	Administration for Human Services	Transfer to Health for Long Term Care	(1)
	Administration for Human Services	Transfer to Systems for Human Services for Strengthening Neighborhoods and Building Communities Initiative	(1)
	Administration for Human Services	Transfer to Public Affairs for South County	(2)
	Administration for Human Services	Transfer to DPWES/Business Planning and Support for information technology support	(1)
	Systems for Human Services	Transfer from Admin for Human Services for Strengthening Neighborhoods and Building Communities Initiative	1
	Information Technology	HIPAA Compliance Officer	1
	Health	Transfer from Admin for Humans Services for Long Term Care	1
	Health	Transfer from Forest Integrated Pest Management Program for West Nile	1
	Police	COPS UHP	52
	Sheriff	Additional ADC positions to meet required staffing levels	37
	ASAP	Transfer to CSB	(1)
	CSB/Central Services	Transfer from ASAP	1
	CSB/Mental Health	Adult day support services (as part of State cut to be taken in FY 2003)	(1)
	CSB/Alcohol and Drug	Hope Center (as part of State cut to be taken in FY 2003)	(6)
	Refuse Collection	DPWES realignment of positions	(1)
	Refuse Disposal	DPWES realignment of positions	2
	Wastewater Treatment	DPWES realignment of positions	(1)
	Forest Integrated Pest Management Program	Transfer position to Health for West Nile	(1)

# Summary of Position Changes

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## FY 2003 Position Actions Total Change - 120 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>POSITION POOL CHANGES</b>			<b>0</b>
	Transportation	Traffic Calming	1
	Police	Emergency Coordinator	1
	Wastewater Treatment	Identified for realignment	(2)

# Summary of Position Changes

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## FY 2002 Position Actions Total Change - 68 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES</b>			<b>14</b>
	Family Services	New and expanded SACC sites	12
	Community and Recreation Services	Expanded Groveton Senior Center	2
<b>PUBLIC SAFETY</b>			<b>17</b>
	Sheriff	Inmate Janitorial Supervision in ADC Expansion	5
	Sheriff	LIDs Clerk for State Reporting	1
	Fire and Rescue	Additional Tanker staffing	9
	Fire and Rescue	Staff requirements for an expanded South County apparatus shop	2
<b>WORKLOAD RELATED</b>			<b>20</b>
	County Executive	Elimination of 1 Assistant to the County Executive position	(1)
	Finance	Financial Management	1
	DPWES/Capital Facilities	Elimination of Streetlight and Bus Shelter project management position	(1)
	Housing and Community Development	Revitalization	3
	Community and Recreation Services	Senior Social Day Program	2
	Community and Recreation Services	Transfer of positions associated with Leisure Enterprises and the Employee Fitness Center to the Park Authority	(6)
	Park Authority	Transfer of positions associated with Leisure Enterprises and the Employee Fitness Center to from Community and Recreation Services	6
	Tax Administration	Real Estate Appraisers to improve ratio of parcels per appraiser	3
	Systems Management for Human Services	Coordination of Continuum of Care Process	2
	Information Technology	Security for Information Processing Systems	2
	Health	Community Health Care Network	1
	General District Court	Probation Counselor I	1
	Vehicle Services	Fleet Maintenance	4
	CSB/Mental Retardation	Support for new graduates of County Schools	1
	CSB/Mental Health	Case workers for JDC/LSC	2

# Summary of Position Changes

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## FY 2002 Position Actions Total Change - 68 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>17</b>
	Electoral Board and General Registrar	Conversion of Exempt Limited term Positions in response to National Voter Registration Act workload	2
	DPWES/Business Planning and Support	Transfer of position from Land Development for better alignment of duties	1
	DPWES/Stormwater Management	Transfer of position from Land Development for Stormwater design issues and creation of two new positions for Perennial Streams Mapping	3
	DPWES/Land Development	Transfer of position to Stormwater Management	(1)
	DPWES/Land Development	Transfer of position to Business Planning and Support	(1)
	Community and Recreation Services	Transfer of position to Health	(1)
	Administration for Human Services	Transfer of position from Juvenile and Domestic Relations for better alignment of duties	1
	Health	Transfer of position from Community and Recreation Services for the Senior+ Program	1
	Juvenile and Domestic Relations	Transfer of position to Administration for Human Services	(1)
	Police	School Resource Officers	6
	Police	Conversion of COPS More grant positions	7
<b>POSITION POOL CHANGES</b>			<b>0</b>
	Human Resources	Training staff	2
	Public Affairs	Citizen Hotline	1
	System Management for Human Services	Assistant for Human Services Deputy County Executive	1
	Police	Criminal Intelligence Unit crime analysts and Emergency Preparedness Coordinator	3
	Wastewater Treatment	Identified for realignment	(7)

# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES</b>			<b>25</b>
	Family Services	New and expanded SACC sites	12
	Health	Herndon Harbor House Adult Day Care Facility	9
	Family Services	SACC Pilot in Middle Schools	3
	Family Services	Herndon Harbor House Adult Day Care Facility	1
<b>PUBLIC SAFETY</b>			<b>38</b>
	Fire and Rescue	Building Inspections	9
	Police	Public Safety Communication Assistants	7
	Police	Alarm Ordinance	6
	Police	Animal Control officers	4
	Police	Central Record clerical support	3
	Police	Victim Services Section	2
	Fire and Rescue	Fiscal Administrator and Accountant	2
	Police	Child Abuse Section	1
	Police	Information Technology support	1
	Animal Control	Education/Fundraising position	1
	Animal Control	Secretarial support	1
	Fire and Rescue	Women's Program officer	1

# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>WORKLOAD RELATED POSITIONS</b>			<b>69</b>
CSB/Alcohol and Drug Information Technology		Prevention Resiliency Program in County Schools	8
DPWES/Land Development		County Internet, Enterprise Services Manager and Help Desk	7
Housing and Community Development		Site Inspectors	7
Park Authority		Financial Management support as recommended by external auditor	5
Health		Maintenance staff for Athletic Fields	5
Juvenile and Domestic Relations		Public Health Nurses for County Schools	5
Administration for Human Services		Probation Counselors and Secretary for Domestic Relations, East County Probation Office and Less Secure Facility	5
Transportation		IT Positions for workload requirements	5
CSB/Mental Retardation		Accounting, Transit Operations, Proffers workload	5
Systems Management for Human Services		Individuals with Disabilities Education Act (IDEA) Service Provision	3
Health		Faith in Action coordinator and support	2
CSB/Mental Retardation		Healthy Families	2
Juvenile and Domestic Relations		Support for new graduates of County Schools	1
Circuit Court		IT Strategist and Coordinator	1
Internal Audit		Land Records workload	1
Transportation		Audit Finding for enhanced audit capacity	1
McLean CC		Senior Transportation Initiative	1
Electoral Board		Theater cashier	1
Human Rights		Secretary	1
Family Services		Human Rights Specialist	1
CSB/Alcohol and Drug		Healthy Families	1
		Wrap Around Substance Abuse Treatment	1

# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>77</b>
	County Executive	Transfer of Environmental Coordinator from DPWES/Business Planning and Support	1
	Telecommunications and Consumer Services	Transfer of position to Information Technology	(1)
	DPWES/Business Planning and Support	Transfer of positions to County Executive and Land Development	(10)
	DPWES/Land Development	Transfer of positions from Business Planning and Support	9
	Park Authority	Master Gardener	1
	Library	Transfer of positions to Information Technology	(12)
	Family Services	SACC positions for Spring Hill Recreation Center and Churchill Road Elementary SACC Expansions	6
	Family Services	Conversion of Gum Springs Contract Positions to Merit status	18
	Administration for Human Services	Transfer of positions to Information Technology and Juvenile and Domestic Relations	(6)
	Information Technology	Transfer of positions from Telecommunications and Consumer Services, Libraries and Human Services Administration	18
	Juvenile and Domestic Relations	Transfer of position from Human Services Administration	1
	Police	Conversion of Merit Grant position from COPS More Grant	1
	CSB/Mental Health	Residential Services	1
	Police	School Resource Officers	14
	Police	COPS UHP	36



# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>POSITION POOL CHANGES</b>			<b>0</b>
	County Executive	Language Coordinator, Auditor, Network Analyst	3
	Office for Women	Management Analyst IV	1
	Finance	Financial management	2
	Human Resources	Administrative Aide for training staff	1
	Public Affairs	Support Staff (Conversion of Limited Term)	1
	DPWES/Business Planning and Support	Information Technology Training Program	1
	DPWES/Capital Facilities	Streetlight and Bus Shelter project management	1
	DPWES/Land Development	Inspection services information system replacement project	1
	Planning and Zoning	Trail Planner	1
	Housing and Community Development	Information Technology Training Program	1
	Park Authority	Park Foundation Director	1
	Tax Administration	Identified for realignment	(6)
	Family Services	Senior Transportation Initiative	1
	Administration for Human Services	Identified for realignment - Specifically for Information Technology	(3)
	Information Technology	Information Technology positions to support Human Services Administration	3
	Circuit Court	Language Interpreter	1
	Police	Program and Procedures Coordinator	1
	Sheriff	Information Technology	2
	Refuse Collection	Identified for realignment	(2)
	ASAP	Identified for realignment	(1)
	Wastewater Treatment	Identified for realignment	(10)

# Summary of Position Changes

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## FY 2000 Position Actions Total Change - 197 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES / PUBLIC SAFETY</b>			<b>106</b>
	Comm & Rec	Sully Senior Center	2
	Public Library	New Great Falls Community Library	5
	Family Services	New and Expanded SACC Centers	25
	Family Services	Expanded Franconia/Springfield Family Center	1
	Sheriff, CSB/MH	Expansion of Adult Detention Center	10
	Fire & Rescue	New North Point Station	33
	CSB/Mental Health	New Stevenson Road Adult Care Facility	2
	Police	Support for Central Records Section	3
	Police	School Resource Officers	10
	Police	Officers for "Mixing Bowl"	12
	Sheriff	Support for Live-Scan Fingerprinting and Mug Shot Systems, Emergency Clinic Services for Inmates	3
<b>WORKLOAD / REDIRECTED POSITIONS</b>			<b>9</b>
	Purchasing	Efficiencies	(1)
	Human Resources	Outreach Recruitment Program	1
	Family Svs, Health	Healthy Families Fairfax	3
	Health	Public School Nurses	5
	Information Tech	Increased Workload in Network Services	3
	Circuit Court	Expansion of Differentiated Case Tracking System for Chancery Cases	4
	Police	Transfer of Animal Shelter Cost Center	(17)
	Animal Shelter	Create Animal Shelter Agency	17
	CSB/M Retardation	Support for New Special Education Graduates	1
	CSB/Alcohol & Drug	Substance Abuse Counselors for Schools	3
	CSB/Alcohol & Drug	Convert HIDTA Grant Position to Regular	1
	County Insurance	Claims/Rehabilitation Specialist	1
	Cable	Installation of Institutional Network	4
	Sewers and Solid Waste	Streamlining of Processes, Productivity Increases, and Automation	(16)

