

# Fairfax County, Virginia

## Fiscal Year 2008 Advertised Budget Plan

### Overview



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

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

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

# Fairfax County Vision Elements

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



## **Maintaining Safe and Caring Communities -**

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



## **Building Livable Spaces -**

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



## **Connecting People and Places -**

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



## **Maintaining Healthy Economies -**

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



## **Practicing Environmental Stewardship -**

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



## **Creating a Culture of Engagement -**

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



## **Exercising Corporate Stewardship -**

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

# BUDGET CALENDAR

For preparation of the FY 2008 Budget

## July 1, 2006

Distribution of the FY 2008 budget development guide. Fiscal Year 2007 begins.



## August - September 2006

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



## September - December 2006/ January 2007

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



## February 7, 2007

School Board advertises its FY 2008 Budget.



## February 26, 2007

County Executive's presentation of the FY 2008 Advertised Budget Plan.



## March 1, 2007

Complete distribution of the FY 2008 Advertised Budget Plan.

## July 1, 2007

Fiscal Year 2008 begins.



## June 30, 2007

Distribution of the FY 2008 Adopted Budget Plan. Fiscal Year 2007 ends.



## April 30, 2007

Adoption of the FY 2008 budget plan, Tax Levy and Appropriation Ordinance by the Board of Supervisors.



## April 23, 2007

Board action on *FY 2007 Third Quarter Review*. Board mark-up of the FY 2008 proposed budget.



## April 9, 10, and 11, 2007

Public hearings on proposed FY 2008 budget, *FY 2007 Third Quarter Review* and FY 2008-2012 Capital Improvement Program (with Future Years to 2017) (CIP).



## March 2007

Board authorization for publishing FY 2008 tax and budget advertisement.



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

# FOR ADDITIONAL INFORMATION

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

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



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

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

**Fairfax City Regional**

3915 Chain Bridge Road  
Fairfax, VA 22030-3995  
(703) 293-6227

**Reston Regional**

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

**Centreville Regional**

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

**Great Falls**

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

**John Marshall**

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

**Dolley Madison**

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

**Thomas Jefferson**

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

**George Mason Regional**

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

**Sherwood Regional**

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

**Tysons-Pimmit Regional**

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

**Herndon Fortnightly**

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

**Lorton**

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

**Richard Byrd**

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

**Kingstowne**

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

**Pohick Regional**

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

**Chantilly Regional**

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

**Martha Washington**

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

**Kings Park**

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

**Patrick Henry**

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

**Woodrow Wilson**

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

**Access Services**

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

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

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

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

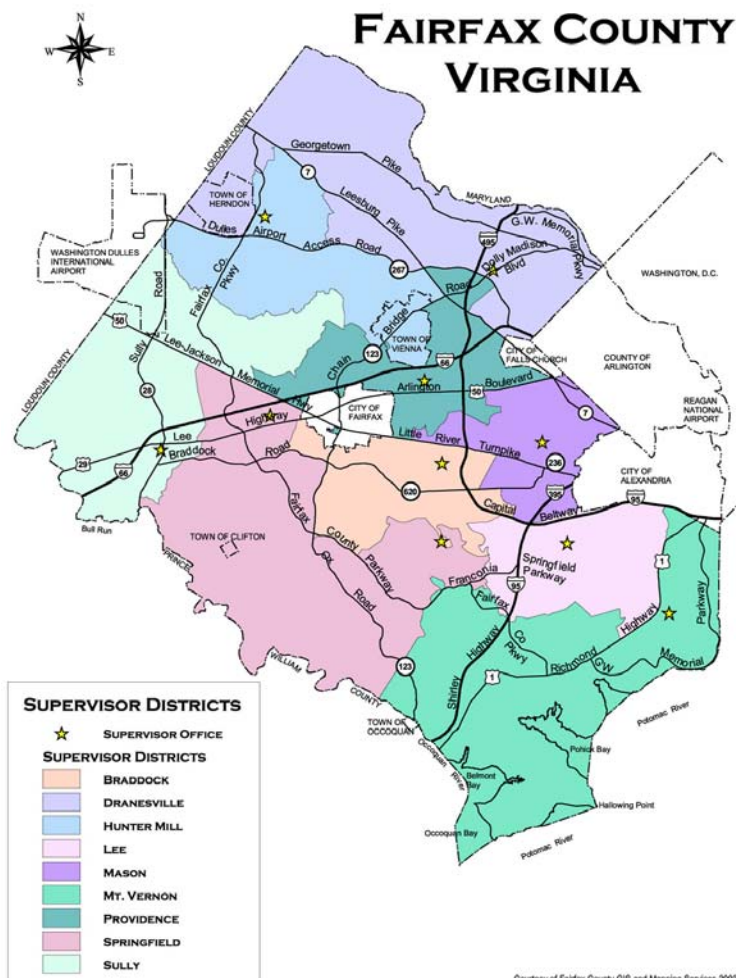
# County Organization

## Fairfax County Government

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

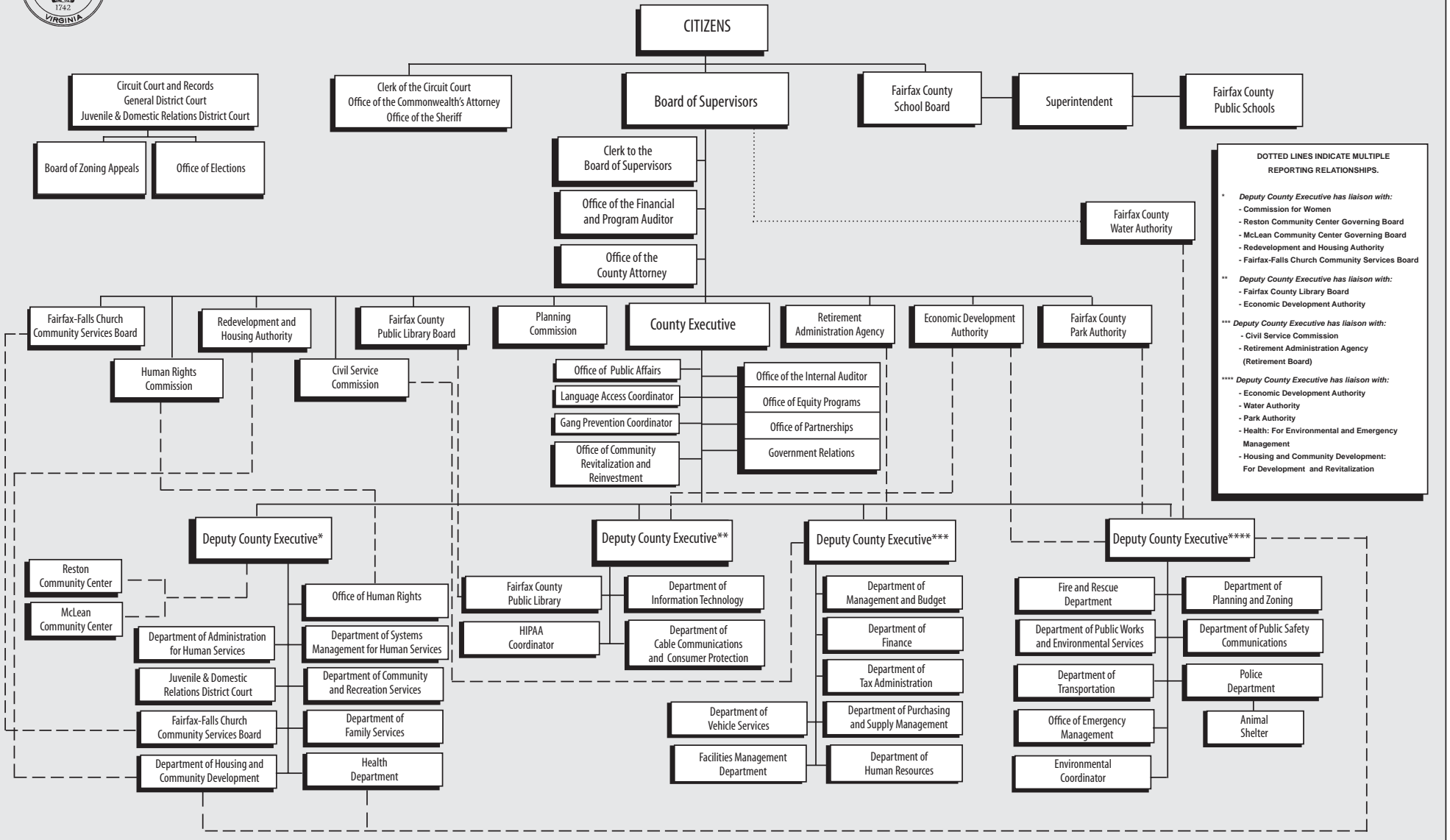
In Fairfax County, there are three incorporated towns - Clifton, Herndon and Vienna - which are overlapping units of government within the County. With certain limitations prescribed by the Code of Virginia, the ordinances and regulations of the County are generally effective in them. Property in these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

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





# ORGANIZATION OF FAIRFAX COUNTY GOVERNMENT



**DOTTED LINES INDICATE MULTIPLE REPORTING RELATIONSHIPS.**

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

# County Organization

## BOARDS, AUTHORITIES AND COMMISSIONS

### **Appeal Groups**

Board of Building and Fire Prevention Code Appeals  
Board of Equalization of Real Estate Assessments  
Board of Zoning Appeals <sup>1</sup>  
Civil Service Commission  
Human Rights Commission

### **Management Groups**

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

### **Regional Agencies to which Fairfax County Contributes**

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

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



# County Organization

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## BOARDS, AUTHORITIES AND COMMISSIONS

### Advisory Groups

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

# How to Read the Budget

## **THE BUDGET**

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

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

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

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

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

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

## **BASIS OF ACCOUNTING AND BUDGETING**

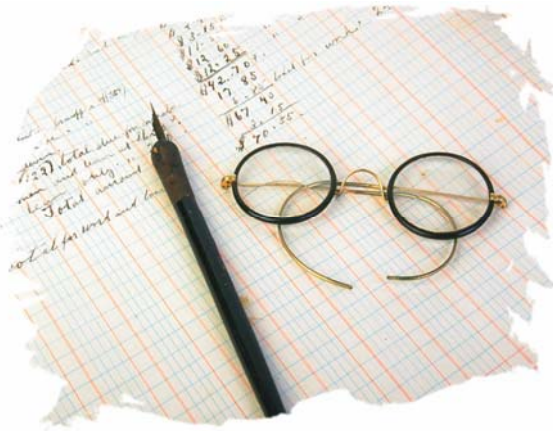
A budget is a formal document that enables the County to plan for the future, measure the performance of County services, and help the public to understand where revenues come from and how they are spent on County services. The budget serves many purposes and addresses different needs depending on the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

The budget must comply with the Code of Virginia and regulatory requirements. 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.

# How to Read the Budget

## 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.

## Accounting Standards

During FY 2008, the County continues to use the Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, financial reporting model, otherwise known as GASB 34. These standards changed the entire reporting process for local governments, as they require new entity-wide financial statements, in addition to current fund statements and other additional reports such as management discussion and analysis. Infrastructure values are now reported, and various changes in accounting have been implemented.

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

It should be noted that beginning in FY 2008 the County's financial statements will be required to implement GASB Statement Number 45 for post employment benefits including health care, life insurance, and other non-retirement benefits offered to retirees. This new standard addresses how local governments account for and report their costs related to post-employment healthcare and other non-pension benefits, such as the County's retiree health benefit subsidy. Currently, the County's subsidy is funded on a pay-as-you-go basis. GASB 45 will require that the County accrue the cost of these post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. This funding methodology mirrors the funding approach used for pension/retirement benefits. The County will have the option of continuing to fund benefit payments as they come due, which would result in a large unfunded liability, or prepay during employees' active employment in order to decrease the unfunded liability. Upon careful examination of the advantages and disadvantages of this option, the County has decided to follow guidance provided by GASB and established a trust fund in FY 2007 to pre-fund the cost of post-employment healthcare and other non-pension benefits.

# How to Read the Budget

## Budgetary Basis

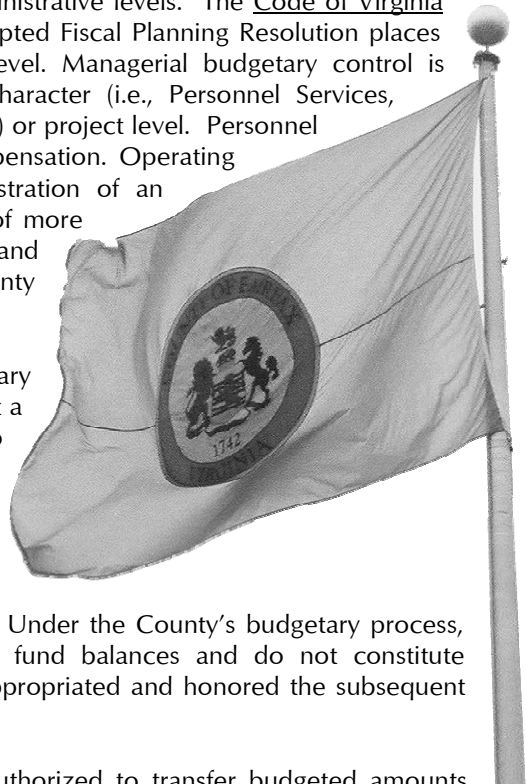
Annual budgets spanning the fiscal year (July 1 – June 30) are prepared on an accounting basis, with certain exceptions. Please refer to the table in the Financial Structure portion of this section for information regarding the purpose of various types of funds, supporting revenues and budgeting and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

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

During the fiscal year, quarterly budget 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 1 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.



## DEPARTMENTS AND PROGRAM AREAS

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

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

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

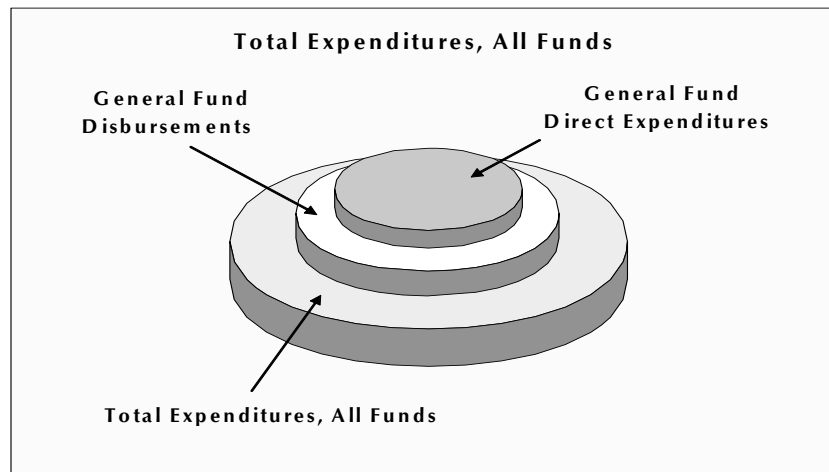
# How to Read the Budget

## COUNTY EXPENDITURES AND REVENUES

### County Expenditures

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

- ◆ In the smallest circle are the General Fund Direct Expenditures that support the day-to-day operations of most County agencies.
- ◆ The second largest circle is General Fund Disbursements. This circle includes General Fund Direct Expenditures and General Fund transfers to other funds, such as the Fairfax County Public Schools, Metro transportation system, and the County's debt service. The transfer of funding to the County Public Schools, including debt service, accounts for 52 percent of the County's disbursements in FY 2008.
- ◆ The largest circle is Total Expenditures. It represents expenditures from all appropriated funds.



### 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 2008, these categories are estimated to account for approximately 59.8 percent and 15.6 percent of the total General Fund revenues, respectively. Please note that a portion of the Personal Property Taxes is paid to the County by the state. These funds are included in the aforementioned Personal Property Tax total, rather than in Revenue from the Commonwealth. Local Taxes, which include Local Sales Tax receipts, Consumer Utility Taxes, and Business Professional and Occupational License Taxes, comprise approximately 14.7 percent of General Fund revenues in FY 2008. The remaining revenue categories, including Revenue from the Federal Government, Fines and Forfeitures, Revenue from the Use of Money and Property, Revenue from the Commonwealth, Recovered Costs, Charges for Services, and Permits, Fees and Regulatory Licenses make up 9.9 percent of the total.
- ◆ Total Revenues consist of all revenues received by all appropriated funds in the County. Total Revenues include all General Fund revenues, as well as sewer bond revenue, refuse collection and disposal fees, and revenue from the sale of bonds.

# How to Read the Budget

## FINANCIAL STRUCTURE

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

# Budget Process

## **THE BUDGET CYCLE**

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

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

Citizen involvement and understanding of the budget are a key part of the review process. Public hearings for the County Executive's FY 2008 Advertised Budget Plan and the FY 2008 - FY 2012 Capital Improvement Program (CIP) will be held on April 9, 10, and 11, 2007 at the Government Center.

The mark-up of the FY 2008 budget will occur on Monday, April 23, 2007, and the Board of Supervisors will formally adopt the FY 2008 Budget Plan on Monday, April 30, 2007.

## **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.

## **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.

# Budget Process

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## 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 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 and the Deputy County Executives.

### 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, and Department of Management and Budget staff meet to discuss budget recommendations.

## February

The County Executive releases the upcoming year's Advertised Budget Plan, which summarizes estimated revenues, expenditures, transfers, agency goals, objectives and performance data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.



# Budget Process

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## March through May

### **Third Quarter Review**

In early March, the Department of Management and Budget conducts the Third Quarter Review on the current year Revised Budget Plan including a review current year expenditure requirements. The Department of Management and Budget's recommendations are forwarded to the County Executive for review and adjustment. The package is then forwarded to the Board of Supervisors for action.

### **Public Hearings**

Public hearings are held on the upcoming year's Advertised Budget Plan, the Capital Improvement Program and the Third Quarter Review providing a forum for County citizens to voice their opinions.

### **Board of Supervisors' Action on the Third Quarter Review and the Advertised Budget Plan**

After public hearings, the Board of Supervisors approves the Third Quarter Review. Included are revisions to current year revenue estimates, which are used as the basis for final adjustments to the next fiscal year's budget. Following the public hearings on the Advertised Budget Plan, the Board of Supervisors conducts a mark-up session in which adjustments to the Advertised Budget Plan are made.

### **Board of Supervisors' Action on the Adopted Budget Plan and Tax Rate**

Following the mark-up session, the Board of Supervisors adopts the budget and establishes tax rates for the upcoming year.

## June

### **Adopted Budget Plan Distributed**

Copies of the Adopted Budget Plan are distributed on CD-ROM to all County agencies and made available at County libraries and at the Publications Center in the Government Center. The budget is also published on the Department of Management and Budget's website: <http://www.fairfaxcounty.gov/dmb/>.

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# County of Fairfax, Virginia

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

February 26, 2007

Honorable Board of Supervisors  
County of Fairfax  
Fairfax, Virginia

Chairman and Board Members:

I am pleased to transmit to the Board of Supervisors and the citizens of Fairfax County my budget proposal for Fiscal Year 2008, totaling \$5,766,693,253, including General Fund Disbursements of \$3,319,047,284, which represent a 1.34 percent increase over the *FY 2007 Revised Budget Plan*. Direct General Fund Expenditures total \$1,203,872,635 and reflect a decrease of 0.02 percent from the *FY 2007 Revised Budget Plan*. Despite General Fund revenue growth of only 2.88 percent, the FY 2008 Advertised Budget Plan is balanced, has been prepared in accordance with the Board's budget guidelines and maintains the Real Estate Tax rate at \$0.89 per \$100 of assessed value.

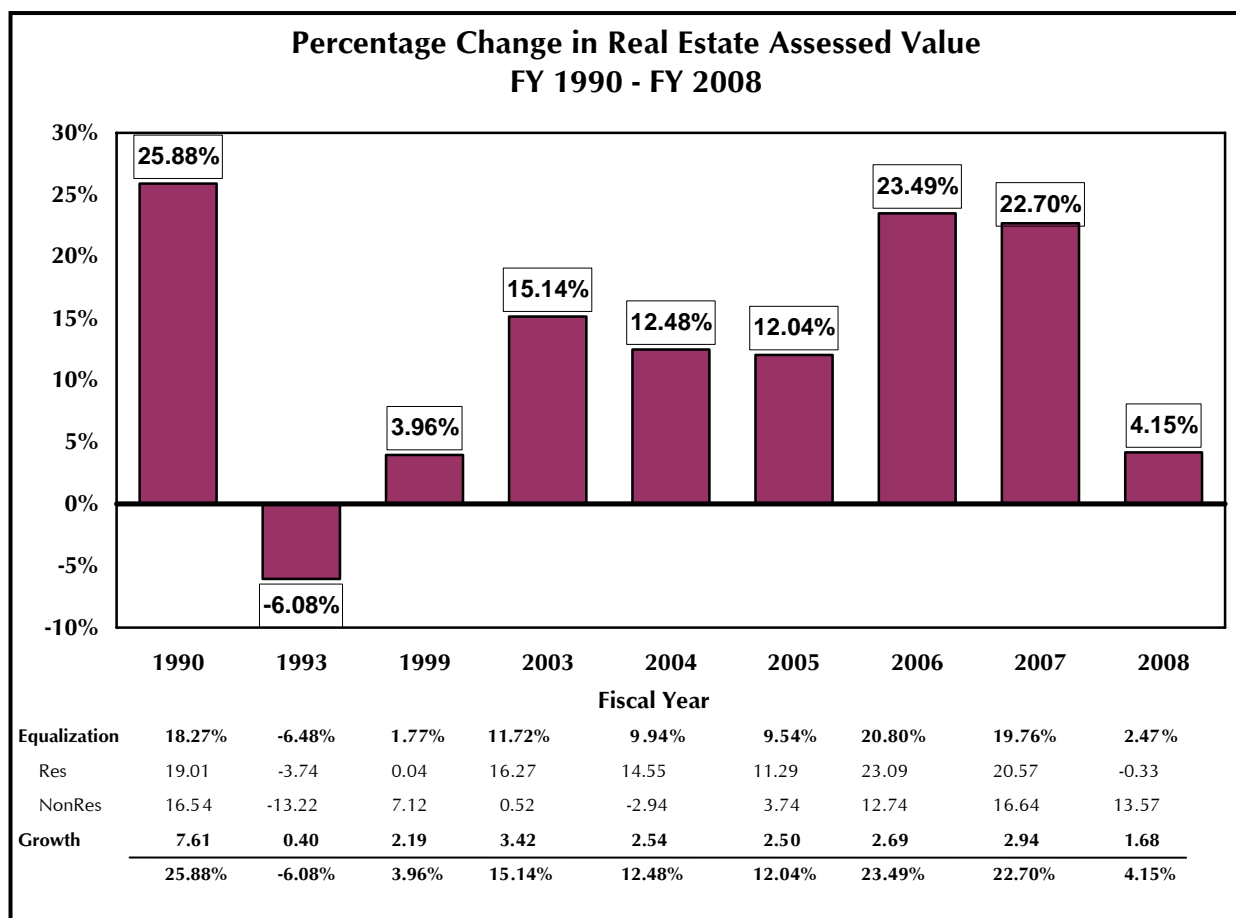
While the budget for FY 2008 presents one of the more difficult fiscal plans in recent years, the steps the Board has taken over the past few years have positioned Fairfax County to be able to meet these challenges head-on. By clearly articulating priorities, the Board has laid out a roadmap for the County to follow. Strong investment in education has contributed to a world-class school system cited repeatedly as a draw for businesses relocating here. The County also continues to have among the lowest crime rates as evidenced by the benchmarking data collected annually and presented in Volume 1 of the FY 2008 Advertised Budget Plan.

The County's goal of preserving 1,000 units of affordable housing by the end of 2007 was met and exceeded as of December 2006 with a total of 1,040 units preserved for both homeownership and rental opportunities. This achievement was made possible by the Board's dedication of one penny on the Real Estate Tax rate for affordable housing. By establishing an environmental agenda for the first time in County history and dedicating another penny on the Real Estate Tax rate for stormwater management projects, we have been able to make progress on protecting our valuable natural resources.

Under the Board's leadership, the County continues to push ahead with the Four-Year Transportation Plan established by the Board, which calls for the extension of Metrorail through Tysons Corner and the Dulles Corridor. In addition to such major projects, the Four-Year Plan laid out 30 specific construction projects including sidewalks, road widenings and intersection improvements. To alleviate the burden on homeowners, the Board reduced the Real Estate Tax rate a total of 34 cents, from \$1.23 to \$0.89 per \$100 of assessed value from FY 2003 to FY 2007. Equally important, the Revenue Stabilization Reserve has been fully funded to protect County services in the event of a severe economic downturn, and we have made significant progress toward funding our post-employment benefit liability as required by the Government Accounting Standards Board (GASB) Standard 45 at a time when most local governments are only beginning to think about this requirement. The Board's guidance has kept Fairfax County on solid financial footing, while ensuring that the level of service citizens expect is provided, despite considerably lower revenue growth for FY 2008.

The Board will recall from the Joint Meeting of the Fairfax County Board of Supervisors and the School Board on July 17, 2006, we anticipated a significant decrease in General Fund revenue growth due to the cooling real estate market. In fact, the slowdown has occurred as predicted and has actually deepened. History is repeating itself. Our current real estate market is similar to 1990

(FY 1992 assessments) where the number of home sales declined precipitously, while inventory rose and houses remained on the market longer. Unlike 1990, however, prices are not declining as drastically. This is due to continued job growth and relatively low mortgage rates, unlike the early 1990s, which began a nine-year period from 1992-2000 where residential equalization, the appreciation of existing housing, was negative or grew less than 1 percent. We are now seeing a similar correction in the market that has been predicted for some time. Fortunately the nonresidential sector has experienced healthy appreciation or our fiscal situation would be even more challenging for FY 2008. Nevertheless, our budget continues to be overly dependent on Real Estate Taxes, which make up almost 60 percent of total General Fund revenue. Barring a considerable turnaround in the housing market, we will face an even more difficult situation for FY 2009. The following chart shows the trend in the County's assessed value base since 1990. Similarly, there was significant growth in FY 1990, only to be followed by a decade of little or no growth. The first half of the current decade saw robust growth; however, income growth is not sufficient to sustain such substantial increases in housing prices, so we are now seeing the market enter a period of correction. Our revenue picture mirrors this cyclical economic trend.



As I noted to the Board last year as part of my FY 2007 budget recommendations, I anticipated that the runaway real estate market could not sustain its double-digit growth and that revenue from Real Estate Taxes, the largest component of General Fund revenue, would return to much more modest increases in the coming years. It appears that the areas with the most extreme price increases over the past few years, such as Northern Virginia, are the ones experiencing the biggest decreases in sales. In anticipation of this, the Board of Supervisors provided FY 2008 guidelines for both the County and Fairfax County Public Schools (FCPS) that reflected projected revenue limitations. The Board instructed the Schools to prepare a request that does not exceed a 3.5 percent increase in the County transfer. I was likewise directed to prepare a budget limiting the increase in County spending to no more than 3.0 percent.

Despite revenue growth of only 2.88 percent, even less than previously anticipated, this budget fulfills our promise of increasing the operating transfer to FCPS by 3.5 percent. However, to accommodate this lower revenue increase and meet our commitment to the Schools, I had to hold County spending lower, funding no new programs and limiting expansion in order to meet basic obligations and open new facilities scheduled to come on line in FY 2008.

Comparing my recommended FY 2008 Direct General Fund Expenditures to the FY 2007 Adopted Budget Plan reflects an increase of \$34,594,246 or 2.96 percent. The increase in FY 2008 Total General Fund Disbursements is \$105,368,288 or 3.28 percent over the FY 2007 Adopted Budget Plan. In accordance with the Board adopted guidelines for the FY 2008 Budget, the proposed County General Fund transfer for school operations in FY 2008 totals \$1,586,600,722, an increase of 3.5 percent plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence. This results in a total increase of \$61,382,633 or 4.0 percent over the FY 2007 Adopted Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 7, 2007 is \$1,603,645,743, an increase of 4.6 percent plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence. This results in a total increase of \$78,427,654 or 5.1 percent over the FY 2007 Adopted Budget Plan transfer.

In order to prepare a balanced budget for which revenue growth is a modest 2.88 percent, in conjunction with rising costs for salaries, utilities, fuel and contractual services, I found it necessary to ask most General Fund and General Fund-support agencies to participate in a reduction of personnel services funding by 2 percent or \$16.3 million. This will require us to manage staffing very carefully. In addition, I was unable to fund agency requests beyond those associated with public safety and new facilities. Despite population increases, the number of authorized positions per 1,000 residents continues to decline, from 11.21 in FY 2007 to 11.16 in FY 2008. The proposed budget includes the addition of 70/63.0 SYE positions, all of which are associated with public safety or new facilities. My priority was ensuring that new facilities coming on line in FY 2008 have the proper resources to provide the services for which they were built. Additionally, it was necessary to use budget balances to close the gap. I would caution that these actions are a short-term solution, and if restrictive conditions persist beyond two years, we will be forced to undertake more significant reductions in programs and services similar to the early and mid-1990s.

The budget guidelines also included direction to continue to focus on the Board's Priorities and the County Vision Elements in development

<p><b>COUNTY CORE PURPOSE &amp; VISION ELEMENTS</b></p> <p><i>To protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County by:</i></p> <ul style="list-style-type: none"> <li>▪ Maintaining Safe and Caring Communities</li> <li>▪ Building Livable Spaces</li> <li>▪ Practicing Environmental Stewardship</li> <li>▪ Connecting People and Places</li> <li>▪ Creating a Culture of Engagement</li> <li>▪ Maintaining Healthy Economies</li> <li>▪ Exercising Corporate Stewardship</li> </ul>
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of the FY 2008 budget, as well as address market forces impacting the budget, demographic changes, mandates and other budget growth drivers, in addition to including a clear identification of initiatives targeted at seniors, a rapidly growing segment of the population. This budget represents a fiscally sound approach to addressing the Board's Priorities, as well as our countywide Core Purpose and Vision Elements that have served as a beacon, shaping our resource allocation and program delivery decisions to maintain the high quality of life for which Fairfax County is known. Meeting these guidelines in an environment of limited revenue growth has proved very challenging. Nevertheless, it has sharpened our focus in order to limit funding increases to the most essential priorities.