# Summary of Position Changes

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## FY 2000 Position Actions Total Change - 197 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>82</b>
	Electoral Board	Voting Machine Supervisor	1
	Juvenile Court	Substance Abuse Screening	4
	General District Court	Clerical Specialist and relief workers	5
	CSB/Mental Health, Mental Retardation and Alcohol & Drug	Support for additional State funded activities, case managers, Schools ADS position, ADS Youth Initiative and MH/ADS Medical Services Unit	42
	Transportation	Photo Red Light Program	3
	Police	COPS Universal Hiring Grant additional Police Officers	25
	Family Services	Administrative Adjustment	(1)
	Human Resources	Administrative Adjustment	1
	Telecom	Massage Ordinance	1
	Police	School Resource Officer	1

# Summary of Position Changes

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## FY 2000 Position Actions Total Change - 197 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>POSITION POOL CHANGES</b>			<b>0</b>
	Program Partnerships	Program Support	3
	Equity Programs	Alternative Dispute Resolution program	1
	Purchasing and Supply Management	Procurement Card Program	1
	Utilities Planning and Design	Engineer Positions	2
	Planning & Zoning	Planners for the backlog of zoning application processing	2
	Family Services	Identified for realignment - Specifically for CSB	(1)
	Information Technology	Program Analysts for Tax Project and Database Administrator for Enterprise Systems	6
	Tax Administration	Identified for realignment - Specifically for DIT	(6)
	Health Department	Adjustment for Human Services Reorganization	3
	Circuit Court	Support for Automated Systems	2
	Fire and Rescue	Engineer Positions	2
	CSB	Child Specific Team Coordinator	1
	Refuse Collection	Identified for realignment	(8)
	Refuse Disposal	Identified for realignment	(4)
	I-95 Solid Waste	Identified for realignment	(1)
	Gypsy Moth	Identified for realignment	(1)
	Wastewater Treatment	Identified for realignment	(1)
	Systems Engineering Technology Infrastructure Services	Identified for realignment Data Center Maintenance	(2) 1

# Summary of Position Changes

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## FY 1999 Position Actions Total Change - 109 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(35)</b>
	Sewers	Streamlining of Processes, Productivity Increases, and Automation	(28)
	Various	County Executive Reorganization	(7)
<b>NEW FACILITIES</b>			<b>26</b>
	Family Services	Shreveewood and Chesterbrook Child Care Ctrs	6
	Facilities Mgmt.	Support Adult and Juvenile Detention Centers	3
	Comm & Rec Svs	Bailey's Community Center Expansion	1
	Public Library	Kingstowne & Great Falls Community Libraries	15
	Health	West County Middle School Clinic Room Aide	1
<b>WORKLOAD/PROGRAMMATIC</b>			<b>41</b>
	County Executive	Assistants to the County Executive	2
	County Executive	Information Systems Auditor - Office of Internal Audit	1
	Health Department	Health Inspectors	4
	Health Department	Public Health Nurses and Support for Respite and Bathing Program	4
	Health Department	Environmental Health Specialists	4
	Juvenile Court	Intake and Probation Services Support	6
	Police	Warden, Naturalist IV and Support for Public Safety Communications Center	4
	Police	Gang Investigation Unit	8
	CSB/M Retardation	Support for New Graduates of County Schools	1
	Human Rights	Investigator	1
	Site Development	Urban Foresters II	5
	Family Services	Child Protective Services Supervisor for Hotline	1

# Summary of Position Changes

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## FY 1999 Position Actions Total Change - 109 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR (TRANSFERS NOT INCLUDED)</b>			<b>77</b>
	County Executive	Director for 6 new Computer Learning Centers	1
	CSB/Alcohol & Drug	Hope Day Treatment	8
	Building Code Svs	Design Review Workload	11
	Police	Parking Guards	7
	McLean Center	Efficiency	(1)
	CSB/Mental Health, Alcohol & Drug	Dual Diagnosis Facility	15
	Family Services	Child Medical Care Program	5
	Police	Universal Hiring Grant	25
	Police	Photo Red Light Program	6

# Summary of Position Changes

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## FY 1998 Position Actions Total Change - 20 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(56)</b>
Major Actions	Solid Waste	Reduced Workload due to Closure of Landfill	(13)
	Sewers	Adjusted Workload - Upgrade of Lower Potomac Pollution Control Plant	(34)
	Cable	Reduced Workload due to New Technology	(1)
	FMD, Human Resources, DMB, Comm & Rec, CSB/Mental Health	KPMG Recommendations	(8)
<b>NEW FACILITIES</b>			<b>4</b>
	Family Services	SACC for Fox Mill, Franconia Elementary Schools	4
<b>WORKLOAD/PROGRAMMATIC</b>			<b>43</b>
Public Safety:	Sheriff	Mt. Vernon and Mason Lock-up Programs	14
	Fire	Auto Mechanics for Aging/Growing Vehicle Fleet	2
	Police	Motorcycle Officers and Increased Public Safety Center Staff	13
Other Major Actions:	Public Affairs	Internet Supervision	1
	Commonwealth Attorney	State-reimbursed Positions to Address Increased Domestic Relations Felony cases	5
	Design Review	Urban Foresters	2
	Juvenile Court	Additional Probation Counselors and Conversion of Grant Positions Supporting Detention Release Program	6

# Summary of Position Changes

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## FY 1998 Position Actions Total Change - 20 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>29</b>
	Various	Position Reductions to Achieve \$438,276 Savings	(18)
	Human Rights	Fair Housing Program	1
	CSB/Mental Health	State Funded Residential Services	2
	Ec. Dev. Authority	Planners for Increased Workload	7
	DEM	Engineers for Increased Workload	4
	Health	Discontinue Medical Exam Unit	(1)
	Police	Grant Funded COPS Program	25
	Information Tech	Transfer from Schools to Support Purchasing System	3
	CSB/M Retardation	Increased Case Management Services	5
	Juvenile Court	Increased Workload	1



# Summary of Position Changes

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## FY 1997 Position Actions Total Change - (234) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(477)</b>
	Tax Admin	Close Branch Offices	(26)
	Public Safety	Workload Redistribution	(58)
	FMD/Housing	Privatize Custodial Contracts	(55)
	Libraries	Close 4 Mini-branches	(10)
	Div. Of Solid Waste	Planned Closure of Landfill. Upgrade of Lower Potomac Pollution Control Plant	(22)
	Public Works	Capital Projects Schedule	(12)
	Various	Lines of Business Modifications/Eliminations, Consolidations, Org. Efficiencies	(294)
<b>NEW FACILITIES</b>			<b>150</b>
	Sheriff	Adult Detention Center Expansion	68
	Juvenile Court	Juvenile Detention Center Expansion	61
	OFC	1 New and 7 Expanded SACC Centers	20
	Recreation	"The Pit" Teen Center in Reston	1
<b>WORKLOAD/PROGRAMMATIC</b>			<b>(14)</b>
	Housing	Transferred to Non-Appropriated Funds	(14)

## Summary of Position Changes

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### FY 1997 Position Actions Total Change - (234) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>107</b>
	CSB/Alcohol & Drug	New Generations and CSAT Grant to Regular	19
	OFC	Day Care Teachers for Virginia Initiative for Employment not Welfare (VIEW)	9
	Various	Downsize Medical Unit, Page Staff, Clearing Crews	(7)
	Reston Center	Senior Citizens Educational Center Staff	2
	Document Services	County/Schools Consolidation of Print Shop	7
	Transportation	Reinstate Planner Based on RPPD Workload	1
	Parks	Transfer Information Officer to Trust Fund. State Co-operative Position to Extension Services	0
	FMD	Custodians for Public Safety Secured Areas	10
	Com./Rec Svs	Restore Services to Community Centers	3
	Circuit Court	Service Realignment Associated with Consolidation with Judicial Operations	2
	Police	Crossing Guards, Impound/Wrecker Section, Universal Hiring Grant	37
	Fire	Rehabilitation Positions Converted from Exempt Limited Term	14
	Aging	Human Services Redesign Grant to Regular	6
	Commonwealth Attorney	State-reimbursed Positions for Increased Domestic Relations Felony Cases	4

# Summary of Position Changes

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## FY 1996 Position Actions Total Change - 146 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(49)</b>
Major Actions	Public Works	Capital Project Schedules	(11)
	Parks	Adjusted Workload - Planning and Land Management, Facility Development	(18)
	Various	Agency Efficiency Efforts	(12)
	Refuse Disposal	Planned Closure of Landfill to Municipal Solid Waste	(8)
<b>NEW FACILITIES</b>			<b>60</b>
	Fire & Rescue	West Centreville Fire Station	27
	Juvenile Court	Expand Boys' Probation House from 12 to 22 Beds	7
	Various	2 Schools - SACC Centers, Crossing Guards, Clinic Room Aides	25
	Recreation	Braddock Community Center	1
<b>WORKLOAD/PROGRAMMATIC</b>			<b>76</b>
Public Safety:	Police	Officers to Expand Community Policing - Grant Funding COPS AHEAD	25
	Sheriff	Workload due to Increased Inmate Population	12
Other Major Actions:	CSB	Stonegate Drug and Alcohol Treatment Program - Previously Grant Funded	8
	Circuit Court	State Mandated Fines and Costs Program	5
	OFC	2 Additional SACC Centers	4
	Various	Workload Adjustments	11
	Health	5 Public Health Nurses, North County Affordable Health Care	11
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>59</b>
	Tax Admin, Sheriff	TARGET II Program Converted from Exempt Limited Term, Offset by Revenues	36
	Juvenile Court	Increased Workload	8
	Police	Crossing Guards for 2 New Schools, Polygraph Operator - Public Safety Academy	3
	Sheriff	Applicant Screening/Training for Public Safety Academy	8
	CSB	Psychiatrists	3
	Retirement	Replace Contracted Investment Consulting Services	1

# Summary of Position Changes

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## FY 1995 Position Actions Total Change - 185 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(157)</b>
	EMTA	Privatization of West Ox Garage	(70)
	Public Works	Capital Projects Schedule	(41)
	Various	Human Services Redesign - Admin. Functions	(27)
	Other	Agency Reorganizations and Adjusted Workload	(19)
<b>NEW FACILITIES</b>			<b>94</b>
	Fire & Rescue	Kingstowne Fire Station	23
	Libraries	Chantilly Regional and Herndon Community Libraries	28
	Health, Police	2 Schools - Clinic Room Aides, School Crossing Guards	7
	OFC	6 New SACC Centers	32
	Judicial Operations	4 New Courtrooms	2
	Parks	Green Spring Gardens Park	2
<b>WORKLOAD/PROGRAMMATIC</b>			<b>131</b>
Public Safety:	Police	56 Officers, 5 TARGET Positions	61
	Fire & Rescue	33 Advanced Life Support Positions, 1 Volunteer Training Coordinator	34
	Sheriff	Community Diversion Program - Previously Grant	18
	Juvenile Court	Increased Workload in Probation Services	5
Other Actions:	CSB	Comply with Federally Mandated Waiver Program Standards	7
	Health	Chesapeake Bay Preservation Ordinance, Public Health Nurses for Schools	5
	Assessments	Support Litigation of Assessments Appeals	5
	Other	Workload adjustments	19
	Housing	Transfer SF 175, County Assisted Rental Housing Positions to Non-Appropriated Subfund	(23)

# Summary of Position Changes

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## FY 1995 Position Actions Total Change - 185 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>117</b>
	OFC	New SACC Center	5
	Juvenile Court	Outreach Detention Program	4
	Police	Communication Assistants for Public Safety Center, Emergency Services Section, Crime "Hot Spots"	28
	EMTA	West Ox Positions Restored	53
	CSB	Psychiatrists and Federal Substance Abuse Treatment Grant	5
	Various	Human Services Redesign Efforts	(10)
	Various	Workload Adjustments	38
	Sheriff	Redesign Community Diversion Program	(6)

# Summary of Position Changes

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## FY 1994 Position Actions Total Change - 57 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(88)</b>
	CSB	Mental Retardation Privatization, Mental Health Redesign	(27)
	County Executive	Graduate Management Intern Program	(13)
	Public Works	Capital Projects Schedule	(11)
	Refuse Collection	Roadside Litter and Newspaper Collection	(8)
	Sewers	Closing of Little Hunting Creek Plant	(7)
	Police	Privatization of Government Center Security	(5)
	EMTA	Reduced Requirement for School Buses	(11)
	Various	Agency Efficiencies	(6)
<b>NEW FACILITIES</b>			<b>62</b>
	CSB	Crossroads - 70 Bed Facility	24
	CSB	New Beginnings - 30 Bed Facility, Social Detoxification Program	35
	OFC	SACC Center for New School, Serves 30 Children	2
	Libraries	Sunday Hours, Centreville Regional Library	1
<b>WORKLOAD/PROGRAMMATIC</b>			<b>56</b>
	Fire & Rescue	EMS Relief Personnel	15
	DEM	Workload Requirements	9
	Circuit Court, Jud. Operations	Court Workload Requirements	6
	Various	Planning and Development Redesign (Corporate Land Development System)	17
	Auditor	Initiate Financial Program Auditor on behalf of the Board of Supervisors	3
	Sheriff, Jud. Ops.	Support 2 New Judges	5
	Reston	Teen Partnership Proposal	1
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>27</b>
	Fire & Rescue	Hazardous Materials Bureau	7
	OFC	Expand SACC Center	1
	CSB/Alcohol & Drug	Adolescent Day Treatment	3
	County Attorney	Enhance Tax Assessment Litigation	9
	Comp Planning	Corporate Land Development System	7

## Summary of Position Changes

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### FY 1993 Position Actions Total Change - (496) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(588)</b>
	Various	Reduction in General Government Agencies	(84)
	Fire & Rescue	48 Firefighters and other Positions due to the Elimination of Citizen CPR Program	(52)
	Police	19 School Crossing Guards, Admin Support, Cadets, Planning & Research	(30)
	Consumer Affairs	Downsize Agency by 1/2	(11)
	FMD	Custodial, Planning and Engineering Function	(13)
	Public Works	Defer Projects	(39)
	OFC	SACC Support, Public Information Officers, Provider Training	(12)
	Parks	Transfer to Fund 940, Historic Preservation, Grounds Maintenance, Marketing	(60)
	Libraries	Systemwide Reductions	(50)
	DEM	Inspections, Enforcement, Technical Support, Urban Forestry	(53)
	OCP	Environmental, Commercial Revitalization, Heritage Resources, Publications	(40)
	Transportation	Administration, Planning	(13)
	EMTA	Defer Maintenance or Increase Downtime due to Abolishing Vacant Positions	(48)
	CSB/ Mental Health	Administrative Support	(15)
	Other	Reductions	(68)

# Summary of Position Changes

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## FY 1993 Position Actions Total Change - (496) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES</b>	None		<b>0</b>
<b>WORKLOAD/PROGRAMMATIC</b>			<b>13</b>
	Health	Dementia and Respite Care - Previously Grant Funded	8
	Judicial Operations	New Judge and Differentiated Case Tracking	4
	CSB/ M Retardation	Services for New Special Education Graduates	1
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>79</b>
	DEM	Workload and Chesapeake Bay Ordinance	15
	Libraries	Re-Open 6 Mini-libraries	9
	Various	TARGET II	24
	CSB, DCA	Convert Grant Positions to Regular	14
	OFC	New SACC Center, Expand Resource Center	7
	Police	Enhanced Revenue Collection	6
	Health	Abolish State Co-operative Positions	(12)
	Various	Workload Adjustments	16



## Summary of Position Changes

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### FY 1992 Position Actions Total Change - (40) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>ABOLISHMENTS</b>			<b>(153)</b>
Major Actions	DEM	Agency Downsizing due to Existing Workload	(151)
	CSB	Reductions in Administrative Support Staff	(2)
<b>NEW FACILITIES</b>			<b>41</b>
	Various	New Government Center (Communications, FMD, CCC, Police)	39
	Health	2 New Schools - Clinic Room Aides	2
<b>WORKLOAD/PROGRAMMATIC</b>			<b>20</b>
	Various	TARGET Program, Offset by Revenues	15
	County Attorney	To represent Schools, Billed to Schools	1
	Reston & McLean	Community Center Staff, No General Fund Im	4
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>52</b>
	DHD	State Funded Benefits Program, Child Protective Services, Medicaid Processing	32
	Bd. of Supervisors	New Sully District	3
	Sheriff	Double-bunking of Pre-Release Center	10
	General Dist. Court	Pre-Trial Release Program	3
	CSB/Alcohol & Drug	Federal War on Drugs	4

# FY 2004 POSITION CHANGES DETAIL

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A number of position changes are recommended for FY 2004 including position eliminations, new positions for new facilities and public safety, and redeployments of existing positions.

The FY 2004 Adopted Budget Plan includes a five-cent real estate tax rate reduction partially accomplished by a net reduction in positions of (124/125.15 SYE). A total of 125/126.15 SYE positions were eliminated based on adjustments to County programs. These adjustments also included an enhanced retirement benefit requiring additional staffing of 1/1.0 SYE positions in Retirement Administration.

A total of 49/48.29 SYE new positions are included in the Police Department, Fire and Rescue Department, Department of Public Works and Environmental Services/Facilities Management Division, Department of Family Services, Health Department, and Department of Community and Recreation Services for new facilities and public safety requirements.

The details of these changes are included by Fund, Program Area and Agency below.

The overall change to the County position count for FY 2004 is proposed to be a net decrease of 75/76.66 SYE from the FY 2003 Third Quarter count which includes the adjustments discussed above and an increase of 0/0.2 SYE in the McLean Community Center to increase the Assistant Theater Technical Director to full time status.

It should be noted that an additional 7/7.5 SYE positions were eliminated in the Fairfax-Falls Church Community Services Board at the *FY 2003 Third Quarter Review* as a result of reductions in FY 2003 and FY 2004 State funding.

## GENERAL FUND

### *Legislative-Executive/Central Services*

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Finance	0/0.0 SYE	(3/3.0) SYE

Funding reduction of \$322,059 and 1/1.0 SYE Management Analyst IV, 1/1.0 SYE Accountant II and 1/1.0 SYE Administrative Assistant III impacting the agency's ability to track uncollected revenue, accelerate collections and monitor for unauthorized financial activities and costs inefficiencies.

This funding includes \$169,489 in Personnel Services and \$152,570 in Operating Expenses.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Human Resources	0/0.0 SYE	(1/1.0) SYE

Funding reduction of \$86,970 and 1/1.0 SYE Personnel Analyst IV impacting the agency's ability to address special project requests.

## FY 2004 POSITION CHANGES DETAIL

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Purchasing and Supply Management	0/0.0 SYE	(5/5.0) SYE

Funding reduction of \$208,677 and 5/5.0 SYE positions. These reductions include the elimination of 1/1.0 SYE Material Requirements Specialist and 2/2.0 SYE Storekeepers resulting in decentralization of supply and material ordering, acquisition and distribution, 1/1.0 SYE Assistant Buyer by increasing limits on amounts of Small Orders and Purchase Card transactions and 1/1.0 SYE Electronic Equipment Technician II resulting in the elimination of the Equipment Repair Program. This funding includes \$192,210 in Personnel Services and \$16,467 in Operating Expenses.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Management and Budget	0/0.0 SYE	(2/2.0) SYE

Funding reduction of \$130,390 and elimination of 1/1.0 SYE Management Analyst IV and 1/1.0 SYE Management Analyst II, impacting the agency's ability to address ad hoc and special project requests.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Tax Administration	0/0.0 SYE	(16/16.0) SYE

Funding reduction of \$423,725 and 16/16.0 SYE positions. These reductions include \$451,934 and 13/13.0 SYE Administrative Assistant III positions in the TARGET program. This reduction equates to an 81 percent reduction in the program and is to be accompanied by programming changes and additional public information on the website to maintain revenue collection. In addition 1/1.0 SYE Management Analyst II and 2/2.0 SYE Administrative Assistant II positions in parking ticket processing and collecting are eliminated associated with outsourcing this function. Funding of \$121,079 in Personnel Services is reduced while Operating Expenses are increased \$149,288 for contractual services. Increased revenue of \$37,500 results in a net savings of \$9,291.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Information Technology	0/0.0 SYE	20/20.0 SYE

The agency received redeployed positions as well as the loss of positions as part of the County Executive's reductions.