<p><b>BOARD OF SUPERVISORS' PRIORITIES</b></p> <ul style="list-style-type: none"> <li>▪ Strong investment in education</li> <li>▪ Public safety and gang prevention</li> <li>▪ Affordable housing</li> <li>▪ Environmental protection</li> <li>▪ Transportation improvements</li> <li>▪ Revenue diversification to reduce the burden on homeowners</li> </ul>
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Since there is considerably lower revenue growth, I had to make difficult decisions regarding what could be funded. The funded priorities should come as no surprise – Schools, public safety, serving our most vulnerable residents and addressing the needs associated with new facilities coming on line in FY 2008. This budget reflects these priorities, but not without making the funding reductions as noted above.

Even with those reductions, FY 2008 disbursements exceeded FY 2008 receipts (revenues and transfers in) by \$27 million. To address this shortfall, \$21 million prudently set aside by the Board as part of the *FY 2006 Carryover Review* will be combined with an additional \$6 million anticipated as part of the *FY 2007 Third Quarter Review*. While the use of one-time balances to fund ongoing requirements is not ideal, the total balance utilized is less than 1.0 percent of total General Fund Disbursements. We will take this into account in future budgets to ensure that we do not create a structural imbalance. The rating agencies, which just reaffirmed Fairfax County's Triple AAA rating last month, will be watching us closely to see how we handle this situation in the long term.

Despite these challenges, I am proposing a budget that will not only allow Fairfax County to survive this correction in the real estate market, but will enable us to thrive in the coming years. When I initiated the Fairfax Framework for Excellence several years ago, I explained that due to budget constraints and changing customer requirements, it is essential that we do a better job of drawing upon the talents and skills of employees at all levels in order to move the organization to the next level of performance. We have spent considerable time talking about the County's vision, values and strategies, and I asked all agencies to help realize this work through a strategic thinking and planning initiative that involved employees throughout their organizations. Clarifying our strategic direction is paying dividends when we face a difficult budget cycle such as this one. Among the benefits from making this investment are:

- Ensuring that County programs are appropriately aligned to the expectations of the community and providing a means for helping staff focus on the needs of citizens, with a measurement component to determine how well we are doing in meeting those needs;
- Establishing a unified, articulated plan that can be communicated to all employees to clearly show the County's priorities and direction, which provides a framework to make decisions around alignment of resources to meet the needs of citizens and staff;
- Ensuring that limited resources are appropriately allocated to achieve the objectives of the community as determined by the BOS; and
- Providing a vehicle for getting employees at all levels connected to the mission, vision and strategies of the County to better understand how they and their work fits in.

As a result of our careful planning, maintaining reserves and partnering with others, we have positioned ourselves to weather the current difficulties we face. The Board's excellent fiscal stewardship in maintaining our financial principles and allocating reserves for infrastructure renewal; funding future obligations such as those associated with post-retirement benefits; and investing in technology to enhance productivity and service delivery are helping us meet the challenge of significantly lower revenue growth. Another of the Board's priorities – revenue diversification is also helping to cushion the impact of the slowdown in the residential real estate market.

After six consecutive years where average residential real estate assessments increased by double-digits, residential equalization (the reassessment of existing residential properties) abruptly reversed and is actually negative for FY 2008 at (0.33) percent. Fortunately non-residential equalization is increasing 13.57 percent, resulting in Total Equalization of 2.47 percent. This is driving the Commercial/Industrial percentage of the County's Real Estate Tax base to 19.23 percent, a significant increase over the FY 2007 share of 17.22, which was the lowest rate in over 20 years. Growth (new construction) for FY 2008 is 1.68 percent compared to 2.94 percent last year. Overall, the Real Estate Tax base is increasing 4.15 percent for FY 2008.

Just last year, the County's Real Estate Tax base increased 22.70 percent including a 19.76 percent increase in total equalization. Based on maintaining the Real Estate Tax rate at \$0.89 per \$100 of assessed value and an average assessed value of \$542,744, the typical homeowner will pay \$4,830 in Real Estate Tax in FY 2008, a decrease of \$16 or 0.33 percent from the FY 2007 amount. Additional details on General Fund revenue are included in the General Fund Revenue Overview section in the Overview Volume of the [FY 2008 Advertised Budget Plan](#).

## THE ECONOMY AND REVENUE

My proposed budget relies on projected revenue growth of \$92.2 million or 2.88 percent. This is a significant departure from the \$269.3 million or 8.8 percent growth we were looking at just a year ago which led the Board to reduce the Real Estate tax rate by 11 cents. Modest growth is likely to persist for at least several years based on anticipated economic conditions, particularly in the housing market. Since real property taxes make up almost 60 percent of our revenue base, the strength of that sector has a tremendous impact on the County's budget. Other factors in the economy at the national, state, regional and local levels that also influence Fairfax County's budget are summarized below.

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

In late November 2006, Federal Reserve Chairman Ben S. Bernanke noted that that month marked the fifth anniversary of the beginning of the current expansion in the economy. Referencing his remarks to Congress in July 2006 as part of the Federal Reserve's semiannual monetary policy report, he noted that the U.S. economy was in a transition phase and that some moderation in economic growth over the remainder of the year seemed likely. As anticipated, the slowdown reflected a cooling in the housing market, while other sectors of the economy still appeared to be expanding at a solid rate, with the labor market tightening further. In fact the unemployment rate in December 2006 registered a relatively low 4.5 percent, with an average of 4.6 percent for all of 2006. Bernanke expressed concern that increases in labor costs as a result of the tightening market could be passed on through higher prices which would add to inflation pressures.

In fact, for the 12-month period ending December 2006, the Consumer Price Index rose 2.5 percent. This compares to an increase of 3.4 percent in 2005. Energy costs, which rose sharply in both 2004 and 2005, grew at a much lower rate, particularly in the second half of 2006. Overall energy costs rose 2.9 percent in all of 2006. The food index, which rose 2.3 percent in 2005, increased 2.1 percent in 2006.

The tight labor market and associated price increases may lead the Federal Reserve's Federal Open Market Committee (FOMC) to raise the federal funds rate later this year in order to maintain stable, low inflation. As a result of higher inflation in 2004 and 2005, the FOMC raised rates 25 basis points 17 consecutive times to 5.25 percent. Since August 2006, the Committee has left interest rates unchanged to assess the effects of their previous policy actions and since there were indications that economic growth was moderating, with inflationary pressures diminishing somewhat. However, they noted that they would monitor the situation closely and would take future action as necessary to guard against future inflation.

The national economy, as measured by real Growth in Gross Domestic Product (GDP) finished 2006 on a high note with an increase of 3.4 percent according to data released by the U.S. Department of Commerce on January 31, 2006. This is the strongest rate in two years. Economists consider the 2006 increase of 3.4 percent even more impressive in view of the housing slump and the troubled automotive sector, which is also acting as a drag on the economy. Relatively low unemployment has been driving consumer spending, which grew at a 4.4 percent annual rate in the last quarter of 2006, and appears again to be keeping the economy steady. Higher gas prices could reverse that trend however.



## ***The State Economy and Budget***

Virginia's economic strength contributed to state general fund revenue growth of 8.4 percent in FY 2006, a full percent higher than expected. Actual collections exceeded the forecast by \$147 million or 1.0 percent. In anticipation of a surplus, the General Assembly utilized \$128 million in the beginning balance for FY 2007, leaving an available balance of \$19 million. FY 2006 revenue growth came primarily from two areas: individual and corporate income tax collections. The most dramatic individual income tax growth occurred in the volatile area of nonwithholding payments. These payments grew 22 percent in FY 2006 after increasing almost 33 percent the year before. Since the historic average for such growth in the last decade is 12.1 percent, the high numbers of the two most recent years are not anticipated to indicate a lasting trend. The second source – corporate income tax collections – grew 41 percent in FY 2006 on the heels of record-setting growth of 45 percent in FY 2005. Again, because the historic trend over the past decade shows an average of 10.6 percent, it is not expected that this high level of growth will be sustained in the long term.

The Governor's Advisory Board of Economists met on October 18, 2006 to assess the economic outlook for the nation and Virginia. The Governor's Advisory Council on Revenue Estimates then met on November 20, 2006 to review the preliminary revenue forecast built upon the recommendations of the Board of Economists. Among their conclusions was that economic growth in Virginia is expected to outpace the nation over the next two years in the areas of employment, personal income, wages and salaries. Supporting this, the October 2006 unemployment rate in Virginia was 2.7 percent, considerably below the national rate of 4.4 percent for the same month and down from the October 2005 statewide level of 3.1 percent.

Despite projections that Virginia will exceed national trends, most factors are anticipated to moderate to long-term trends for the state. For example, Virginia employment growth is forecast at 1.8 percent in FY 2008, translating to 68,000 additional jobs. This is higher than the 1.2 percent increase projected for the U.S.; however, it is lower than the 2.2 percent realized by the state in FY 2006 (78,600 jobs). The revenue forecast likewise anticipates that growth in nonwithholding tax payments will moderate from the strong performance of FY 2006. These payments consist of taxes paid on non-wage income such as capital gains, self-employment income, bonuses and stock options. The unprecedented growth over the last two years was likely boosted by the reduction in federal tax rates on capital gains. Growth in corporate income tax payments is also expected to moderate from the record-setting pace of the past two years. Corporate income tax is the most volatile revenue source. Over time, one year in three has seen a decline in collections. Since FY 2002, corporate profits have surged, driven by productivity gains. The Governor's Advisory Council on Revenue Estimates supports the outlook that growth in state corporate income tax payments is expected to slow in FY 2007 and decline in FY 2008.

As Fairfax County has seen at the local level, state recordation tax receipts fell 22 percent through the first five months of FY 2007 and are expected to continue declining with the slowdown in the housing market. Another factor that will influence the state economy is the Ford Motor Company's decision to cut production at its Norfolk facility, before they close it in 2008. This directly affects the plant's 2,400 workers and their families, and reverberates through the network of auto parts firms that employ another 25,000 across the Commonwealth of Virginia.

On the expenditure side, Governor Kaine cites a number of budget priorities including K-12 education, higher education, environmental concerns such as cleaning up the Chesapeake Bay, health care and public safety. Those issues, along with the pressing need for transportation improvements, will drive the FY 2008 budget. Much like the County's budget, the picture of constrained revenue will make finding the resources to meet these challenges more difficult than in recent years.

### ***The Regional and Local Economies***

According to George Mason University's Center for Regional Analysis, the Washington area economy, which expanded rapidly after 2001, is expected to return to a more normal pace of growth. While that means slower growth, it will still exceed most of the rest of the country. "The sky isn't falling and the fundamentals of the economy are really good," stated Stephen S. Fuller who presented his analysis at the 15<sup>th</sup> annual Greater Washington Area Economic Conference on January 11, 2007. While noting the risk of higher oil prices and a deeper housing downturn, Fuller projected that the Washington area would continue to experience strong gains in jobs, as well as increases in wages. Northern Virginia is expected to add the most jobs, with increases of 30,000 or more over the next few years. Federal procurement continues to drive that growth but is also moderating, with an increase of \$1.3 billion in 2005 compared to an \$8 billion increase in 2004 according to the George Mason University Center for Regional Analysis.

In another study, this one released by the U.S. Department of Labor on January 26, 2007, Fairfax County has become the economic center of the Washington area, generating high-paying professional and management jobs at a substantially higher rate than the rest of the region and the country. According to the Labor Department, Fairfax County generates high-paying jobs for software designers, lawyers, accountants, architects, engineers and other professionals at 2.57 times the rate of the U.S. and created nearly half of the 230,000 such jobs that opened up in the area between 1990 and 2005. Economist Gerald L. Perrins, one of the study's authors said, "Fairfax is a magnet – nationwide and worldwide." He attributes a "unique mix" of factors that keeps Fairfax County at the top including a generally positive attitude toward growth and development, top-quality public schools, relatively low tax rates, and a flow of federal funds, particularly for defense, intelligence and homeland security.

The Virginia Employment Commission reported that the number of Fairfax County residents holding jobs in October 2006 was 595,570, an increase of 17,602 residents or 3.0 percent over October 2005. During this period, unemployment in Fairfax County fell 0.4 percentage points from the previous month to 1.9 percent. This compares favorably to the October 2005 unemployment rate for the County of 2.3 percent.

The most recent Fairfax County Coincident Index, which represents the current state of the County's economy, decreased to 148.65 in November for a decline of 0.11 percent. This marginal decrease followed a strong gain in October. On a monthly over-the-year basis, the Coincident Index continues to track higher, gaining 3.74 percent from November 2005 and extending its monthly over-the-year gain to a 36<sup>th</sup> consecutive month. Nevertheless, indicators are pointing toward slower future growth, leading us to exercise caution in the FY 2008 budget.

### ***FY 2007 County Revenue and Expenditures***

Staff has been closely reviewing FY 2007 revenue receipts to date and has updated projections for the remainder of the fiscal year. At this time, we project a net increase in FY 2007 of \$6.0 million as a result of required, one-time FY 2006 audit adjustments offset by lower than anticipated FY 2007 revenue. However, as noted previously, this net \$6 million is required to balance the FY 2008 budget. Details of these adjustments will be included in the *FY 2007 Third Quarter Review* that will be provided in March 2007 for the Board's consideration.

Additionally, as part of the Courthouse expansion, the City of Fairfax has notified the County of the requirement to increase the sewer capacity for that facility. We anticipate meeting this additional cost of \$1 million with \$500,000 from Sewer revenue, with the remainder coming from the General Fund. It should also be noted that due to construction increases at several human services facilities such as the Mount Vernon Mental Health Center, Gregory Road and the Less Secure Shelter, it is likely that additional one-time funding will be required as part of the *FY 2007 Carryover Review*.

## ***FY 2008 County Revenue***

FY 2008 General Fund revenues total \$3.29 billion, an increase of \$92.21 million or 2.88 percent over the *FY 2007 Revised Budget Plan*. This is significantly lower than the growth rates of the past six years that ranged from 6.6 percent to 9.5 percent after the Board's tax rate reductions. Based on a tax rate of \$0.89 per \$100 of assessed value, Real Estate Tax receipts are anticipated to increase \$76.11 million or 4.0 percent, and represent 59.8 percent of total revenue. All other revenue categories combined are forecasted to increase 1.2 percent over FY 2007 levels, reflecting the slowing economic growth anticipated in the next fiscal year. In FY 2008, Other Local Taxes, including Sales Tax and Business, Professional and Occupational Licenses (BPOL) taxes are projected to increase \$12.4 million or 2.6 percent over FY 2007, and account for 13.4 percent of the total increase, while Personal Property Taxes are projected to increase only \$2.8 million or 0.6 percent over the *FY 2007 Revised Budget Plan*.

From a historical perspective, County revenues have mirrored the economy, particularly with regard to the housing market since Real Estate Taxes comprise the greatest share of the budget. From 1980-1991, average annual General Fund revenue growth exceeded 12 percent per year. However, from FY 1992-FY 2000, General Fund revenues grew at an average annual rate of only 4.2 percent, approximately one-third of the previous decade's average. In the early part of the current decade, we experienced healthy growth in the 7 percent range due to the robust real estate market. In FY 2006, that revenue growth rose 9.5 percent associated with the overheated real estate market in 2004 and 2005 that drove housing price increases, as well as a nearly 160 percent increase in interest on investments as a result of the Federal Reserve raising the federal funds rate.

Revenue growth is anticipated to moderate substantially for FY 2007 and FY 2008, with projected increases of 3.1 and 2.9 percent, respectively. As anticipated, the housing market reversed course in 2006. The number of homes listed for sale increased dramatically, while the number sold dropped and prices fell marginally. On average, there were twice as many homes for sale each month in 2006 as there were in 2005, although in a few months, the active listings were four times as many as the same month of the prior year. Homes also took longer to sell. According to the Metropolitan Regional Information System, a home in Fairfax County was on the market an average of 97 days in December 2006 compared to the 2005 average of 21 days and the December 2005 average of just 15 days. Preliminary figures from the Northern Virginia Association of Realtors indicate that the number of homes sold in Fairfax County in 2006 was down 34 percent compared to 2005. These changes brought an abrupt end to double-digit price appreciation, resulting in a reduction in value for residential properties for FY 2008. This is the first time in 10 years that existing residential properties fell in value compared to the previous year. Furthermore, the slowdown in the residential housing market is expected to continue into 2007 as job growth slows and the economy expands at a reduced pace. This will have an impact on revenue for FY 2009, which is expected to be similarly constrained.

In contrast, the nonresidential real estate market was strong in 2006. The County's direct office vacancy as of year-end 2006 was 7.7 percent, a slight decrease from the 7.8 percent rate recorded at year-end 2005. Including sublet space, the year-end 2006 overall office vacancy rate was 9.2 percent, down from 9.7 percent at year-end 2005. As a result, nonresidential equalization registered a healthy 13.57 percent increase for FY 2008. This had the effect of increasing the Commercial/Industrial percentage of the County's Real Estate Tax base from 17.22 percent to 19.23 percent, the first increase in seven years. More detailed information on FY 2008 revenue projections is included in the General Fund Review Overview in the Overview Volume of the *FY 2008 Advertised Budget Plan*.

The table on the following page summarizes General Fund Disbursements proposed for FY 2008. A listing of major funding adjustments for FY 2008 by Board Priority and/or County Vision Element follows that table.

## Summary General Fund Statement (in millions of dollars)

	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase (Decrease) Over Revised	Percent Inc/(Dec) Over Revised
<b>Beginning Balance <sup>1</sup></b>	<b>\$168.89</b>	<b>\$93.41</b>	<b>(\$75.48)</b>	<b>(44.69%)</b>
<b>Revenue <sup>2</sup></b>	\$3,197.27	\$3,289.48	\$92.21	2.88%
<b>Transfers In</b>	\$2.41	\$2.53	\$0.12	5.08%
<b>Total Available</b>	<b>\$3,368.57</b>	<b>\$3,385.43</b>	<b>\$16.86</b>	<b>0.50%</b>
<b>Direct Expenditures</b>	\$1,204.11	\$1,203.87	(\$0.24)	(0.02%)
<b>Transfers Out</b>				
School Transfer <sup>3</sup>	\$1,533.22	\$1,586.60	\$53.38	3.48%
School Debt Service	142.27	147.86	5.59	3.93%
<i>Subtotal Schools</i>	\$1,675.49	\$1,734.46	\$58.97	3.52%
Metro	\$20.32	\$20.32	\$0.00	0.00%
Community Services Board	97.94	101.09	3.16	3.22%
County Transit Systems	31.00	34.67	3.67	11.85%
Capital Paydown	43.97	25.18	(18.79)	(42.73%)
Information Technology	13.50	12.36	(1.14)	(8.44%)
County Debt Service	110.69	113.37	2.68	2.42%
Other Transfers	78.15	73.73	(4.43)	(5.67%)
<i>Subtotal County</i>	\$395.56	\$380.72	(\$14.84)	(3.75%)
<b>Total Transfers Out</b>	<b>\$2,071.05</b>	<b>\$2,115.17</b>	<b>\$44.13</b>	<b>2.13%</b>
<b>Total Disbursements</b>	<b>\$3,275.16</b>	<b>\$3,319.05</b>	<b>\$43.89</b>	<b>1.34%</b>
<b>Ending Balance</b>	<b>\$93.41</b>	<b>\$66.38</b>	<b>(\$27.03)</b>	<b>(28.94%)</b>
Less:				
Managed Reserve	\$65.50	\$66.38	\$0.88	1.34%
Reserve for Board Consideration <sup>4</sup>	\$21.82	\$0.00	(\$21.82)	(100.00%)
<b>Total Available <sup>5</sup></b>	<b>\$6.09</b>	<b>\$0.00</b>	<b>(\$6.09)</b>	<b>(100.00%)</b>

<sup>1</sup> The FY 2007 Revised Budget Plan Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2006 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2007 Revised beginning balance reflects a net increase of \$12.13 million based on an increase of \$11.02 million in FY 2006 revenues and a decrease of \$1.11 million in FY 2006 expenditures. Details of the FY 2006 audit adjustments will be included in the FY 2007 Third Quarter Package.

<sup>2</sup> FY 2007 Revised Budget Plan revenues reflect a net decrease of \$6.04 million based on revised revenue estimates as of November 2006. The FY 2007 Third Quarter Review will contain a detailed explanation of these changes.

<sup>3</sup> In accordance with the Board adopted guidelines for the FY 2008 Budget, the proposed County General Fund transfer for school operations in FY 2008 totals \$1,586,600,722, an increase of 3.5 percent over the FY 2007 Adopted Budget Plan plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence resulting in an increase of \$61,382,633 or 4.02 percent over the FY 2007 Adopted Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 7, 2007 is \$1,603,645,743 an increase of 4.6 percent over the FY 2007 Adopted Budget Plan plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence resulting in an increase of \$78,427,654 or 5.14 percent over the FY 2007 Adopted Budget Plan transfer.

<sup>4</sup> As part of their deliberations on the FY 2006 Carryover Review, the Board of Supervisors identified funding of \$21.8 million to be held in reserve to address future requirements including FY 2007 Third Quarter Review adjustments or FY 2008 Budget development. It should be noted that as part of the FY 2008 Advertised Budget Plan this reserve has been utilized to balance the budget.

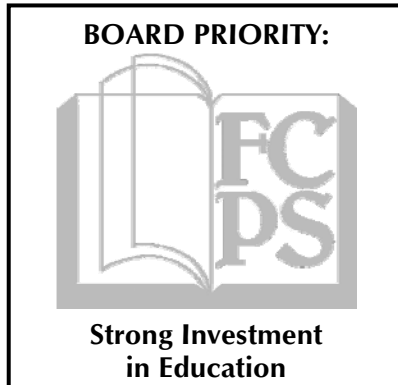
<sup>5</sup> The FY 2007 Revised Budget Plan Total Available reflects net funding of \$6.1 million as a result of FY 2006 audit adjustments of \$12.1 million offset by a reduction of \$6.0 million in FY 2007 revenues as a result of revised revenue estimates as of November 2006. It should be noted that as part of the FY 2008 Advertised Budget Plan this reserve has been utilized to balance the budget.

## ***FY 2008 Disbursements***

In developing recommendations for FY 2008 disbursements, I used the Board of Supervisors' Priorities and the County Vision Elements to guide the strategic allocation of resources. The following is a summary of key funding priorities for FY 2008. Additional details may be found in Volumes 1 and 2 of the FY 2008 Advertised Budget Plan, as well as the Budget Highlights section in this Overview Volume immediately following this section.

### **Support for Education**

The greatest share of the budget is dedicated to Fairfax County Public Schools (FCPS). In accordance with the Board-adopted guidelines for the FY 2008 Budget, the proposed County General Fund transfer for school operations in FY 2008 totals \$1,586,600,722, an increase of 3.5 percent plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence, resulting in an increase of \$61,382,633 or 4.0 percent over the FY 2007 Adopted Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 7, 2007 is \$1,603,645,743, an increase of 4.6 percent plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence, resulting in an increase of \$78,427,654 or 5.1 percent over the FY 2007 Adopted Budget Plan transfer. The gap between the School Board's request and my recommendation is \$17.0 million.



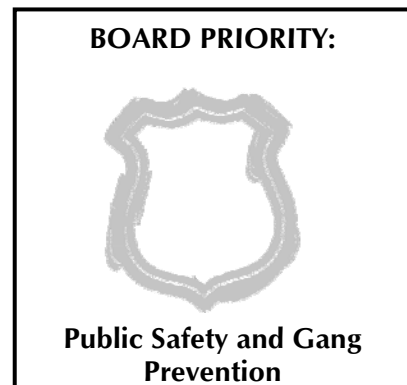
When compared to most other school systems in Virginia, Fairfax County funds a much larger portion of its school budget with local funds. The average school division in Virginia receives approximately half of its financial support from its local government, while County funding comprises three-quarters of FCPS' budget. We will continue to work cooperatively with the School Board and FCPS staff in order to maintain our high quality system of public education, while ensuring that we are fiscally responsible. In addition to the operating transfer of \$1,586.00 million, \$147.86 million is included for School Debt Service to fund \$144.28 million in bond sales for school construction, for a total in transfers of \$1,734.46 million. This represents over 52 percent of total General Fund Disbursements. The County also provides additional support for the Schools in the amount of \$60.46 million for programs such as Head Start, School Health, School Resource Officers, School Crossing Guards, after-school programming, field maintenance and recreational programs, among others.

All of the major investments in the FY 2008 Advertised Budget Plan are tied to other Board Priorities and County Vision Elements. They are highlighted below and on the following pages.



### **Maintaining Safe and Caring Communities**

- \$1.2 million is for the addition of 8/8.0 SYE domestic violence detectives for the successful Domestic Violence Detective Program originally piloted with existing staff resources so that eight Police Officer positions used in the pilot can be returned to patrol duties. In addition, 1/1.0 SYE Probation Counselor III position is included to serve as a Victim Services Advocate to provide support for this program.
- \$0.2 million is included for 2/2.0 SYE Police Officers for the Criminal Justice Academy to provide additional training classes to support the Police Department's staffing needs given the large number of sworn officers eligible to retire now and in the next few years.



- \$0.1 million is for 1/1.0 SYE staff psychologist for the Police Department to develop prevention strategies, training and programs to make officers less vulnerable to the impact of traumatic events.
- \$0.2 million is included for 2/2.0 SYE Probation Counselor I positions in the Juvenile and Domestic Relations District Court to staff the holding cells associated with the expansion of the Courthouse anticipated to be complete in April 2007 to consolidate court services, reduce overcrowding, allow after-hour access to some functions, and provide additional courtroom space. In addition, 1/1.0 SYE Programmer Analyst III is included for the Electronic Records Management System to replace traditional paper-based files with electronic court case records and automate case processing.
- \$0.1 million is associated with the redirection of two existing positions from within the County workforce to the Juvenile and Domestic Relations District Court to establish 1/1.0 SYE Probation Counselor III and 1/1.0 SYE Probation Counselor II. These positions will assist in supervised visitation and supervised exchange (SVSE) of children subject to joint custody agreements or foster care visitation agreements.
- \$3.2 million includes \$1.4 million for 14/14.0 SYE positions necessary for operation of the new Public Safety and Transportation Operations Center (PSTOC) anticipated to be complete in spring/summer 2008. These positions include 4/4.0 SYE Uniformed Fire Communications Officers to provide dispatching support; 5/5.0 SYE Police positions to support the new forensics facility; and 5/5.0 SYE staff in the Department of Information Technology to provide onsite technical support. Additional funding totaling \$1.8 million is associated with loose furnishings for common areas in the PSTOC.
- \$11.8 million including fringe benefits is recommended for a 2.92 percent Market Rate Adjustment for public safety personnel including uniformed Police, Sheriff, Public Safety Communications, and Fire and Rescue employees to maintain pay competitiveness.
- \$3.0 million is provided for merit increments for those public safety employees eligible to receive them based on grade and step.
- \$1.0 million is included to increase the employer retirement contribution by 1 percent for Police Retirement and reduce the employee contribution by the same amount to make the Police benefits package more competitive with surrounding jurisdictions.
- \$0.2 million is provided for 3/3.0 SYE positions that are associated with opening a new School-Age Child Care room at Francis Scott Key Center scheduled to open for the 2007-2008 school year and which will serve an additional 12 special needs children.
- \$0.3 million has been included for the new Katherine K. Hanley Family Shelter scheduled to open in the summer of 2007 in order to provide contracted supportive mental health and substance abuse services to residents in need of them.
- \$2.4 million, including \$1.1 million for the Department of Family Services, \$0.9 million for the Fairfax-Falls Church Community Services Board and \$0.4 million for the Health Department, will support contract rate increases to providers, as well as accommodate increases in medical supplies and services to meet the needs of those served by each of these agencies.
- \$0.9 million is provided for the Fairfax-Falls Church Community Services Board to reduce the waiting list for Mental Health services.

- \$0.6 million is included to support contracted services at an eight-bed facility providing mental health intervention and stabilization services for youth ages 12 to 17 that are in crisis. These expenditures are anticipated to be completely offset by Medicaid revenues and Comprehensive Services Act Pooled Funds.
- \$0.6 million is associated with the expansion of the Leadership and Resiliency and Student Assistance Programs to a total of 12 Fairfax County public high schools to enhance substance abuse intervention and prevention services. The Leadership and Resiliency Program is currently offered in six high schools, while the Student Assistance Program is offered in eight high schools.



### **Building Livable Spaces**

- \$22.7 million, or the value of one penny on the Real Estate Tax rate, is included in The Penny for Affordable Housing Fund to preserve and create affordable housing opportunities.
- The FY 2008-FY 2012 Advertised Capital Improvement Plan (With Future Fiscal Years to 2017) anticipates continuation of the approved bond sale limits, \$275 million or \$1.375 billion over a five-year period with a technical limit of \$300 million in any given year.
- \$21.9 million is included in FY 2008 for the most critical capital renewal projects including roof repair/replacement, HVAC, emergency generators, among other needs.
- A total of \$4.92 million to continue the athletic field maintenance and development program. This includes athletic field lighting, water and irrigation system maintenance, minor ballfield repairs, synthetic turf, and payment for FCPS staff to open and close facilities used by indoor sports organizations.
- \$2.0 million is included for the acquisition of land at a time when opportunities for open space are rapidly dwindling.
- \$1.0 million is included to support small spot improvements as approved by the Transportation Advisory Commission and the Board of Supervisors. These low-cost, quick-hit projects consist of intersection improvements such as turn lanes, sidewalk and trail connections, and bus stop improvements, and are intended to improve mobility, enhance safety and provide relief for transportation bottlenecks.



### **Practicing Environmental Stewardship**

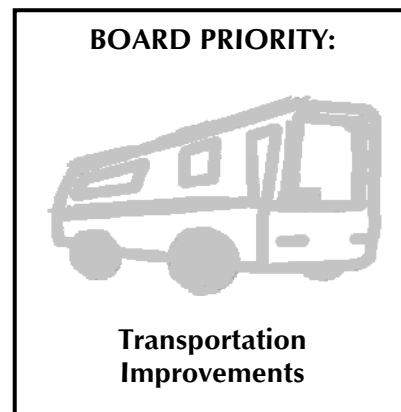
- \$22.7 million, or the value of one penny from the County's Real Estate Tax, has been included for prioritized stormwater capital improvements to the County's stormwater system to protect public safety, preserve home values and support environmental mandates such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways.