Funding of \$2,435,870 is required to support 28/28.0 SYE positions transferred from the Department of Administration for Human Services as part of the reorganization of information technology requirements for Human Service agencies to meet unmet needs and service gaps. The positions include 1/1.0 SYE Information Technology Programmer I, 1/1.0 SYE Programmer Analyst IV, 8/8.0 SYE Programmer Analysts III, 3/3.0 SYE Programmer Analysts II, 1/1.0 SYE Programmer Analyst I, 1/1.0 SYE Network/Telecommunications Analyst IV, 6/6.0 SYE Network/Telecommunications Analysts III, 3/3.0 SYE Network/Telecommunications Analysts I, 1/1.0 SYE Internet/Intranet Architect III and 3/3.0 SYE Information Technology Technicians II. The funding includes \$2,137,443 in Personnel Services (including \$344,763 in limited term salaries) and \$298,427 in Operating Expenses and is transferred from both Administration for Human Services and the Department of Family Services.

## FY 2004 POSITION CHANGES DETAIL

Funding reduction of \$679,147 and 8/8.0 SYE positions. The reductions include 1/1.0 SYE Network Telecommunications Analyst IV supporting telecommunications strategic planning, 1/1.0 SYE Business Analyst III in the Group Decision Support Center, 1/1.0 SYE Inventory Management Supervisor performing inventory management, 1/1.0 SYE Information Technology Program Manager I directing strategy for e-government, 1/1.0 SYE Information Security Analyst I performing security audit investigations, 2/2.0 SYE Information Technology Program Directors involved in countywide architectural framework and enterprise wide infrastructure operations and 1/1.0 SYE Information Technology Program Manager II in general administration.

### *Public Safety*

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Juvenile and Domestic Relations District Court	0/0.0 SYE	(4/4.5) SYE

Funding reduction of \$166,540 and the elimination of 4/4.0 SYE Probation Counselor I positions and 0/0.5 SYE Probation Counselor II position staffing the Juvenile Detention Center and performing counseling and investigations ordered by the Court's judges.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Police	1/1.0 SYE	(8/5.75) SYE

The agency received an additional position as well as the loss of positions as part of the County Executive's reductions.

Funding of \$70,602 is included in Fund 120, E-911 for 1/1.0 SYE Management Analyst II to serve as the County's Emergency Medical Dispatch Program Coordinator. The funding includes \$56,837 in Personnel Services and \$13,765 in Fringe Benefits.

Funding reduction of \$428,356 and 8/5.75 SYE positions. The reductions include 2/2.0 SYE Police Officers I in the Crime Solvers program and Community Policing Division, 3/0.75 SYE School Crossing Guards, 1/1.0 SYE Manpower Specialist in the Inspections Division, 1/1.0 SYE Police Citizen's Aide in the Court Liaison program and 1/1.0 SYE Probation Counselor II in Victim Services. Total funding of \$428,356 includes \$256,251 in Personnel Services, \$91,005 in Operating Expenses and \$81,100 in Recovered Costs.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Sheriff	0/0.0 SYE	(15/15.0) SYE

Funding reduction of \$633,742 and 15/15.0 SYE positions. These reductions include \$194,901, 1/1.0 SYE Probation Counselor II and 1/1.0 SYE Deputy Sheriff Captain. The abolishment of the Deputy Sheriff Captain eliminates the Community Relations Division. The reduction of the Probation Counselor has been proposed by the Sheriff in consultation with the County Executive, and is coupled with the transfer of funding for the positions in the Fairfax-Falls Church Community Services Board providing mental health and alcohol and drug services in the Adult Detention Center resulting.

In addition funding of \$438,841 and 13/13.0 SYE positions are reduced as a result of privatization of food service provision in the ADC. The reductions include 1/1.0 SYE Food Service Supervisor, 1/1.0 SYE Public Health Nutritionist, 11/11.0 SYE Food Service Specialists, \$483,621 in Personnel Services and \$113,575 in Fringe Benefits partially offset by increased Operating Expenses of \$158,355.

## FY 2004 POSITION CHANGES DETAIL

It should be noted that in addition, funding is included in FY 2004 for 11/11.0 SYE positions as the second year phase-in for 37/37.0 SYE positions approved by the Board of Supervisors at the *FY 2002 Carryover Review* to be funded over a three year period as part of a position augmentation plan.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Fire and Rescue	15/15.0 SYE	0/0.0 SYE

Funding of \$3,895,626 is required for 15/15.0 SYE positions to begin phasing-in the opening of two new fire stations in FY 2005, the Fairfax Center and Crosspointe stations. In addition to equipment acquisition the phase-in allows the use of 12/12.0 SYE positions to staff a ladder truck at the existing West Springfield station to address the need for this type of unit in the area to be served by a new station. The positions include 1/1.0 SYE Fire Captain 3/3.0 SYE Fire Sergeants, 4/4.0 SYE Fire Technicians, 6/6.0 SYE Firefighters and 1/1.0 SYE Management Analyst II. Funding includes \$733,282 in Personnel Services, \$156,937 in Operating Expenses, \$2,711,177 in Capital Equipment and \$294,230 in Fringe Benefits.

### Public Works

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
DPWES, Facilities Management Division	1/1.0 SYE	0/0.0 SYE

Funding of \$65,838 is required for 1/1.0 SYE trades position to provide maintenance support to the new South County Government Center, consisting of 159,000 square feet which opened in April 2002. Maintenance positions were previously not added for this site. It is anticipated that support will also be provided for construction logistics and other requirements at the courthouse expansion. Funding includes \$44,728 in Personnel Services, \$10,192 in Operating Expenses, and \$10,918 in Fringe Benefits.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
DPWES, Capital Facilities	0/0.0 SYE	(2/2.0) SYE

Funding reduction of \$100,000 and 2/2.0 SYE positions. These reductions include the elimination of 1/1.0 SYE Geographic Information Spatial Analyst I and 1/1.0 SYE Administrative Assistant III processing financial documents.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
DPWES, Stormwater Management	0/0.0 SYE	(3/3.0) SYE

Funding reduction of \$192,609 and 3/3.0 SYE positions in the Sign Services and Material Support Division and Floodplains and Special Projects Branch eliminating the inspection of street signs and causing a delay in design of house flooding projects and floodplain analysis. The positions reduced are 1/1.0 SYE Engineer IV, 1/1.0 SYE Engineering Aide and 1/1.0 SYE Truck Driver. Funding includes \$162,609 in Personnel Services and \$30,000 in Operating Expenses.

## FY 2004 POSITION CHANGES DETAIL

### *Health and Welfare*

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Office for Women	0/0.0 SYE	(8/7.5) SYE

Funding reduction of \$506,719 and 8/7.5 SYE positions including the transfer of 2/2.0 SYE positions to the Department of Family Services and the abolishment of 6/5.5 SYE positions as part of a refocusing effort shifting from policy work in support of the Commission for Women to a stronger service and program function. The abolished positions include 1/1.0 SYE Management Analyst IV, 4/3.5 SYE Program and Partnership Analysts and 1/1.0 SYE Administrative Assistant II. The transferred positions include 1/1.0 SYE Executive Director and 1/1.0 SYE Administrative Assistant IV. This funding includes \$488,130 in Personnel Services and \$18,589 in Operating Expenses of which \$144,563 is transferred to Family Services (\$134,563 in Personnel Services and \$10,000 in Operating Expenses).

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Family Services	19/19.76 SYE	(5/5.5) SYE

The agency received new positions as well as the loss of positions as part of the County Executive's reductions. In addition, positions were transferred both in and out as part of reorganization efforts.

Funding of \$1,449,675 is required to support 1/1.0 SYE Management Analyst II, 1/1.0 SYE Child Care Specialist III and 17/17.76 SYE Day Care Center Supervisor and Day Care Center Teacher positions associated with new rooms in four new school year SACC centers, one new room at an existing school year SACC center due to renovation and expansion and transitioning four existing school year SACC centers to a year round schedule.

Total funding of \$1,449,675 includes \$841,624 in Personnel Services (\$812,103 in Regular Salaries and \$29,521 in Extra Pay), \$404,293 in Operating Expenses and \$203,758 in Fringe Benefits. Revenue of \$1,087,256 is anticipated to support this program for a net cost of \$362,419.

Funding of \$144,563 is required to support the transfer of 2/2.0 SYE positions from the Office for Women as described above.

Funding reduction of \$340,214 and 2/2.0 SYE Case Aides, 1/1.0 SYE Human Service Worker I, 1/1.0 SYE Human Service Assistant, 1/1.0 SYE Management Analyst I, 0/0.5 SYE Management Analyst III and 1/1.0 SYE Administrative Assistant I supporting Child Protective Service, the Child Care Assistance and Referral program, the Children Youth and Family program, the Area Agency on Aging and the School-Aged Child Care program. Funding includes \$278,663 in Personnel Services and \$61,551 in Operating Expenses.

In addition funding of \$81,424 and 1/1.0 SYE Management Analyst IV is transferred to the Department of Administration for Human Services and \$78,597 to the Department of Information Technology as part of the reorganization of Human Service information technology functions. The funding includes \$80,924 in Personnel Services and \$79,097 in Operating Expenses.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Administration for Human Services	0/0.0 SYE	(29/29.0) SYE

The agency received a new position and transferred out positions as part of reorganization efforts as well as the lost positions as part of the County Executive's reductions.

## FY 2004 POSITION CHANGES DETAIL

Funding of \$81,424 and 1/1.0 SYE Management Analyst IV is transferred from the Department of Family Services as part of the reorganization of Human Service information technology functions. The funding includes \$80,924 in Personnel Services and \$500 in Operating Expenses.

In addition 28/28.0 SYE positions and \$2,357,273 are transferred to the Department of Information Technology as discussed above. Funding includes \$2,137,443 in Personnel Services and \$219,830 in Operating Expenses.

Funding reduction of \$67,882 and 2/2.0 SYE Administrative Assistants II impacting support for Human Service agencies.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Systems Management for Human Services	0/0.0 SYE	(2/2.4) SYE

Funding reduction of \$180,062, the elimination of 1/1.0 SYE Management Analyst III, 1/1.0 SYE Management Analyst II and 0/0.4 SYE Management Analyst III position will impact service integration project support and data analysis activities by approximately 10 percent as well as eliminate one of five Human Service regions. Funding includes \$150,062 in Personnel Services and \$30,000 in Operating Expenses

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Health	7/5.53 SYE	0/0.0 SYE

Funding of \$355,755 and 7/5.53 positions is included to support the opening of four new Fairfax County Elementary Schools. Of these positions, 6/4.53 SYE Clinic Room Aides and 1/1.0 SYE Public Health Nurse II will support Fairfax County Public Schools. Funding includes \$294,674 in Personnel Services, \$13,950 in Operating Expenses and \$47,131 in Fringe Benefits.