- \$0.7 million is included to provide funding for initiatives that support the Board of Supervisors' Environmental Agenda, also known as the Environmental Excellence 20-Year Vision Plan. Included in this amount is \$100,000 for energy efficient and/or renewable energy projects to support a global climate change strategy.
- \$0.1 million is for 1/1.0 SYE Naturalist III to serve as an Assistant Wildlife Biologist to support existing wildlife management programs such as the Deer and Canada Geese Management programs. It also provides for 1/1.0 Administrative Assistant II to enable the Animal Shelter to enhance customer service and expand service hours by opening on Sundays.



### **Connecting People and Places**

- \$3.7 million or an increase of 11.8 percent over the *FY 2007 Revised Budget Plan* for County Transit Systems will enable the FAIRFAX CONNECTOR to maintain current service levels, provide funding for a 4.0 percent personnel-based contractual adjustment, continue the annual bus replacement program, support an increase in the County subsidy to the Virginia Railway Express and provide for increased fuel costs. The total FY 2008 General Fund Transfer for Fund 100, County Transit Systems, is \$34.7 million.
- The total Fairfax County requirement (subsidy) for Washington Metropolitan Area Transit Authority (WMATA) Operating Expenses totals \$64.9 million, an increase of 7.0 percent over the *FY 2007 Revised Budget Plan* and supports Metrorail, Metrobus and MetroAccess (paratransit) service. However, it should be noted that the General Fund Transfer of \$18.5 million is being held flat at the *FY 2007 Revised Budget Plan* level due to the availability of other funds.
- \$13.8 million, which includes a General Fund transfer of \$12.4 million and interest income of \$1.4 million, is provided for initiatives that meet one or more priorities established by the Senior Information Technology Steering Committee. These initiatives include a mix of projects that provide benefits for both residents and employees, as well as maintain and strengthen the County's technology infrastructure.



### **Creating a Culture of Engagement**

- \$2.7 million is provided for new and renovated libraries including 34/27.0 SYE positions and limited term support, as well as operating expenses for the two new libraries, Oakton and Burke that will open in late summer 2007 and spring 2008, respectively. Funding also includes one-time requirements associated with the renovations of the Thomas Jefferson and Dolley Madison libraries.
- \$0.9 million is included in the Department of Community and Recreation Services for the second year of a two-year phase-in of the Senior Plus program to provide services for an additional 150 seniors who require a higher level of assistance to participate in social activities in the least restrictive environment, prevent further decline in their health and well-being, and serve as a transition to the Adult Day Health Care Program.
- \$0.3 million will enable the printing and countywide mailing of new voter information cards, absentee voting educational materials and election officer recruitment forms to all registered voters in order to provide up-to-date information to voters and enhance election officer recruitment.





## Maintaining Healthy Economies

- \$8.7 million, or an increase of \$0.4 million over the *FY 2007 Revised Budget Plan*, represents the General Fund transfer to support the second year of the two-year cycle in the Consolidated Community Funding Pool (CCFP), reflecting a 5 percent increase to leverage nonprofit organizations' resources to meet community challenges.
- \$13.2 million is provided through Fund 119, Contributory Fund, to various nonsectarian, nonprofit or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. The required transfer from the General Fund is \$13.0 million.



## Exercising Corporate Stewardship

- In order to meet budget limitations based on available resources as a result of the flattening residential real estate market, a two percent across-the-board reduction totaling \$16.3 million was taken in General Fund and General Fund-supported agencies.
- \$12.0 million is provided in order to continue the Pay for Performance program for over 8,000 non-public safety employees.
- \$1.6 million over the *FY 2007 Revised Budget Plan* is included to address higher fuel prices as a result of market conditions.
- \$1.4 million is included as an increase for increased custodial, repair and maintenance, and landscaping costs associated with new facilities opening in FY 2008. Combined these facilities account for an additional 507,174 square feet to the inventory maintained by the Facilities Management Department.
- \$2.3 million over the current budget level is required due to a 16 percent projected increase in electricity rates.
- \$0.1 million is included for 2/2.0 SYE positions in the Facilities Management Department to address maintenance requirements associated with new facilities opening in FY 2008.
- \$8.9 million or 4.4 percent over the *FY 2007 Revised Budget Plan* is included for fringe benefits, including Health Insurance, Dental Insurance, Social Security, Retirement and the transfer for the Retiree Health Benefits subsidy.

### BOARD PRIORITY:



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

- In order to cover anticipated expenditures in FY 2008 and maintain essential reserves, an increase in the annual Refuse Collection fee from \$315 to \$330 is required for approximately 44,000 customers who receive this service.
- The Availability Fee charged to new customers for initial access to the sewer system will increase from \$6,138 to \$6,506 for single-family homes based on current projections of capital requirements and is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2006 through June 30, 2011. The Sewer Service Charge will increase from \$3.50 to \$3.74 per 1,000 gallons of water consumption in FY 2008. This equates to a 6.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$18.24.

### ***Other Factors Influencing the Budget***

There are a number of factors that influence the FY 2008 Advertised Budget Plan. Among these are addressing unfunded mandates, serving the growing senior population, working toward a solution to end homelessness, and identifying a comprehensive approach to revitalization for a county that is rapidly reaching build-out and which will need to focus on renewing older areas to ensure that they remain vibrant and sustainable communities. These challenges are in addition to and not in place of our other priorities and are briefly described below.

### **Addressing Unfunded Mandates**

The trend continues to be one of increasing directives from the federal and state governments, with no corresponding increase in revenue to support those mandates. For FY 2007, Fairfax County's total program expenditure level impacted by federal and state mandates is \$1,268 million, with offsetting revenue of \$553 million, for a net cost to the County of \$715 million. FCPS estimates a total impact of \$262 million including \$187 million in state mandates and \$75 million in federal mandates such as No Child Left Behind compliance and providing services associated with IDEA (Individuals with Disabilities Education Improvement Act of 2004). In December 2006, the County's Department of Management and Budget hosted the first in a series of several planned regional meetings with other local governments to discuss the impact unfunded mandates have on local governments. This is an area we will continue to monitor although we see little evidence that either the state or federal governments will take substantive action to relieve local governments of this burden either through reduced mandates or increased funding.

### **Meeting the Needs of a Growing Senior Population**

Thirty years ago, those over 65 years of age were only 1 of every 33 residents in Fairfax County. By 2020, seniors will comprise 1 out of every 9 residents. The workforce is also beginning to see the early signs of an impending wave of retirements. Within Fairfax County government alone, almost 1 in every 4 employees will be eligible to retire within the next five years. Historically, the County has been very proactive in seeking ways to serve our senior population. Current initiatives include the Board-appointed Long-Term Care Coordinating Council of community leaders that assesses and plans programs to serve seniors. Last year, we initiated the creation of a nonprofit 501(c) (3) organization to promote private sector development of needed services and we are continuing comprehensive efforts to plan for the coming Silver Tsunami. In an October 2006 study, "The Maturing of America - Getting Communities on Track for an Aging Population," released by the National Association of Area Agencies on Aging, Fairfax County was singled out as one of 10 communities that are leading the nation with "great" ideas for serving its increasingly aging population. The budget for FY 2008 includes \$66.56 million in funding that could be directly identified with services for seniors. This is in addition to other General Fund support in agencies that also serve seniors but which could not break out the funding for services to seniors compared to the rest of the population served.

### **Ending Homelessness**

After learning in January 2006 that the number of homeless people in Fairfax County had risen, albeit slightly, the Board of Supervisors set the goal to end homelessness within its borders in 10 years. There are more than 2,000 homeless in Fairfax County, as well as the cities of Fairfax and Falls Church (area served by the Fairfax-Falls Church Community Services Board). Of this population, 45 percent are single and approximately 55 percent are families with children. The County has a multi-pronged approach to addressing the causes of homelessness including measures to improve income, increasing the supply of affordable housing, and integrating mental health and addiction services into homeless assistance programs since 87 percent of the County's single homeless people have a serious mental illness, a substance abuse problem or both. Last year, the Board approved a program providing temporary respite care for medically fragile homeless at Embry Rucker Shelter. In addition, the Health Department initiated a Homeless Health Care program that reaches out to the unsheltered homeless in each of the County's four human services regions. This year, we will open the Katherine K. Hanley Family Shelter, designed to provide comprehensive services to approximately 20 families in order to help them to overcome their homelessness.

### **Identifying a Comprehensive Revitalization Strategy**

In October 1998, the Fairfax County Board of Supervisors amended the Zoning Ordinance to create five Commercial Revitalization Districts (Annandale, Bailey's, McLean, Richmond Highway, Springfield) and two Commercial Revitalization Areas (Lake Anne, Merrifield). Fairfax County Revitalization Services currently consist of business incentives; zoning assistance; development flexibility; loan programs; and expertise in community, economic and business development and real estate. Historically, the Department of Housing and Community Development has been the lead agency for the revitalization programs. In January 2007, the Board of Supervisors replaced the Revitalization Policy Committee with a "committee of the whole," titled the Committee for Community Revitalization and Reinvestment. Non-Board of Supervisors membership of the Revitalization Policy Committee will serve in an advisory committee role. Plans are underway to combine County resources under the direction of the Office of the County Executive to create the Office of Community Revitalization and Reinvestment. In addition, as a means to reinvest in and strengthen neighborhoods, a competitive grant program is under consideration, the details of which will be presented to the Board at a later date.

## **FINANCIAL FORECAST**

The financial forecast for FY 2009 and FY 2010 maintains the FY 2008 Advertised Budget Plan Real Estate Tax rate of \$0.89 per \$100 of assessed value. It forecasts County total revenue growth of 1.86 percent in FY 2009 and 2.40 percent in FY 2010. These rates of growth are due to projections of continued moderating increases in real estate property values and decelerating growth in other revenue categories. As a result, increases in County expenditures are limited to the same percentages, and the transfer to the Schools is projected at 2.76 percent in FY 2009 and 2.70 percent in FY 2010.

This current forecast shows shortfalls of \$48.2 million in FY 2009 and \$56.1 million in FY 2010 as a result of projected expenditures increasing at a faster pace than County revenues. It will be necessary to take steps to reduce the rate of growth in expenditures in order to match the level of increase in revenues. Details of the FY 2009 Forecast can be found in the Financial Forecast section of this volume.

## CONCLUSION

I appreciate the efforts of the many County staff who worked together to develop a balanced budget that reflects our priorities and vision for Fairfax County. I also appreciate the hundreds of residents who take time each year to attend a budget hearing or provide comments, whether through mail, e-mail or telephone. It is very helpful to receive a wide range of input when preparing a fiscal plan for a county as large and diverse as Fairfax. While we face many challenges, we have many successes on which to reflect and continue to build. Among the highlights of the past year, we:

- **Were evaluated by the three major bond rating agencies**, Standard & Poor's, Fitch Investor Services, and Moody's Investor Services who assessed the County's economic outlook, commercial real estate trends and other financial issues. In reaffirming the Triple-AAA rating, a distinction shared as of October 2006 by only 22 of 3,107 counties, 6 of 50 states and 23 of 22,529 cities nationally, the bond rating agencies applauded Fairfax County for its wise and prudent fiscal management, and stressed that the County continues to be a leader in creditworthiness.
- **Opened County's first "green" fire station**, Station 40 (Fairfax Center), which was constructed using LEED (Leadership in Energy and Environmental Design) or low impact development standards. In order to be considered a "green" building, special consideration was given to various features such as the heating and air conditioning units installed on the roof to use radiant heat from the sun to regulate the temperature inside, the amount of glass to use more natural light, and the orientation of the building. Inside, recycled materials are used in the floor and cabinetry. The floors in the apparatus bays are ceramic tiles made from recycled materials including airplane windshields. As Stella Koch, Chair of the Fairfax County Environmental Quality Advisory Council noted, "Fairfax County is taking a leadership role on environmental issues." A second "green" fire station, Crosspointe is currently under construction, showing that we are in fact practicing environmental stewardship on a continuing basis, not just a one-time effort.
- **Were recognized as one of the top digital counties** in the nation for jurisdictions with populations over 500,000 according to an annual survey by the National Association of Counties and the Center for Digital Government. Through the County's e-government platforms, residents can pay taxes, locate facilities and transportation routes, access general court information, and register for parks and recreation classes. The County's robust Web site offers the ability to determine real estate assessment data/comparables; access the status of permits, plans and inspections; schedule inspections; report vehicle sales or moves; apply for County jobs; receive emergency alerts; and send feedback directly to elected officials, among other functions.
- **Responded quickly and efficiently to the flooding in the Huntington area** when rain, totaling almost 10 inches in some areas, inundated this community. While the emergency response to the situation was highly professional, it was the extensive support provided by County staff over the course of weeks and months following the event that showed residents whose lives had been disrupted that their local government was there for them. A subsequent study by the U.S. Army Corps of Engineers released in mid-January 2007, pointed to nearly six feet of accumulated sediment that caused the flooding. It also identified the poor condition of nearby streams and tributaries as contributing to the disaster. This underscores the need to continue to allocate resources such as the Penny for Stormwater to ongoing efforts to improve streams. We will also need to focus on identifying additional resources to address measures for a long-term fix to this problem that has accumulated over many years.

- **Shared in the top grade for disaster communication preparation** as part of the Washington area which was one of six out of 75 U.S. cities and surrounding areas earning high marks for the ability to communicate during a disaster. The study conducted by the Department of Homeland Security five years after the terrorist attacks of September 11, revealed major problems in a number of communities. The National Capital Region, including the District, Alexandria, and the counties of Arlington, Fairfax, Loudoun, Prince William, Prince George's and Montgomery, was judged in three categories: operating procedures in place, use of communications systems, and how effectively our local governments have coordinated in preparation for a disaster. Over the past few years, we have participated in several joint operations involving simulated disasters. While we continue to learn from each such exercise, I am pleased that together we have made much progress over the past five years.
- **Saw County voters approve two bond referenda** on the November 2006 ballot. Voters authorized \$25 million in bonds for parks and park facilities, with a 77.4 percent approval rating. A portion will be used for acquisition of future parkland, while the rest will be used to repair and renovate existing facilities, as well as develop new facilities including athletic fields and trails. The Public Safety Facilities Bond passed with 78.8 percent of voters approving it. This will allow the police stations at Fair Oaks, McLean and Reston to receive major renovations and expansions. Each of the stations is more than 20 years old, with staffing and security concerns that will be addressed as part of the renovations. In addition, the West Ox Animal Shelter will be renovated and expanded to address overcrowding associated with a substantial increase in the County's pet population. The bond also includes funding for the replacement of the Great Falls Fire Station and improvements at other existing facilities including the Fire and Rescue Training Academy to keep pace with requirements for firefighter recruit training.

These are just a few of the areas where we are focusing resources and working toward accomplishing positive outcomes for the residents of Fairfax County. The next few years will present us with continued challenges, foremost among these will be the revenue picture. Nevertheless, I am confident that with the Board's strong leadership, our adherence to our guiding principles and strategic priorities, and by working collaboratively both within and outside of County government, particularly with our community partners, that we will be able to overcome the difficulties we face and emerge a stronger organization as a result.

Respectfully submitted,



Anthony H. Griffin  
County Executive

# County of Fairfax, Virginia

## Budget Highlights

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This section includes:

- **Fairfax County Budget Facts (Page 20)**
- **General Fund Receipts (Page 21)**
- **General Fund Disbursements (Page 22)**
- **Budget Highlights (Page 23)**

**FY 2008**  
**Advertised Budget Plan**

# Budget Highlights

## FY 2008 FAIRFAX COUNTY BUDGET FACTS

### Budget Guidelines

The Board of Supervisors approved **Budget Guidelines** that directed the County Executive to develop a budget for FY 2008 limiting increases to what is needed to accommodate growth and cost factors, and that the transfer to the School Operating Fund be limited to 3.5 percent, while the General County Budget should grow no more than 3.0 percent. In addition, as part of the guidelines adopted in April 2006, the Board directed that:

- ◆ **The County Budget presentation should continue to focus on the Board's Priorities and the County Vision Elements.** The budget should address market forces impacting the budget, demographic changes, mandates and other budget growth drivers, as well as include a clear identification of initiatives targeted at seniors, a rapidly growing segment of the population.
- ◆ **In order to avoid structural imbalances,** non-recurring funds will be directed toward non-recurring uses and only recurring resources may be targeted toward recurring expenses, and **the County's policy concerning the utilization of recurring and non-recurring funds should be followed by the School Board.**
- ◆ **Available balances materializing at the Carryover and Third Quarter Reviews** that are not required to support expenditures of a critical nature should be held in reserve to offset future requirements or one-time requirements such as the GASB 45 liability, unfunded capital paydown, the County's commitment of \$8 million to the School Board for No Child Left Behind requirements, and for equipment replacement. In addition, Fairfax County Public Schools should identify the School system's GASB 45 liability and provide information prior to the FY 2008 budget to the Board of Supervisors on how this will be addressed and over what time period.
- ◆ **Review various programs** including a comprehensive evaluation of the current compensation program for general County employees; Animal Control Officer pay plan; Police Retirement; additional Police Officers; possible strategies to procure state funding for traffic enforcement and congestion mitigation resulting from the Dulles Rail project; Developer Default Program; and potential efficiencies in Court operations.

### Expenditures

- ◆ **General Fund Direct Expenditures** total \$1.20 billion, a decrease of \$0.24 million or 0.02 percent from the FY 2007 Revised Budget Plan. It is an increase of \$34,594,246 or 2.96 percent over the FY 2007 Adopted Budget Plan level.
- ◆ **General Fund Disbursements** total \$3.32 billion and reflect an increase of \$43.89 million or 1.34 percent over the FY 2007 Revised Budget Plan. The increase over the FY 2007 Adopted Budget Plan level is \$105,368,288 or 3.28 percent.
- ◆ **The County General Fund Transfer** for school operations totals \$1.59 billion, an increase of 3.5 percent over the FY 2007 Adopted Budget Plan plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence resulting in an increase of \$61.4 million or 4.0 percent over the FY 2007 Adopted Budget Plan transfer. It should be noted that the School Board's approved transfer request is \$1.60 billion, an increase of 4.6 percent over the FY 2007 Adopted Budget Plan plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence, resulting in an increase of \$78.43 million or 5.1 percent over the FY 2007 Adopted Budget Plan transfer. This is \$17.0 million more than the FY 2008 Advertised Budget Plan.
- ◆ **Expenditures for All Appropriated Funds** total \$5.77 billion.
- ◆ **General Fund Support for Information Technology (IT) Projects** is \$12.4 million. Projects with the highest priority include those mandated by the federal or state government, as well as those necessary to complete previous project investments, enhance County security, improve service and efficiency, and maintain the IT infrastructure.
- ◆ **Pay-As-You-Go Capital Construction** projects total \$35.39 million.

### Tax Base

- ◆ **Total FY 2008 General Fund Revenue** is \$3.29 billion and reflects an increase of \$92.21 million or 2.88 percent over the FY 2007 Revised Budget Plan.
- ◆ **One Real Estate Penny** is equivalent to approximately \$22.7 million in tax revenue.
- ◆ **One Personal Property Penny** is equivalent to approximately \$1.1 million in tax revenue.
- ◆ **The Average Residential Assessed Property Value** is \$542,744, a decrease of \$1,797 or 0.33 percent from the FY 2007 value of \$544,541. Compared to FY 2007, the typical residential annual tax bill will decrease on average \$16 in FY 2008 based on the current Real Estate tax rate of \$0.89 per \$100 of assessed value.
- ◆ **The Commercial/Industrial percentage** of the County's Real Estate Tax base is 19.2 percent, a significant improvement over the FY 2007 rate of 17.2 percent.
- ◆ **The Assessed Value** of all real property is projected to increase \$9.09 billion or 4.15 percent over FY 2007.
- ◆ **Real Estate and Personal Property Taxes** (including the Personal Property portion being reimbursed by the Commonwealth) comprise approximately 75.4 percent of General Fund Revenues.

### Tax Rates

- ◆ **Real Estate Tax Rate** remains at \$0.89 per \$100 of assessed value.
- ◆ **Personal Property Tax Rate** remains at \$4.57 per \$100 of assessed value.
- ◆ **Leaf Collection Rate** remains at \$0.015 per \$100 of assessed value.
- ◆ **Refuse Collection Rate** for County collection sanitation districts increases from \$315 to \$330 per household.
- ◆ **Refuse Disposal Rate** increases from \$50 to \$52 per ton.
- ◆ **Solid Waste Ash Disposal Rate** remains constant at \$11.50 per ton.
- ◆ **Integrated Pest Management Program**, a Countywide Special Tax, remains at \$0.001 per \$100 of assessed value, or an average of \$5.43 annually per household.
- ◆ **E-911 Tax Rate** is \$0.75 per line per month based on a change by the Virginia General Assembly effective January 1, 2007.
- ◆ **Sewer Service Rate** increases from \$3.50 to \$3.74 per 1,000 gallons of water consumption.
- ◆ **Sewer Availability Charge** for new single family homes increases from \$6,138 to \$6,506.

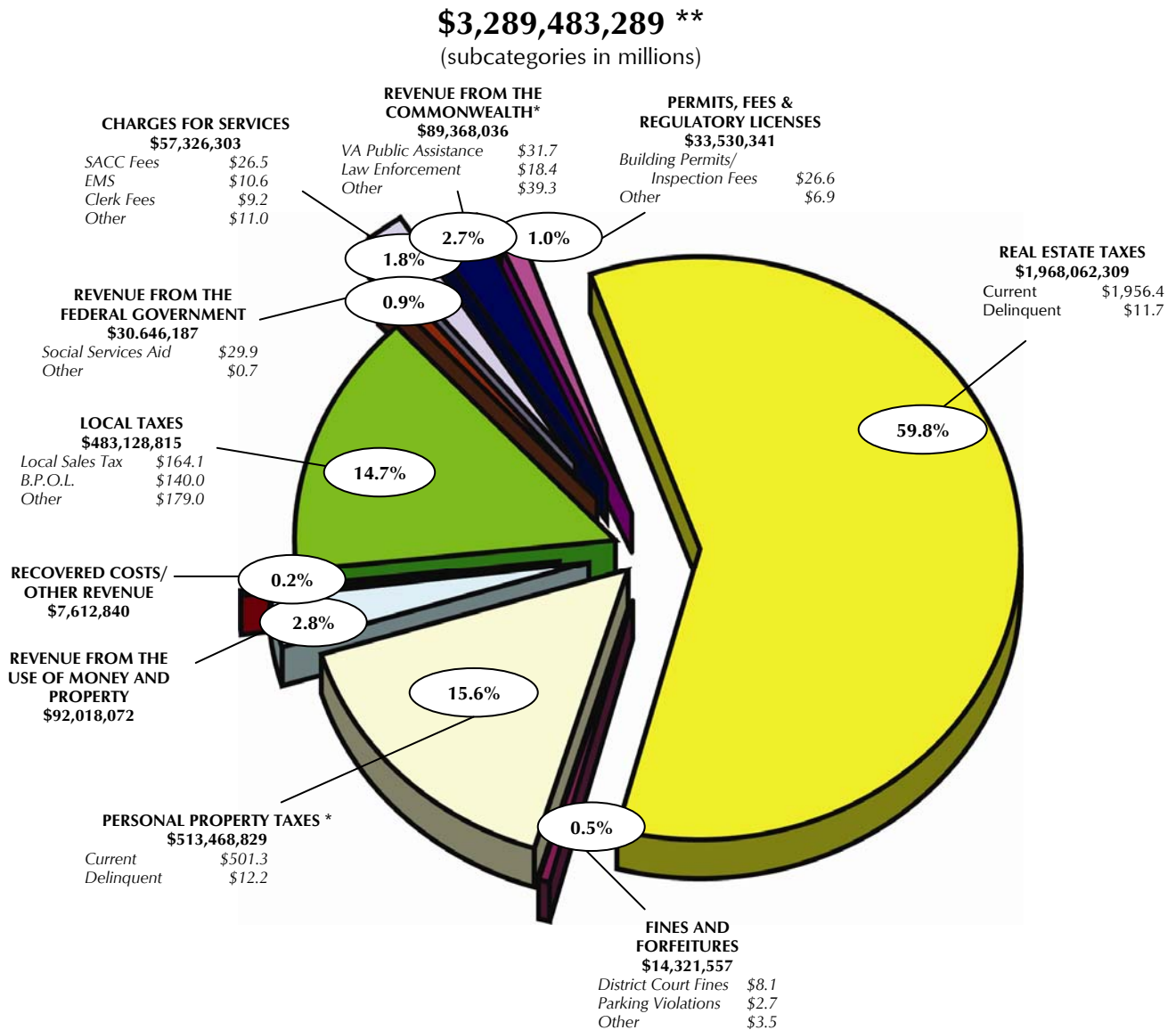
### Population and Positions

- ◆ **Fairfax County's population** is estimated to be 1,077,000 persons as of January 2007. This is an increase of 1.7 percent over the January 2006 estimate of 1,058,900 and is an increase of 31.6 percent over the 1990 census count of 818,584.
- ◆ **Authorized Positions** for all funds are increasing by 70/63.0 SYE positions in FY 2008, all of which are for new facilities and public safety requirements.
- ◆ **The ratio of authorized positions per 1,000 population** will decrease from 11.21 in FY 2007 to 11.16 in FY 2008.

# Budget Highlights

## FY 2008 BUDGET GENERAL FUND REVENUES

FY 2008 revenues are projected to be \$3,289,483,289, an increase of \$92,210,148 or 2.88 percent over the *FY 2007 Revised Budget Plan*. This level of revenue growth in FY 2008 is due predominantly to an increase of \$76.11 million or 4.02 percent in Real Estate Tax revenue. All other categories reflect a net increase of approximately \$16.10 million or 1.23 percent over FY 2007. Growth in Real Estate Tax revenue is the result of an increase of 4.15 percent in the assessment base with a proposed Real Estate Tax rate of \$0.89 per \$100 of assessed value, the same rate as FY 2007.



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

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



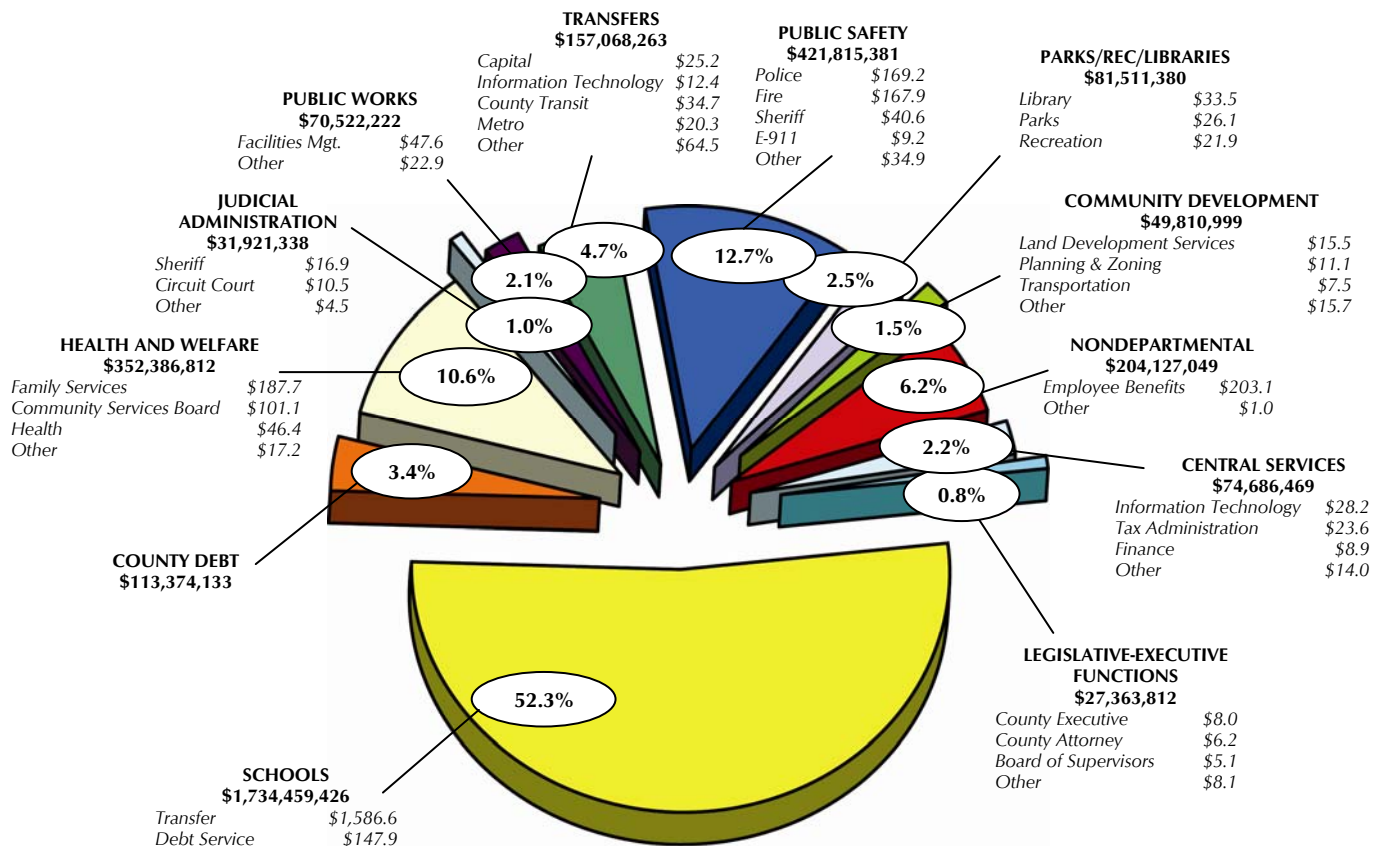
# Budget Highlights

## FY 2008 BUDGET GENERAL FUND DISBURSEMENTS

FY 2008 disbursements total \$3,319,047,284, an increase of \$43,890,328 or 1.34 percent over the *FY 2007 Revised Budget Plan* amount of \$3,275,156,956. Excluding adjustments in the current year of \$61.5 million, the actual increase over the FY 2007 level is \$105.4 million or 3.28 percent. In accordance with the Board-adopted guidelines for the FY 2008 Budget, the proposed County General Fund transfer for school operations in FY 2008 totals \$1,586,600,722, an increase of 3.5 percent over the *FY 2007 Adopted Budget Plan* plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence, resulting in an increase of \$61,382,633 or 4.0 percent over the *FY 2007 Adopted Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 7, 2007 is \$1,603,645,743, an increase of 4.6 percent over the *FY 2007 Adopted Budget Plan* plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence, resulting in an increase of \$78,427,654 or 5.1 percent over the *FY 2007 Adopted Budget Plan* transfer. This reflects a gap of \$17.0 million between the recommended transfer and the Schools' request. In addition, the County's contribution to School Debt Service for FY 2008 is \$147,858,704, reflecting an increase of \$5,589,336 or 3.93 percent over the FY 2007 level.