In addition 1/1.0 SYE position will be transferred to Fund 117, Forest Integrated Pest Management Program for West Nile Virus prevention.

### ***Parks, Recreation and Cultural***

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Community and Recreation Services	6/6.0 SYE	(1/1.0) SYE

The agency received new positions as well as the loss of a position as part of the County Executive's reductions.

Funding of \$625,427 and 6/6.0 SYE positions is required to support the opening of the James Lee Community Center expansion in April 2004. The positions include 1/1.0 SYE Recreation Specialist IV, 2/2.0 SYE Facility Attendants II, 1/1.0 SYE Recreation Specialist III and 2/2.0 SYE Recreation Assistants to staff expanded Community Center, Therapeutic Recreation, Senior+, Senior Center and Teen Center programs at the facility. Funding includes \$190,301 in Personnel Services (\$63,863 in Regular Salaries and \$126,438 in Limited Term Funding), \$285,091 in Operating Expenses, \$121,200 in Capital Equipment and \$28,835 in Fringe Benefits

Funding reduction of \$37,256 and 1/1.0 SYE Recreation Assistant resulting in reduced hours each day at the David R. Pinn Community Center during weekdays and Saturdays.

## FY 2004 POSITION CHANGES DETAIL

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Parks	0/0.0 SYE	(10/12.0) SYE

Funding reduction of \$638,834 and 10/12.0 SYE positions resulting in reduction of 0/1.5 SYE assigned to human resource, payroll and purchasing functions and the elimination of 1/1.0 SYE Planner III, 1/1.0 SYE Heritage Resource Specialist I and 1/1.0 SYE Survey Instrument Technician resulting in diminished natural resource planning, natural resource stewardship and land management capability. In addition 1/1.0 SYE Naturalist III, 1/1.0 SYE Naturalist/Historian, 1/1.5 SYE Administrative Assistants II, 1/1.0 SYE Custodians, 1/1.0 SYE Labor Crew Chief and 2/2.0 SYE Laborers II positions are abolished eliminating the crew providing Government Center landscaping and reducing staffing a Riverbend and Hidden Oaks parks.

### *Community Development*

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
DPWES/Land Development	0/0.0 SYE	(18/18.0) SYE

Funding reduction of \$916,103 and 18/18.0 SYE positions. These reductions include the elimination of 2/2.0 SYE Senior Engineering Inspectors, 1/1.0 SYE Urban Forester II, 1/1.0 SYE Code Coordinator, 1/1.0 SYE Supervising Combination Inspector, 2/2.0 SYE Master Combination Inspectors, 1/1.0 SYE Engineer IV, 1/1.0 SYE Engineer III, 4/4.0 SYE Engineers II, 2/2.0 SYE Engineering Technicians II, and 3/3.0 SYE Administrative Assistants II, and will impact the agency's ability to provide efficient plan processing, increase delays in issuing building and occupancy permits and conducting inspections.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Planning and Zoning	0/0.0 SYE	(6/6.5) SYE

Funding reduction of \$382,451 and 6/6.5 SYE positions. These reductions include the elimination of 1/1.0 SYE Supervising Field Inspector, 1/1.0 SYE Senior Zoning Inspector and 4/4.5 SYE Planners II and will impact the agency's ability to incorporate independent analysis of Comprehensive Plan consequences for most zoning applications, and increase workloads and reduce timeliness in the areas of complaint resolution, Rezoning/Special Exception processing, and Ordinance Enforcement.

Agency	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
Human Rights	0/0 SYE	(1/1.0) SYE

Funding reduction of \$57,423 and 1/1.0 SYE Human Rights Specialist II merit regular position which will be converted to merit grant status and transferred to the Equal Employment Opportunity Commission grant.



# FY 2004 POSITION CHANGES DETAIL

## GENERAL FUND SUPPORTED

Fund	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
106, Community Services Board	0/0.0 SYE	(5/5.0) SYE

Funding reduction of \$349,926 and 5/5.0 SYE positions as part of the County Executive's reductions including 1/1.0 Mental Health Supervisor/Specialist and 4/4.0 SYE Substance Abuse Counselors II. Mental health services are reduced by 1/1.0 SYE and \$71,842 in Prevention services and Alcohol and Drug services are reduced by 4/4.0 SYE and \$278,084 in entry and referral, and services provided at the County's homeless shelters.

It should be noted that mental health and alcohol and drug service reductions in the Adult Detention Center proposed in the FY 2004 Advertised Budget Plan have not been made but instead a redesigned program will be maintained within the Community Services Board. In addition, funding reductions and 7/7.5 SYE positions were included as part of State cuts at the *FY 2003 Third Quarter Review*. The reductions impact both mental health and alcohol and drug services

## OTHER FUNDS

Fund	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
505, Technology Infrastructure	0/0.0 SYE	(1/1.0) SYE

Funding reduction of \$60,536 and 1/1.0 SYE System Programmer I position resulting in delays in evaluating, implementing and maintaining software packages.

Fund	New Facilities/ Public Safety	Reductions/ Reorganizations/ Redesigns
601, Fairfax County Employees' Retirement System	0/0.0 SYE	1/1.0 SYE

Funding of \$60,000 and 1/1.0 SYE Accountant II position supporting the new Deferred Retirement Option Plan program approved by the Board of Supervisors for implementation October 1, 2003.

**FY 2004 ADOPTED POSITION SUMMARY  
(GENERAL FUND)**

#	Agency Title	FY 2002		FY 2003										FY 2004				Inc/Dec Positions	Inc/Dec SYE
		Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE	Adopted Positions	Adopted SYE		
<b>Legis - Exec Functions/Central Svcs</b>																			
01	Board of Supervisors	78	78.00	78	78.00	0	0.00	0	0.00	0	0.00	78	78.00	78	78.00	78	78.00	0	0.00
02	Office of the County Executive	49	49.00	49	49.00	0	0.00	0	0.00	0	0.00	49	49.00	49	49.00	49	49.00	0	0.00
04	Department of Cable Communications and Consumer Protection	29	29.00	29	29.00	0	0.00	0	0.00	0	0.00	29	29.00	29	29.00	29	29.00	0	0.00
06	Department of Finance	73	73.00	72	72.00	0	0.00	0	0.00	0	0.00	72	72.00	70	70.00	69	69.00	(3)	(3.00)
11	Department of Human Resources	71	71.00	70	70.00	0	0.00	(1)	(1.00)	0	0.00	69	69.00	68	68.00	68	68.00	(1)	(1.00)
12	Department of Purchasing and Supply Management	59	59.00	57	57.00	0	0.00	0	0.00	0	0.00	57	57.00	52	52.00	52	52.00	(5)	(5.00)
13	Office of Public Affairs	12	12.00	12	12.00	0	0.00	3	3.00	0	0.00	15	15.00	15	15.00	15	15.00	0	0.00
15	Electoral Board and General Registrar	24	24.00	24	24.00	0	0.00	0	0.00	0	0.00	24	24.00	24	24.00	24	24.00	0	0.00
17	Office of the County Attorney	64	64.00	64	64.00	0	0.00	0	0.00	0	0.00	64	64.00	64	64.00	64	64.00	0	0.00
20	Department of Management and Budget	41	41.00	39	39.00	0	0.00	0	0.00	0	0.00	39	39.00	37	37.00	37	37.00	(2)	(2.00)
37	Office of the Financial and Program Auditor	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
41	Civil Service Commission	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
57	Department of Tax Administration	327	327.00	321	321.00	4	4.00	0	0.00	0	0.00	325	325.00	312	312.00	309	309.00	(16)	(16.00)
70	Department of Information Technology	219	219.00	216	216.00	1	1.00	0	0.00	0	0.00	217	217.00	237	237.00	237	237.00	20	20.00
<b>Total Legis - Exec Functions/Central Services</b>		<b>1,050</b>	<b>1,050.00</b>	<b>1,035</b>	<b>1,035.00</b>	<b>5</b>	<b>5.00</b>	<b>2</b>	<b>2.00</b>	<b>0</b>	<b>0.00</b>	<b>1,042</b>	<b>1,042.00</b>	<b>1,039</b>	<b>1,039.00</b>	<b>1,035</b>	<b>1,035.00</b>	<b>(7)</b>	<b>(7.00)</b>
<b>Judicial Administration</b>																			
80	Circuit Court and Records	162	162.00	161	161.00	0	0.00	0	0.00	0	0.00	161	161.00	161	161.00	161	161.00	0	0.00
82	Office of the Commonwealth's Attorney	37	36.50	37	36.50	0	0.00	0	0.00	0	0.00	37	36.50	37	36.50	37	36.50	0	0.00
85	General District Court	20	20.00	20	20.00	0	0.00	0	0.00	0	0.00	20	20.00	20	20.00	20	20.00	0	0.00
91	Office of the Sheriff	160	159.50	159	158.50	0	0.00	2	2.00	0	0.00	154	153.50	160	159.50	153	152.50	(1)	(1.00)
<b>Total Judicial Administration</b>		<b>379</b>	<b>378.00</b>	<b>377</b>	<b>376.00</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>2.00</b>	<b>0</b>	<b>0.00</b>	<b>372</b>	<b>371.00</b>	<b>378</b>	<b>377.00</b>	<b>371</b>	<b>370.00</b>	<b>(1)</b>	<b>(1.00)</b>
<b>Public Safety</b>																			
04	Department of Cable Communications and Consumer Protection	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
31	Land Development Services	167	167.00	160	160.00	0	0.00	0	0.00	0	0.00	160	160.00	150	150.00	150	150.00	(10)	(10.00)
81	Juvenile and Domestic Relations District Court	305	300.50	305	300.50	0	0.00	0	0.00	0	0.00	305	300.50	301	296.00	301	296.00	(4)	(4.50)
90	Police Department	1,762	1,668.16	1,806	1,712.16	0	0.00	53	53.00	0	0.00	1,859	1,765.16	1,846	1,754.41	1,852	1,760.41	(7)	(4.75)
91	Office of the Sheriff	383	382.50	381	380.50	37	37.00	(2)	(2.00)	0	0.00	423	422.50	415	414.50	409	408.50	(14)	(14.00)
92	Fire and Rescue Department	1,274	1,274.00	1,297	1,297.00	0	0.00	0	0.00	0	0.00	1,297	1,297.00	1,312	1,312.00	1,312	1,312.00	15	15.00
96	Animal Shelter	19	19.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total Public Safety</b>		<b>3,925</b>	<b>3,826.16</b>	<b>3,964</b>	<b>3,865.16</b>	<b>37</b>	<b>37.00</b>	<b>51</b>	<b>51.00</b>	<b>0</b>	<b>0.00</b>	<b>4,059</b>	<b>3,960.16</b>	<b>4,039</b>	<b>3,941.91</b>	<b>4,039</b>	<b>3,941.91</b>	<b>(20)</b>	<b>(18.25)</b>
<b>Public Works</b>																			
08	Facilities Management Division	183	183.00	183	183.00	1	1.00	0	0.00	0	0.00	184	184.00	186	186.00	185	185.00	1	1.00
25	Business Planning and Support	36	36.00	34	34.00	0	0.00	1	1.00	0	0.00	35	35.00	35	35.00	35	35.00	0	0.00
26	Office of Capital Facilities	130	130.00	127	127.00	0	0.00	0	0.00	0	0.00	127	127.00	125	125.00	125	125.00	(2)	(2.00)
29	Stormwater Management	125	125.00	123	123.00	0	0.00	0	0.00	0	0.00	123	123.00	120	120.00	120	120.00	(3)	(3.00)
<b>Total Public Works</b>		<b>474</b>	<b>474.00</b>	<b>467</b>	<b>467.00</b>	<b>1</b>	<b>1.00</b>	<b>1</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>469</b>	<b>469.00</b>	<b>466</b>	<b>466.00</b>	<b>465</b>	<b>465.00</b>	<b>(4)</b>	<b>(4.00)</b>