Recommended General Fund Direct Expenditures total \$1,203,872,635 and reflect a decrease of \$237,267 or 0.02 percent from the *FY 2007 Revised Budget Plan*. A summary of the major recommendations included in the *FY 2008 Advertised Budget Plan* is presented on the following pages. Details concerning each of these items can be found in the various budget volumes.

**\$3,319,047,284**  
(subcategories in millions)



# Budget Highlights

In accordance with the Board of Supervisors' Budget Guidelines for FY 2008, major funding adjustments for FY 2008 are tied to Fairfax County's strategic priorities in order to clarify the linkage of the investment of resources to the desired outcomes. The road map used is based on the County Core Purpose supported by its seven associated vision elements, as well as the priorities that the Board of Supervisors identified at their strategic planning retreat in February

## BOARD OF SUPERVISORS' PRIORITIES

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

2004. Strategies and funding to address these priorities have been incorporated in the FY 2008 Advertised Budget Plan and are addressed in greater detail on the following pages. These budget highlights are listed by the County vision element and/or Board of Supervisors' priority that they support. It should be noted that some of these initiatives may support more than one vision element; however, they are shown here based on their predominant focus.

## COUNTY CORE PURPOSE

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

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

For FY 2008, Fairfax County is providing \$1,734.46 million or 52.3 percent of its total General Fund budget to Fairfax County Public Schools (FCPS). The County provides funding through two transfers: one to support FCPS operations and another to support debt service for bond-funded projects to build new schools and renew older facilities. These transfers are as follows:

- In accordance with the Board-adopted guidelines for the FY 2008 Budget, the proposed County General Fund transfer for school operations in FY 2008 totals \$1,586,600,722, an increase of 3.5 percent plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence, resulting in an increase of \$61,382,633 or 4.0 percent over the FY 2007 Adopted Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 7, 2007 is \$1,603,645,743, an increase of 4.6 percent plus an additional \$8 million to fund the second phase of the Schools' Initiatives for Excellence, resulting in an increase of \$78,427,654 or 5.1 percent over the FY 2007 Adopted Budget Plan transfer. This reflects a difference of \$17.0 million between what is recommended and the Schools' request.

## BOARD PRIORITY:



**Strong Investment  
in Education**

- A transfer of \$147,858,704 is provided for School Debt Service, which is an increase of \$5,589,336 or 3.9 percent over the FY 2007 level and will support School bond sales of \$144.28 million.

In addition to \$1.73 billion in the County transfers to FCPS for operations and debt service, Fairfax County provides additional support totaling \$60.46 million for the following programs:

- \$29.95 million for the Comprehensive Services Act (CSA), Head Start and School-Age Child Care (SACC) programs within the Department of Family Services;
- \$12.33 million to support School Health including Public School Nurses and Clinic Room Aides;
- \$9.71 million for School Crossing Guards; Resource Officers who are assigned to all FCPS high schools, middle schools and alternative schools; and security for activities such as proms and football games;

## Budget Highlights

- \$3.68 million primarily for after-school programming in middle schools;
- \$2.46 million in services provided by the Fairfax-Falls Church Community Services Board;
- \$2.19 million for athletic field maintenance and other recreation programs; and
- \$0.14 million for fire safety education programs for students.

More detailed information regarding this additional support for FCPS may be found in the Financial, Statistical and Summary Tables section of this Overview Volume of the [FY 2008 Advertised Budget Plan](#).



### MAINTAINING SAFE AND CARING COMMUNITIES

#### Domestic Violence Detectives

**\$1.1 million**

An increase of \$1,064,195 including \$539,650 for Personnel Services and \$177,545 for fringe benefits, as well as \$188,030 for Operating Expenses and \$158,970 for Capital Equipment (police cruisers and related equipment) is provided for the addition of 8/8.0 SYE Detectives for the Police Department's Domestic Violence Detective Program. This program was originally piloted by the department in 2005 with existing staff resources. The agency decentralized its Victim Services Section by assigning counselors to each of the County's eight district stations, teaming Victim Services counselors with an assigned detective to provide more cohesive, direct services to victims of domestic violence and a higher degree of follow-up for the significant number of domestic violence cases handled by the department. In CY 2006, over 3,000 domestic violence cases were reported, with 74 percent of cases brought to trial resulting in convictions. This high rate can be attributed to detectives' close work with the Commonwealth Attorney's Office; the appearance and preparation of the victim for court; and the inclusion of statements, confessions and other evidence in the case file, all of which the collaborative efforts of the Domestic Violence Detectives and Victim Services counselors help to make possible. The addition of 8/8.0 SYE new positions will also allow the department to return the eight Police Officer positions that were used for the pilot program to their regular patrol duties. By redirecting the Police Officer positions back to Patrol, the department will also be able to tackle another major strategic challenge of reducing response times to calls for service. Specifically, the agency aims to reduce response time to Priority 1 calls to 6.0 minutes or less from the 2005 level of 6.9 minutes (CY 2006 data are not yet available). Additional Patrol Officers on the street will assist with this effort.

#### Victim Services Advocate

**\$0.1 million**

An increase of \$82,303 is included for 1/1.0 SYE Probation Counselor III to act as a Victim Services Advocate, working with the Police Department's new Community-Based Victim Advocacy Justice Center (C-BVAJC) initiative. This position will work closely with other agencies that have a role in victim services including the Juvenile and Domestic Relations District Court, the Office of the Commonwealth Attorney and the Department of Family Services, as well as the police departments in the towns of Herndon and Vienna and the City of Fairfax. Funding includes \$61,170 in Personnel Services, \$17,433 in fringe benefits and \$3,700 in Operating Expenses. The primary goal of the C-BVAJC is to provide ongoing support and assistance through the protective order and criminal court processes to ensure safety for domestic violence and stalking victims, and to connect victims to available County and community-based social service resources. This position will collaborate with others involved in the C-BVAJC and draw upon Police safety resources, including the Domestic Violence Detective Program, to provide direct victim services, such as assistance with protective orders, interpreter services, education on court procedures, and links to other services including health, mental health and financial assistance.

# Budget Highlights

## **Criminal Justice Academy**

**\$0.2 million**

An increase of \$211,956 is included for the addition of 2/2.0 SYE Police Officers for the Police Department's Criminal Justice Academy. Of that amount, \$134,976 is for Personnel Services, \$40,980 is for fringe benefits and \$36,000 is for Operating Expenses. In order to meet the department's staffing needs, particularly in light of the number of sworn officers eligible to retire now and in the next few years, larger and additional Academy classes are needed to train recruits to ensure that an adequate pool of new officers is ready to assume duties. A recent Police Department and Retirement Administration Agency survey of sworn staff found that 80 percent of command staff will maximize their retirement benefits within four years, setting the stage for a very dramatic attrition phase. The department plans to increase the number of recruits entering the Academy by 70 annually, from 110 to 180, a 64 percent increase, to keep pace with the expected rate of retirements and other attrition. In addition, the gradual growth of the force and the increasingly complex nature of Police work related to density, diversity, homeland security issues, state training mandates and accreditation requirements have also resulted in a need for larger and more frequent classes, from two to three per year, as well as a higher degree of specialized training. The 2/2.0 SYE new Police Officers will act as instructors at the Academy, helping to provide this necessary training for both new recruits and existing sworn staff, as well as handle the workload associated with the larger, more frequent Academy classes.

## **Police Psychologist**

**\$0.1 million**

An increase of \$116,735 is recommended for the addition of 1/1.0 SYE Police Psychologist, a sworn position, to perform clinical psychology work, providing direct clinical prevention and mental health treatment services, including crisis intervention, psychological assessment, diagnosis and treatment to sworn and civilian employees, retirees, their families and law enforcement volunteers. The Police Psychologist will develop prevention strategies, training and programs aimed at making officers less vulnerable to the impact of traumatic events; collaborate with the department's Incident Support Services team, County service providers, contractors and other support teams; and help to coordinate additional support services when necessary. The establishment of this position is intended to enable the Police Department to maintain a healthy workforce and reduce absenteeism and other attrition factors, as well as reduce the number of post-traumatic stress disorder claims, which can range from \$10,000 to \$100,000 per case treated. Of the amount required, \$86,953 is for Personnel Services, \$24,782 is for fringe benefits and \$5,000 is for Operating Expenses.

## **Additional Juvenile and Domestic Relations District Court Positions**

**\$0.2 million**

Funding of \$236,287, including \$183,881 in salaries and \$52,406 in fringe benefits is included to provide for 2/2.0 SYE additional Probation Counselors I and 1/1.0 SYE additional Programmer Analyst III. The Probation Counselors are required for the new juvenile holding center, which is part of the expanded courthouse. The larger holding center requires additional positions to provide for the security of juveniles, and enables defendants to be queued up rather than having to transport them back to the Juvenile Detention Center after each case is heard, which can result in delays in proceedings. Management of juveniles in this environment requires special training and supervision. Concerns such as predator/victim issues, rival gang activity which is not always known in advance, and the general unpredictable nature, impulsivity and anxiety common in juvenile offenders require a high level of supervision.

The Programmer Analyst III is needed to support the Electronic Records Management System which will replace traditional paper-based files with electronic court case records and automated case processing. The Juvenile and Domestic Relations District Court has embarked on a multiyear, multiphase electronic record management system. The Court successfully implemented processes for juvenile intake informal hearing and monitored diversion cases in FY 2006, and will implement the processes for traffic and juvenile criminal cases in FY 2007. During FY 2008, work will continue until all juvenile and adult legal processes have been converted to an automated system of electronic workflow and documents, saving valuable time and enabling staff to address an increasingly complex workload in the expanded facility.

### **BOARD PRIORITY:**



**Public Safety and Gang  
Prevention**

## Budget Highlights

### **Supervised Visitation and Supervised Exchange Program**

**\$0.1 million**

An amount of \$125,422 is included in FY 2008 to support a Supervised Visitation and Supervised Exchange (SVSE) program to provide a safe, neutral, affordable and age appropriate setting for visitation and exchange of children in court-related cases in the Juvenile and Domestic Relations District Court. The program will allow for increased visitation opportunities by providing a safe setting that is accessible and provides structure and accountability. Redirected staff will assist in supervised visitation and supervised exchange of children subject to joint custody agreements or foster care visitation agreements. SVSE will also utilize the resources of the community through partnership agreements to assist in the operation of the supervised visitation program and provide proactive and preventative opportunities for the reduction of family violence.

### **Public Safety and Transportation Operations Center Staff**

**\$3.2 million**

An amount of \$3.2 million is included in the FY 2008 budget to support the operations of the Public Safety and Transportation Operations Center (PSTOC), anticipated to be complete in spring/summer 2008. The PSTOC will be a new high-security, state-of-the-art facility to provide efficient and effective public safety and transportation services using coordinated technology and integrated data systems. The new facility will house the County's Department of Public Safety Communications (DPSC), the Office of Emergency Management, the Emergency Operations Center, staff from the Police and Fire Departments working as Uniformed Fire Communications Officers and Uniformed Police Officers with DPSC, as well as the Virginia Department of Transportation's Smart Traffic and Signal Centers, and the State Police Communications Center. In addition, the building will be co-located with a new Forensics Facility to house technical and forensic units such as the Crime Scene Section, Northern Virginia Regional Identification System (NOVARIS), Electronic Surveillance Unit and a future DNA Lab. The new Forensics Facility will meet the technical needs of these units and will provide the Police Department with programmatic efficiency by locating similar functions in one coordinated location.



**Artist rendering of the new Public Safety and Transportation Operations Center (PSTOC), now in the initial phase of construction on West Ox Road.**

Funding includes \$1.4 million and 14/14.0 SYE positions necessary for the operations of the facility. Additional positions are required in the Fire and Rescue Department (4/4.0 SYE), the Police Department (5/5.0 SYE) and the Department of Information Technology (5/5.0 SYE). The Fire and Rescue Department positions are Uniformed Fire Communications Officers necessary to provide technical support to dispatchers, coordinate response efforts and resource allocations to balance response coverage, determine Advanced Life Support/Basic Life Support incident response, help interpret the Computer Aided Dispatch (CAD) system data, and support 911 operators. These positions have been needed for some time based on increased call volumes; however, due to space constraints, the Fire and Rescue Department has had to operate without the additional staff. The Police Department positions will support the new Forensics Facility by providing additional positions dedicated to evidence processing and information technology support. Crime scene caseloads have increased 66 percent, from 922 cases in CY 1999 to 1,533 cases in CY 2005. Increased forensics processing and photo analysis, as well as additional information technology (IT) support for the new Law Enforcement Records Management system that will be integrated with the CAD system in the Department of Public Safety Communications are also required. The DIT positions will provide onsite technical IT support of several shared systems at the PSTOC, including but not limited to: telephone systems, audiovisual systems, various server configurations, internal messaging systems, and other automated systems.

# Budget Highlights

All of the DIT positions will also be available to the agencies in the PSTOC for technical support as needed. In addition to the new positions, this funding level also includes moving costs and partial year funding for utilities and security. Additional costs totaling \$1.8 million are included to support the facility and are associated with loose furniture for public spaces, conference rooms, some office space, and other common areas. Based on the timing of the overall project completion, other operating and staff costs will not be required until FY 2009.

## Public Safety Compensation

- **Market Rate Adjustment** **\$11.8 million**  
\$11.8 million, including fringe benefits, is recommended for a 2.92 percent Market Rate Adjustment for Public Safety personnel including Police, Sheriff, Department of Public Safety Communications, and Fire and Rescue Department employees. This includes \$11,313,983 for the 2.92 percent adjustment and \$484,911 in associated fringe benefits for a total of \$11,798,894. In FY 2002, the County adopted a Market Index to maintain pay competitiveness in the future and avoid the need for large-scale adjustments to catch up with the market. The Market Index currently consists of the following components: the Consumer Price Index (CPI) for the Washington-Baltimore area, which represents 70 percent of the index; the Employment Cost Index, which measures the rate of change in employee compensation (private sector, state and local government employees) and accounts for 20 percent of the index; and the Federal Wage Adjustment for the Washington-Baltimore area, which accounts for 10 percent of the index. As part of the Compensation Review during 2006, the consultant recommended that the County consider an alternate formula for the Market Index, which would more accurately reflect the local employment market. This is currently under consideration and will be presented to the Board of Supervisors with other compensation-related recommendations.
  