**FY 2004 ADOPTED POSITION SUMMARY  
(GENERAL FUND)**

#	Agency Title	FY 2002		FY 2003								FY 2004				Inc/Dec Positions	Inc/Dec SYE		
		Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE			Adopted Positions	Adopted SYE
<b>Health and Welfare <sup>1</sup></b>																			
05	Office for Women	8	7.50	8	7.50	0	0.00	0	0.00	0	0.00	8	7.50	4	4.00	0	0.00	(8)	(7.50)
67	Department of Family Services	1,206	1,152.79	1,227	1,174.33	0	0.00	0	0.00	0	0.00	1,227	1,174.33	1,255	1,200.81	1,241	1,188.59	14	14.26
68	Department of Administration for Human Services	200	198.50	198	196.50	0	0.00	(5)	(5.00)	0	0.00	193	191.50	164	162.50	164	162.50	(29)	(29.00)
69	Department of Systems Management for Human Services	82	81.50	82	81.50	0	0.00	1	1.00	0	0.00	83	82.50	82	81.10	81	80.10	(2)	(2.40)
71	Health Department	553	480.76	553	480.76	0	0.00	2	4.42	0	0.00	555	485.18	563	491.71	561	489.71	6	4.53
<b>Total Health and Welfare</b>		<b>2,049</b>	<b>1,921.05</b>	<b>2,068</b>	<b>1,940.59</b>	<b>0</b>	<b>0.00</b>	<b>(2)</b>	<b>0.42</b>	<b>0</b>	<b>0.00</b>	<b>2,066</b>	<b>1,941.01</b>	<b>2,068</b>	<b>1,940.12</b>	<b>2,047</b>	<b>1,920.90</b>	<b>(19)</b>	<b>(20.11)</b>
<b>Parks, Recreation and Cultural</b>																			
50	Department of Community and Recreation Services	95	95.00	94	94.00	0	0.00	0	0.00	0	0.00	94	94.00	99	99.00	99	99.00	5	5.00
51	Fairfax County Park Authority	392	389.50	389	386.50	2	2.00	0	0.00	0	0.00	391	388.50	394	390.00	381	376.50	(10)	(12.00)
52	Fairfax County Public Library	458	415.50	458	415.50	0	0.00	0	0.00	0	0.00	458	415.50	458	415.50	458	415.50	0	0.00
<b>Total Parks, Recreation and Cultural</b>		<b>945</b>	<b>900.00</b>	<b>941</b>	<b>896.00</b>	<b>2</b>	<b>2.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>943</b>	<b>898.00</b>	<b>951</b>	<b>904.50</b>	<b>938</b>	<b>891.00</b>	<b>(5)</b>	<b>(7.00)</b>
<b>Community Development</b>																			
16	Economic Development Authority	33	33.00	33	33.00	0	0.00	0	0.00	0	0.00	33	33.00	33	33.00	33	33.00	0	0.00
31	Land Development Services	139	139.00	136	136.00	0	0.00	0	0.00	0	0.00	136	136.00	128	128.00	128	128.00	(8)	(8.00)
35	Department of Planning and Zoning	142	142.00	138	138.00	0	0.00	0	0.00	0	0.00	138	138.00	132	131.50	132	131.50	(6)	(6.50)
36	Planning Commission	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
38	Department of Housing and Community Development	58	58.00	58	58.00	0	0.00	0	0.00	0	0.00	58	58.00	58	58.00	58	58.00	0	0.00
39	Office of Human Rights	19	19.00	19	19.00	0	0.00	0	0.00	0	0.00	19	19.00	18	18.00	18	18.00	(1)	(1.00)
40	Department of Transportation	58	58.00	58	58.00	0	0.00	1	1.00	0	0.00	59	59.00	59	59.00	59	59.00	0	0.00
<b>Total Community Development</b>		<b>457</b>	<b>457.00</b>	<b>450</b>	<b>450.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>451</b>	<b>451.00</b>	<b>436</b>	<b>435.50</b>	<b>436</b>	<b>435.50</b>	<b>(15)</b>	<b>(15.50)</b>
<b>Total General Fund Positions</b>		<b>9,279</b>	<b>9,006.21</b>	<b>9,302</b>	<b>9,029.75</b>	<b>45</b>	<b>45.00</b>	<b>55</b>	<b>57.42</b>	<b>0</b>	<b>0.00</b>	<b>9,402</b>	<b>9,132.17</b>	<b>9,377</b>	<b>9,104.03</b>	<b>9,331</b>	<b>9,059.31</b>	<b>(71)</b>	<b>(72.86)</b>

<sup>1</sup> As part of the Board of Supervisor's deliberations on the FY 2004 Adopted Budget Plan Agency 05, Office for Women is restructured. Support for the Commission for Women including funding and 2/2.0 SYE positions are transferred to Agency 67, Department of Family Services. Remaining funding is reduced and the remaining positions are abolished as part of the FY 2004 Adopted Budget Plan.

**FY 2004 ADOPTED POSITION SUMMARY  
(GENERAL FUND SUPPORTED AND OTHER FUNDS)**

Fund	FY 2002		FY 2003										FY 2004				Inc/Dec Positions	Inc/Dec SYE
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE	Adopted Positions	Adopted SYE		
<b>General Fund Supported</b>																		
106 Community Services Board																		
Central Services	12	12.00	12	12.00	0	0.00	1	1.00	0	0.00	13	13.00	13	13.00	13	13.00	0	0.00
Mental Health Services	424	415.35	423	414.35	1	1.00	0	0.00	(1)	(1.50)	421	411.85	418	408.85	420	410.85	(1)	(1.00)
Mental Retardation Services	151	150.50	151	150.50	0	0.00	0	0.00	0	0.00	151	150.50	151	150.50	151	150.50	0	0.00
Alcohol and Drug Services	302	300.00	302	300.00	0	0.00	(1)	(1.00)	(6)	(6.00)	297	295.00	285	283.00	293	291.00	(4)	(4.00)
<i>Total Community Services Board</i>	<i>889</i>	<i>877.85</i>	<i>888</i>	<i>876.85</i>	<i>1</i>	<i>1.00</i>	<i>0</i>	<i>0.00</i>	<i>(7)</i>	<i>(7.50)</i>	<i>882</i>	<i>870.35</i>	<i>867</i>	<i>855.35</i>	<i>877</i>	<i>865.35</i>	<i>(5)</i>	<i>(5.00)</i>
141 Elderly Housing Programs	15	15.00	15	15.00	0	0.00	0	0.00	0	0.00	15	15.00	14	14.00	15	15.00	0	0.00
500 Retiree Health Benefits	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
501 County Insurance Fund	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
503 Department of Vehicle Services	256	256.00	256	256.00	0	0.00	0	0.00	0	0.00	256	256.00	256	256.00	256	256.00	0	0.00
504 Document Services Division	20	20.00	20	20.00	0	0.00	0	0.00	0	0.00	20	20.00	20	20.00	20	20.00	0	0.00
505 Technology Infrastructure Services	70	70.00	70	70.00	0	0.00	0	0.00	0	0.00	70	70.00	69	69.00	69	69.00	(1)	(1.00)
<b>Total General Fund Supported</b>	<b>1,264</b>	<b>1,252.85</b>	<b>1,263</b>	<b>1,251.85</b>	<b>1</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>(7)</b>	<b>(7.50)</b>	<b>1,257</b>	<b>1,245.35</b>	<b>1,240</b>	<b>1,228.35</b>	<b>1,251</b>	<b>1,239.35</b>	<b>(6)</b>	<b>(6.00)</b>
<b>Other Funds</b>																		
105 Cable Communications	39	39.00	39	39.00	0	0.00	0	0.00	0	0.00	39	39.00	39	39.00	39	39.00	0	0.00
109 Refuse Collection and Recycling Ops	139	139.00	139	139.00	0	0.00	(1)	(1.00)	0	0.00	137	137.00	138	138.00	137	137.00	0	0.00
110 Refuse Disposal	134	134.00	134	134.00	0	0.00	2	2.00	0	0.00	136	136.00	136	136.00	136	136.00	0	0.00
111 Reston Community Center	38	37.11	38	37.11	0	0.00	0	0.00	0	0.00	38	37.11	38	37.11	38	37.11	0	0.00
112 Energy Resource Recovery Facility	9	9.00	9	9.00	0	0.00	0	0.00	0	0.00	9	9.00	9	9.00	9	9.00	0	0.00
113 McLean Community Center	29	24.25	30	25.25	0	0.00	0	0.00	0	0.00	30	25.25	30	25.45	30	25.45	0	0.20
114 I-95 Refuse Disposal	37	37.00	37	37.00	0	0.00	0	0.00	0	0.00	38	38.00	37	37.00	38	38.00	0	0.00
116 Forest Integrated Pest Management Program	8	8.00	8	8.00	0	0.00	(1)	(1.00)	0	0.00	7	7.00	7	7.00	8	8.00	1	1.00
117 Alcohol Safety Action Program	15	15.00	15	15.00	(1)	(1.00)	0	0.00	0	0.00	14	14.00	14	14.00	14	14.00	0	0.00
142 Community Development Block Grant	21	21.00	21	21.00	0	0.00	0	0.00	0	0.00	21	21.00	21	21.00	21	21.00	0	0.00
145 HOME Investment Partnership Grant	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
401 Sewer Operations and Maintenance	352	351.50	352	351.50	0	0.00	(3)	(3.00)	0	0.00	349	348.50	349	348.50	349	348.50	0	0.00
601 Fairfax County Employees' Retirement	20	20.00	20	20.00	0	0.00	0	0.00	0	0.00	20	20.00	20	20.00	21	21.00	1	1.00
<b>Total Other Funds</b>	<b>842</b>	<b>835.86</b>	<b>843</b>	<b>836.86</b>	<b>(1)</b>	<b>(1.00)</b>	<b>(3)</b>	<b>(3.00)</b>	<b>0</b>	<b>0.00</b>	<b>839</b>	<b>832.86</b>	<b>839</b>	<b>833.06</b>	<b>841</b>	<b>835.06</b>	<b>2</b>	<b>2.20</b>
<b>Total All Funds</b>	<b>11,385</b>	<b>11,094.92</b>	<b>11,408</b>	<b>11,118.46</b>	<b>45</b>	<b>45.00</b>	<b>52</b>	<b>52.00</b>	<b>(7)</b>	<b>(7.50)</b>	<b>11,498</b>	<b>11,210.38</b>	<b>11,456</b>	<b>11,165.44</b>	<b>11,423</b>	<b>11,133.72</b>	<b>(75)</b>	<b>(76.66)</b>

**FY 2004 ADOPTED POSITION SUMMARY  
(GENERAL FUND STATE POSITIONS)**

Agency Title	FY 2002		FY 2003										FY 2004				Inc/Dec Positions	Inc/Dec SYE
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE	Adopted Positions	Adopted SYE		
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	42	42.00	42	42.00	0	0.00	0	0.00	0	0.00	42	42.00	42	42.00	42	42.00	0	0.00
General District Court	124	117.00	124	117.00	0	0.00	0	0.00	0	0.00	124	117.00	124	117.00	124	117.00	0	0.00
<b>Total</b>	<b>181</b>	<b>174.00</b>	<b>181</b>	<b>174.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>181</b>	<b>174.00</b>	<b>181</b>	<b>174.00</b>	<b>181</b>	<b>174.00</b>	<b>0</b>	<b>0.00</b>

**FY 2004 ADOPTED POSITION SUMMARY  
(GRANT POSITIONS)**

Fund/ Agency Title	FY 2002		FY 2003										FY 2004				Inc/Dec Positions	Inc/Dec SYE	
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE	Adopted Positions	Adopted SYE			
<b>Fund 102, Federal/State Grant Fund</b>																			
Office of the County Executive	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	
Office of Capital Facilities	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	
Department of Planning and Zoning	1	1.00	1	1.00	0	0.00	(1)	(1.00)	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Office of Human Rights	3	3.00	3	3.00	0	0.00	0	0.00	0	0.00	3	3.00	4	4.00	4	4.00	1	1.00	
Department of Transportation	6	6.00	6	6.00	0	0.00	0	0.00	0	0.00	6	6.00	6	6.00	6	6.00	0	0.00	
Department of Family Services	197	194.25	197	194.25	0	0.00	(1)	(2.00)	1	1.00	197	193.25	201	197.25	197	193.25	0	0.00	
Health Department	24	23.13	24	23.13	0	0.00	2	2.00	0	0.00	26	25.13	26	25.13	26	25.13	0	0.00	
Circuit Court and Records	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	
Juvenile and Domestic Relations Court	23	21.50	21	20.00	0	0.00	(1)	(1.00)	0	0.00	20	19.00	18	17.00	18	17.00	(2)	(2.00)	
General District Court	9	9.00	9	9.00	0	0.00	0	0.00	0	0.00	9	9.00	9	9.00	9	9.00	0	0.00	
Police Department	6	6.00	6	6.00	0	0.00	0	0.00	0	0.00	6	6.00	6	6.00	6	6.00	0	0.00	
Office of the Sheriff	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Fire and Rescue	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</b>	<b>276</b>	<b>270.88</b>	<b>274</b>	<b>269.38</b>	<b>0</b>	<b>0.00</b>	<b>(1)</b>	<b>(2.00)</b>	<b>1</b>	<b>1.00</b>	<b>274</b>	<b>268.38</b>	<b>277</b>	<b>271.38</b>	<b>273</b>	<b>267.38</b>	<b>(1)</b>	<b>(1.00)</b>	
<b>Fund 103, Aging Grants and Programs</b>																			
Department of Community and Recreation Services	10	10.00	10	10.00	0	0.00	0	0.00	0	0.00	10	10.00	10	10.00	10.00	10.00	(10)	(10.00)	
Department of Family Services	27	26.00	27	26.00	0	0.00	0	0.00	0	0.00	27	26.00	27	26.00	27.00	26.00	(27)	(26.00)	
<b>Total Aging Grants and Programs</b>	<b>37</b>	<b>36.00</b>	<b>37</b>	<b>36.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>37</b>	<b>36.00</b>	<b>37</b>	<b>36.00</b>	<b>37.00</b>	<b>36.00</b>	<b>(37)</b>	<b>(36.00)</b>	
<b>Fund 106, Community Services Board</b>																			
Mental Health Services	32	28.30	32	28.30	0	0.00	0	0.00	0	0.00	32	28.30	32	28.30	32.00	28.30	0	0.00	
Mental Retardation Services	6	5.50	6	5.50	5	5.00	0	0.00	0	0.00	14	13.50	14	13.50	14.00	13.50	0	0.00	
Alcohol and Drug Services	40	38.50	40	38.50	0	0.50	0	0.00	0	0.00	37	36.00	36	35.00	36.00	35.00	(1)	(1.00)	
<b>Total Community Services Board</b>	<b>78</b>	<b>72.30</b>	<b>78</b>	<b>72.30</b>	<b>5</b>	<b>5.50</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>83</b>	<b>77.80</b>	<b>82</b>	<b>76.80</b>	<b>82.00</b>	<b>76.80</b>	<b>(1)</b>	<b>(1.00)</b>	

# Glossary And Index

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This section includes:

- ▶ *Glossary of Frequently Used Budget Terms (Page 290)*
- ▶ *Index of All Three Volumes (Page 299)*

# GLOSSARY AND INDEX

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## GLOSSARY

**Advertised Budget Plan** -- A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and agency goals, objectives, and workload data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County. Also called the Executive Budget.

**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, and agency goals, objectives, and workload data. Sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

**Appropriation** -- An authorization granted 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.

**Assessment** -- The official valuation of property for purposes of taxation.

**Assessment Ratio** -- The ratio of the assessed value of a taxed item to the market value of that item. In Fairfax County, real estate is assessed at 100 percent of market value as of January 1 each year.

**Beginning Balance** -- Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

**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. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.

**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."

**Business Process Redesign (BPR)** -- A methodology that seeks to improve customer service through the strategic use of information technology. BPR focuses on redesigning current processes, 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.

**Calendar Year** -- Twelve months beginning January 1 and ending December 31.

**Capital Equipment** -- Equipment such as vehicles, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value of over five thousand dollars. Equipment with a value of less than five thousand dollars is operating equipment.



# GLOSSARY AND INDEX

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**Capital Improvement Program** -- A five-year plan for public facilities which plans for the construction or acquisition of fixed assets, primarily buildings but also including parks, sewers, sidewalks, etc., and major items of capital equipment and operating expenses related to new facilities.

**Capital Projects Funds** -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to 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 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. Usually, 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.

**Character** -- A class of expenditures, such as salaries, operating expenses, recovered costs, or capital equipment.

**Consolidated Community Funding Pool** -- A separately-budgeted pool of County funding, located in Fund 118, which was established in FY 1998 to facilitate the implementation of a competitive funding process through which community-based organizations, which are primarily human-services oriented, will be awarded County funding on a competitive basis. These organizations previously had received County funding either as a contribution or through contracts with specific County agencies. Since FY 2001, the County has awarded grants from this pool on a two-year funding cycle to provide increased stability for the community-based organizations. The FY 2004 awards represent the second year awards for the two-year funding period.

**Consolidated Plan** -- The U.S. Department of Housing and Urban Development (HUD) requires a Consolidated Plan application which combines the planning and application submission processes for several HUD programs: Community Development Block Grant, HOME Investment Partnerships Program, Emergency Shelter Grant, and Housing Opportunities for Persons with AIDS. Citizen participation is required as part of the process and is accomplished through representation on the Consolidated Plan Review Committee (CPRC), involvement in public hearings held on housing and community development needs, and participation in public hearings at which the Board of Supervisors takes action on the allocation of funds as recommend by the CPRC.

**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, which 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, Internal Audit, and Office of Partnerships.

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**Debt Service Funds** -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to finance and account for the payment of principal and interest on 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.

**Deficit** -- Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

**Derivatives** -- Complex investments, which are largely unregulated, especially when compared with stocks and bonds. These are securities whose value are derived from some other variable, such as interest rates or foreign currencies, and can be used to reduce risk or increase returns. Fairfax County does not invest in derivatives.

**Disbursement** -- An expenditure, or a transfer of funds, to another accounting entity within the County financial system. Total disbursements equal the sum of expenditures and transfers.

**Deferred Retirement Option Plan (DROP)** -- A provision with a defined benefit retirement system that provides additional flexibility in the distribution of benefits. The DROP plan 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.

**Efficiency** -- One of the four performance indicators in Fairfax County's Family of Performance Measures. This indicator reflects inputs used per unit of output and is typically expressed in terms of cost per unit or productivity.

**Encumbrance** -- An obligation of funding for an anticipated expenditure prior to actual payment for an item. Funds are usually reserved or set aside, and encumbered once a contracted obligation has been entered.

**Enterprise Funds** -- Funds, defined by the State Auditor of Public Accounts, that account for operations that are financed and operated in a manner similar to private business enterprises. Costs of providing goods or services are financed or recovered, at least in part, through user charges. 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.

**Expenditure** -- A decrease in net financial resources. Expenditures include payments for current operating expenses, debt service, and capital outlays.

**Financial Forecast** -- A computer-aided financial model that estimates all future revenues and disbursements based on assumptions of future financial and economic conditions.

**Fiscal Restraint** -- The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

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**Fiscal Year** -- In Fairfax County, the twelve months beginning July 1 and ending the following June 30. (The Federal government's fiscal year begins October 1). The property tax rate in the County's FY 2004 Fiscal Plan applies to the calendar year beginning January 1, 2003. Expenditures are for the fiscal year beginning July 1, 2003.

**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.

**Fringe Benefits** -- The fringe benefit expenditures included in the budget are the County's share of employees' fringe benefits. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, life insurance, retirement and Unemployment and Workers' Compensation. The County's share of most fringe benefits is based on a set percentage of employee salaries. This percentage varies per category.

**Fund** -- 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 on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**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.

**General Fund** -- The primary tax and operating fund for County Governmental Activities and is used to account for all County revenues and expenditures which are not accounted for in other funds. 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, and County and School system debt service requirements.

**General Fund Disbursements** -- Direct expenditures for County services such as Police or Welfare expenses and transfers from the General Fund to Other County funds such as School Operations or Metro Operations.

**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 toward 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.

**Input** -- The value of resources used to produce an output. Input can be staff, budget dollars, work hours, etc.

**Internal Service Funds** -- Funds established to finance and account for services furnished by a designated County agency to other County agencies. An example is Fund 503, Department of Vehicle Services.

**Line Item** -- A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing or office supplies.

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**Management by Objectives** -- A method of management of County programs which measures attainment or progress toward pre-defined objectives. This method is evolving into a system that measures performance factors. See [Performance Measurement](#).

**Management Initiatives** -- Changes to internal business practices undertaken by County Managers on their own initiative to improve efficiency, productivity, and customer satisfaction.

**Managed Reserve** -- A reserve, held in the General Fund, which equals 2.0 percent of the General Fund disbursements. Established by the Board of Supervisors on January 25, 1982, the purpose of the reserve is to provide temporary financing for emergency needs and to permit orderly adjustment to changes resulting from the termination of anticipated revenue sources.

**Market Pay** -- A compensation level that is competitive and consistent with the regional market. The County analyses 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. In FY 2004, the market index is 2.56 percent and all pay scales have been adjusted by this rate. In addition to the use of the index, the County Department of Human Resources conducts salary reviews of specific job classes both as a measure of the overall market and to review particular job classes with significant recruitment and retention issues. For the FY 2004 budget, a total of 42 Core job classes were selected for the market study based on the occurrence of matching job classes in the Metro area, and availability of sufficient market data in the recruitment area. In addition, a total of 28 Supplemental Benchmark Classes, which are specialized in nature, were included in the market study based on high turnover and recruitment difficulties. Based on the recommendations of the study, employees in classes found to be below market will be moved to a higher pay grade. Position changes as a result of the market study are reflected in the Job Classification Table found in the Compensation Tab in Volume I of the [FY 2004 Advertised Budget Plan](#).

**Net Debt as a percent of estimated market value** -- Total debt (less debt that is self-supported by revenue producing projects), divided by the total market value of all taxable property within the County expressed as a percentage. Since property taxes are a primary source of revenue for the repayment of debt, this measure identifies the debt burden compared with the worth of the revenue generating property base.

**Net Total Expenditures** -- See [Total Budget](#).

**Objective** -- A statement of anticipated level of achievement; usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included, e.g., "To respond to all ambulance calls within a 5-minute response time."

**Operating Equipment** -- Equipment that has a life expectancy of more than one year and a value of less than five thousand dollars. Equipment with a value greater than five thousand 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.

**Outcome** -- Qualitative consequences associated with a program service, e.g., reduction in fire deaths and percent of juveniles not reconvicted within 12 months.

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**Output** -- Quantity or number of units produced. Outputs are activity-oriented, measurable, and usually under managerial control.

**Pay for Performance** -- A system of pay and appraisal that is based on an employee's performance. An on-going dialogue between employees and supervisors regarding performance and expectations is essential to the successful implementation of this system. For FY 2004, the variable pay scale continues as a 12-point continuous scale (0, 1.5, 1.87, 2.25, 2.62, 3.0, 3.37, 3.75, 4.12, 4.5, 4.87, and 5.25 percent) so that pay raises can be tied more directly with the actual performance rating. Employees at the top of the pay range for their grade will be eligible to earn 2.25, 2.62, 3.0, 3.37, or 3.75 percent bonuses based on their actual performance rating score if the score falls near or at the top of the continuous scale.

**Paydown Construction** -- 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.

**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. The County's performance measurement methodology links agency and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. These objectives are then linked to a series of indicators that present a balanced picture of performance, i.e., output, efficiency, service quality and outcome.

**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 (PPTRA)** -- Legislation approved by the Virginia General Assembly that phases out the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. In FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 70 percent with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2004. Due to the State's lower than anticipated General Fund revenue growth, the reimbursement rate is expected to remain at 70 percent in FY 2004.

**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.

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**Position** -- A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis.

The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, the following definitions are used solely in describing the status and funding of positions:

- An established position is a position that has been classified and assigned a pay grade.
- An authorized position has been approved for establishment by the Board of Supervisors. The authorized position is always shown as a single, not a partial position. Staff-Year Equivalency (SYE) reflects whether positions are authorized for full-time (40 hours per week) or part-time. A full-time position would appear in the budget as one authorized position and one staff-year equivalent (1/1.0 SYE). A half-time position would be indicated as one authorized position and .5 staff-year equivalents (1/.5 SYE).

The following defines the types of positions in Fairfax County. They can be either full or part-time status.

- A regular position is a career position, which falls within all provisions of the Merit System Ordinance.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.
- A project position is established to accomplish a one-time project with a specified expiration date. It falls within all provisions of the Merit System Ordinance.
- An exempt limited term position or exempt part-time position is established to meet a temporary workload not exceeding 48 weeks. It does not fall within the provisions of the Merit System Ordinance.
- Cooperative Funding of some positions occurs between the Federal and State governments and Fairfax County. Numerous funding and reimbursement mechanisms exist. The County's share of a position's authorized funding level is that portion of a position's salary and/or fringe benefits paid by the County which is over and above the amount paid by the State or Federal Government either based on the County's pay classification schedule or based on a formal funding agreement. The share of State or Federal funding varies depending upon the eligibility of each individual agency and type of position.
- State position is a position established and authorized by the State. These positions may be partially or fully funded by the State.
- County supplement is the portion of a State position's authorized salary (based on the County's compensation plan) that exceeds the State's maximum funding level. This difference is fully paid by the County.

**Position Turnover** -- An accounting debit which allows for gross salary projections to be reduced due to anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

**Prime Interest Rate** -- The rate of interest charged by banks to their preferred customers.

**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.

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**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.

**Real Property** -- Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

**Recovered Costs** -- Reimbursements to an agency for specific services provided to another agency. Recovered costs, or Work Performed for Others, are reflected as a negative figure in the providing agency's budget, thus offsetting expenditures. An example is the reimbursement received by the Department of Information Technology from other agencies for telecommunication services.

**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. A minimum of 40 percent of non-recurring balances identified at the Carryover and Third Quarter Reviews are to be transferred to the Fund until a maximum balance of 3 percent of General Fund Disbursements is attained.

**School Board Budget** -- Includes the School Operating Fund, the School Food and Nutrition Services Fund, the School Debt Service Fund, the School Insurance Fund, the School Construction Fund, the School Central Procurement Fund, the School Health Benefits Trust Fund and the Educational Employees' Supplementary Retirement Fund, identifying both expenditure levels, and sources of revenue. The Board of Supervisors may increase or decrease the School Board budget but normally does so only at the fund level (i.e., by increasing or decreasing the General Fund Transfer to the School Operating Fund without specifying how the change is to be applied). By State law, the Supervisors may not make specific program or line item changes, but may make changes in certain major classifications (e.g., instruction, overhead, maintenance, etc.). The Board of Supervisors has not exercised its right to make any such changes.

**School Board Transfer** -- A transfer out of funds from the General Fund to the School Operating Fund. State law must approve this transfer approved by the Board of Supervisors by May 1, for the next fiscal year.

**Service Quality** -- Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

**Set-Aside Reserve** -- A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

**Sewer Funds** -- A group of self-sufficient funds that support the Wastewater Management Program. Revenues consist of bond sales, availability fees (a one-time fee paid before connection to the system and used to defray the cost of major plant and trunk construction), connection charges (a one-time fee to defray the cost of the lateral connection between a building and the trunk), service charges (quarterly fees based on water usage which defray operating costs and debt service), and interest on invested funds. Expenditures consist of construction costs, debt service, and the cost of operating and maintaining the collection and treatment systems.

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**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 specified 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 services to specific taxing districts that are principally financed by special assessment tax levies in those districts.

**Staff-Year Equivalency (SYE)** -- This figure reflects whether authorized positions are full-time or part-time. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a staff-year equivalency (SYE) of one (1/1.0 SYE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with a SYE of 0.5 (1/0.5 SYE).

**Supplemental Appropriation Resolution** -- Any appropriation resolution approved by the Board of Supervisors after the adoption of the budget for a given fiscal year.

**Tax Base** -- The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.

**Tax Rate** -- The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base. The Board of Supervisors fixes property tax rates for the period beginning January 1 of the current calendar year when the budget for the coming fiscal year is approved.

**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 7 months after the adoption of the budget based on current projections and spending to date. The primary areas reviewed and analyzed are (1) current year budget versus prior year actual expenditure data, (2) year-to-date expenditure status plus expenditure projections for the remainder of the year, (3) emergency requirements for additional, previously unapproved items, and (4) possible savings. Recommended funding adjustments are made for Board of Supervisors' approval.

**Total Budget** -- The receipts and disbursements of all funds, e.g., the General Fund and all other funds. Net total expenditures (total expenditures minus expenditures for internal service funds) is a more useful measure of the total amount of money the County will spend in a budget year, as it eliminates double accounting for millions of dollars appropriated to operating agencies and transferred by them to service agencies. General Fund total disbursements (direct General Fund expenditures plus transfers to other funds, such as the School Operating Fund) are a more accurate measure of the cost of government to the local taxpayers.

**Transfer** -- A movement of funding from one fund to another. The largest such transaction is the annual transfer of funds from the General Fund to the School Operating Fund.

**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.



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