- **Merit Increments** **\$3.0 million**  
\$3.0 million is provided for merit increments for those public safety employees eligible to receive them based on grade and step. It is anticipated that between 45 and 50 percent of uniformed public safety employees will be eligible to receive merit increments in FY 2008.
  
- **Employer Contribution for Police Retirement** **\$1.4 million**  
\$1.4 million is included for Police Retirement due to rate increases, consisting of a \$0.4 million retiree cost-of-living benefit enhancement and a \$1.0 million benefit enhancement resulting from a reduction in the employee contribution rate from 12.00 to 11.00 percent of pay. This decrease in the employee contribution rate will reduce Police Officers' out-of-pocket costs and make the Police benefits package more competitive with surrounding jurisdictions. Currently, the percentage of pay that Police Officers contribute to the retirement system is higher in Fairfax County than in several surrounding localities. Moreover, because Police Officers do not participate in Social Security, nor receive Social Security benefits unless they qualify through other employment, Police Officers' net income replacement ratio at retirement is lower than that of other County retirees who do participate in Social Security. Lowering the employee contribution rate will provide Police with a more equitable and competitive benefits package.



# Budget Highlights

## Child Care Assistance and Referral (CCAR) – State Revenue Loss

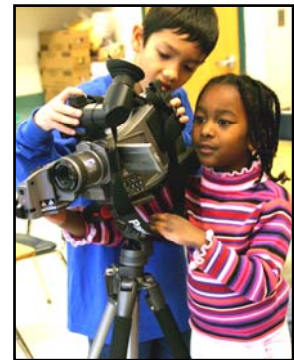
**(\$13.0) million**

Since FY 2003, the state has not provided the required matching funds to draw down all available federal funds for child care services. Fairfax County was given the opportunity to provide the matching funds and as a result, was able to serve additional children in the non-mandated population (i.e., children from low-income working families) by drawing down the federal pass-through funds that Virginia would have otherwise left unspent. The County has been instrumental in ensuring that federal funds were not returned unspent. In FY 2007, the state is projecting 3,500 new child care cases (costing \$25 million) in the mandated population i.e., those served through Temporary Aid to Needy Families/Virginia Initiative for Employment not Welfare (TANF/VIEW) due to the federal TANF Reauthorization. However, the state now intends to use most of the available federal pass-through funds to address the statewide increase in the TANF/VIEW caseload. Consequently, federal pass-through funds previously available for the County to draw down for the non-mandated population will no longer be available. The state's decision to reallocate the federal pass-through funds to address increased TANF/VIEW caseloads statewide resulted in a County loss of CCAR revenue of \$10.4 million in FY 2007. In November 2006, Governor Kaine announced the availability of \$3.4 million in one-time state funding. However, the Department of Family Services has been notified by the State Department of Social Services that an additional \$2.6 million in federal pass-through funds in FY 2008 will no longer be available. Thus the total revenue loss in FY 2008 is \$13.0 million. This equates to 2,025 children, a 30 percent decrease from the FY 2007 Adopted Budget Plan level of 6,750 children. County staff will continue to work with the Governor and General Assembly to identify additional state funds for child care.

## School-Age Child Care

**\$0.2 million**

Funding of \$199,857 is associated with opening a new School-Age Child Care (SACC) room at Key Center based on room availability resulting from facility renovation. Key Center serves students with special needs so providing an additional SACC room will enable 12 additional special needs children to be served. The demand for affordable, accessible, quality child care continues to increase as a result of low unemployment rates, the high cost of living and a decline in the number of family child care providers. Funding includes \$131,595 in Personnel Services for 3/3.0 SYE positions, \$36,149 in fringe benefits and \$32,113 in Operating Expenses. The expenditure increase is partially offset by an increase of \$149,893 in SACC revenue for a total net cost to the County of \$49,964. There are no new schools scheduled to open in FY 2008 requiring a SACC room.



## Katherine K. Hanley Family Shelter

**\$0.3 million**

Funding of \$329,881 is included for the new Katherine K. Hanley Family Shelter scheduled to open in summer 2007. Funding includes \$200,000 to support a full year of operating costs and \$129,881 for contracted supportive mental health and substance abuse services. Linking residents with the appropriate treatment helps them to ultimately achieve stable housing. The Department of Family Services will contract with a nonprofit organization to operate the shelter, as well as provide case management and other direct services seven days a week. Funding of \$1,200,000 was already included in the FY 2007 Adopted Budget Plan, of which \$700,000 was for six months of operating costs and \$500,000 was for one-time start-up costs. This



*Artist rendering of Katherine K. Hanley Family Shelter.*

new 20,000-square-foot facility will provide comprehensive emergency shelter services to approximately 20 homeless families, a majority of whose members are children. Family shelter services will focus on assisting homeless families in crisis to stabilize and obtain self-sufficiency through employment, stable housing and successful family functioning. As of January 2006, more than 2,000 people were identified as homeless in Fairfax County, as well as the cities of Fairfax and Falls Church (area served by the Fairfax-Falls Church Community Services Board). Of this population, 45 percent are single and approximately 55 percent are families with children.

# Budget Highlights

## Contractual Increases

**\$2.0 million**

Funding of \$1,123,123 for the Department of Family Services supports a contract rate increase to providers of mandated and non-mandated services including Comprehensive Services Act, Head Start, Health Access Assistance Team and Tenant-Based Rental Assistance. An increase of \$932,848 for the Fairfax-Falls Church Community Services Board (CSB) supports a 2.66 percent contract rate increase for providers of contracted mental health, mental retardation, alcohol and drug abuse treatment, early intervention services and CSB-wide services. Funding will address increasing costs associated with personnel and operating expenses, particularly increases in insurance premiums and training costs.

## Mental Health Waiting List

**\$0.9 million**

An increase of \$891,126 is associated with ongoing efforts to reduce the waiting list for Mental Health Services and includes one-time increases of \$691,126 in Personnel Services and \$200,000 in Operating Expenses supported by fund balance. In March 2006, the Board of Supervisors directed the CSB to analyze staffing problems associated with the adult and youth mental health assessment waiting period and provide recommendations on how to remedy them. Funding will ensure that access and caseload standards can be met by adding clinical capacity through expansion of part-time positions to full-time, continuing retiree and Exempt Limited Term employee options, utilizing the County's workforce planning strategies, and adding service capacity through contracting with private vendors. The CSB made a report to the County Executive on its progress in October 2006. At that time, the waiting list of persons waiting to be scheduled for an assessment had been eliminated completely. The average wait between a phone call requesting service and receiving an assessment previously averaged 16 business days for adults and 4.5 business days for youth. Much of this progress is related to filling vacant positions and to the staff enhancements identified above. In order to maintain these gains, caseload size must be reduced. In addition, efforts are underway to streamline the access to services process and to address caseloads through program redesigns.



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

## Youth Crisis Care

**\$0.6 million**

An increase of \$579,689 in Operating Expenses in Mental Health Services is associated with additional expenditures for Youth Crisis Care, an eight-bed facility providing mental health intervention and stabilization services for youth ages 12 to 17 that are in crisis, with a goal to move them to a less restrictive environment within 45 days. The facility opened in FY 2007 and the increase is due to the difference between the actual contract award and the amount originally budgeted for program operations. These expenditures are intended to be completely offset by Medicaid revenues and Comprehensive Services Act (CSA) Pooled Funds.



## Budget Highlights

### Leadership and Resiliency and Student Assistance Programs

**\$0.6 million**

Funding of \$550,000 in Alcohol and Drug Services, consisting of \$410,466 in Personnel Services and \$139,534 in Operating Expenses, is associated with the expansion of the Leadership and Resiliency and Student Assistance Programs to a total of 12 Fairfax County public high schools. The Leadership and Resiliency Program is currently offered in six high schools and is a school- and community-based substance abuse and violence prevention program for high school students. The Student Assistance Program is currently available in eight high schools and is a school-based alcohol and drug screening, assessment and early intervention program. Funding for an expansion through contracted services was included as part of the FY 2007 Adopted Budget Plan, but due to the time frame involved in developing the RFP and subsequent discussion concerning alternatives to contracted services, the expansion has not occurred. Based on continued Board of Supervisors' support of the expansion, 5/5.0 SYE positions will be included in the *FY 2007 Third Quarter Review* to allow the CSB to begin the expansion. This funding represents the full-year cost of this program for FY 2008.

### Health Department Increases

**\$0.4 million**

Funding of \$352,298 is included over the FY 2007 budget level to accommodate increases in medical supplies, services and contracts necessary to continue to meet the needs of the Health Department's customers. An increase of \$104,783 in Operating Expenses is included to address the increasing costs and higher demand for pharmaceutical supplies such as influenza vaccines and tuberculosis (TB) drugs. Administering flu vaccinations for adults and children is one of Fairfax County's most effective methods of safeguarding public health during flu season. In addition, since Fairfax County has one of the highest TB rates in Virginia, it is crucial to provide infected or exposed residents with effective treatment in order to limit the spread of TB. The rising costs of prenatal laboratory services also require an increase of \$87,515 in Operating Expenses. Providing prenatal care to medically indigent women through prenatal testing is a crucial component to ensuring the health of both mother and baby during a pregnancy and reduces the potential for conditions that require more costly care after birth. During a public health emergency, Public Health Nurses, Environmental Health Specialists, Epidemiologists and Lab Technicians must be in constant communication with hospitals, labs, clinics and residents to ensure a rapid and effective response to emerging threats. To maintain that capability, an increase of \$75,000 in Operating Expenses is included for cellular services to address the Health Department's increasing role as a first responder in public health emergencies. In addition, an increase of \$50,000 in Operating Expenses is to fully fund community-based contracts to support four Unsheltered Homeless Health Care Outreach Teams that were established as part of the *FY 2006 Carryover Review* and funded in FY 2007 for nine months. These contracts provide outreach workers, van maintenance, fuel, medical supplies, computer equipment and a limited amount of pharmaceutical supplies. Lastly, an increase of \$35,000 in Operating Expenses is included to address the increasing costs for medical supplies such as needles, gloves and masks. These supplies are essential for Health Department employees in the delivery of public health services, because they protect both employees and residents from potential health risks.



# Budget Highlights



## BUILDING LIVEABLE SPACES

### The Penny for Affordable Housing

**\$22.7 million**

An amount of \$22.7 million represents a financial commitment on behalf of the Board of Supervisors to preserve and create affordable housing opportunities by dedicating revenue equivalent to the value of one penny on the Real Estate Tax specifically for affordable and workforce housing. The County lost 1,300 affordable units between 1997 and 2004, and increases in rents and the prices of homes continue to outpace income growth, making it increasingly difficult for many individuals and families to find affordable housing in the County. As a result, the Board of Supervisors established Fund 319, The Penny for Affordable Housing Fund, in FY 2006 and set a County goal to preserve 1,000 units of affordable housing, as well as create 200 new affordable units, by the end of FY 2007. As of December 2006, a total of 1,040 affordable units have been preserved for both homeownership and rental purposes in a variety of large and small projects through Fairfax County Redevelopment and Housing Authority (FCRHA) acquisitions and financing, and negotiated agreements. Of that number, 252 units are preserved as affordable housing for periods of five years or less, and 788 units are preserved for 20 years or longer. While various funding sources were used to retain these units, Fund 319 funds are especially critical for the preservation efforts.

#### BOARD PRIORITY:



**Affordable Housing**

### CIP Issues and Capacity

The FY 2008-FY 2012 Advertised Capital Improvement Plan (With Future Fiscal Years to 2017) anticipates continuation of the approved bond sale limits, \$275 million or \$1.375 billion over a five-year period with a technical limit of \$300 million in any given year. The ratio of debt to taxable property value is projected to remain less than 3.0 percent and the ratio of debt service to Combined General Fund disbursements is projected to remain less than 10.0 percent. In FY 2008, total new bond sales are projected at \$258.65 million. The borrowing plan will be carefully monitored and adjusted in light of possible slowdowns in real estate revenues in order to adhere to debt limits and keep the capital program within mandated ranges for debt expenditures.

### Variable Rate Debt Policy

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 AAA bond rating. Fairfax County has maintained its superior rating in large part due to its firm adherence to these policies. The County's exceptional triple AAA bond rating gives its bonds an unusually high level of marketability and results in the County being able to borrow for needed capital improvements at low interest rates, thus realizing significant savings now and in the future for the residents of Fairfax County. From time to time, the Board of Supervisors has amended the *Ten Principles of Sound Financial Management* in order to address changing economic conditions and management practices. For FY 2008, it is recommended that the Ten Principles be updated to include authorization for the use of variable rate debt. Variable rate obligations are debt obligations that are frequently used for short-term or interim debt financing and have an interest rate that is reset periodically, usually for periods of less than one year. Variable rate debt is typically used to take advantage of low short-term rates in anticipation of converting to longer-term fixed rate financing for complex projects or to mitigate the impact of volatile markets. Also, variable rate debt reduces interest costs and typically provides the ability to redeem bonds without a prepayment penalty. It is anticipated that the use of variable rate debt will provide opportunities for interest rate savings, reduce arbitrage payments and promote more accurate sizing for long-term bond issues. Use of variable rate debt is anticipated for Sewer projects initially in order to allow capital projects to be constructed using lower-rate interim financing. Debt policies shall stipulate that variable rate debt is appropriate to use when it achieves a specific objective consistent with the County's overall financial strategies.

# Budget Highlights

## Capital Renewal

**\$21.9 million**

Funding in the amount of \$21,924,321 is included in FY 2008 for the most critical prioritized renewal projects, such as roof repair/replacement, HVAC, fire alarm system replacement and emergency generators, among other needs, most of which are categorized as category F, F/D, or D. Capital Renewal projects are classified by category as follows: Category F: urgent/safety related, or endangering life and/or property; Category D: critical systems beyond their useful life or in danger of possible failure; Category C: life-cycle repairs/replacements where repairs are no longer cost-effective; Category B: repairs needed for improvements if funding is available, and Category A: good condition. Fairfax County presently has a facility inventory of 170 County-owned, General Fund-supported buildings (excluding schools, parks, leased space, revenue facilities, housing and human services residential facilities) with over 8.0 million square feet of space throughout the County. This inventory is expanding with the addition of newly constructed facilities, the expansion of existing facilities, and through the acquisition of other property. With such a large inventory, and the acquisition of additional facilities, it is critical that a planned program of repair and restoration be maintained. In addition, the age of a major portion of this inventory of facilities is reaching a point where major reinvestment is required in the building subsystems.

## Athletic Field Maintenance, 90 and 60 Foot Diamond Fields

**\$4.92 million**

In FY 2008, a total of \$4.92 million is included in order to increase maintenance efforts by both County and Fairfax County Public Schools (FCPS) staff to ensure greater availability of fields for community use. Revenue in the amount of \$950,000 generated from the Athletic Services Fee directly supports this program. An amount of \$2.53 million supports field maintenance efforts including electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ballfield repairs. An amount of \$0.2 million supports continued replacement and upgrading of FCPS boys' athletic field lighting systems and installation of lights on FCPS athletic fields and County park fields used for girls' softball. Funding of \$0.75 million is provided for enhanced maintenance of school athletic fields to ensure a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. An amount of \$0.74 million provides for general maintenance at designated FCPS athletic fields to improve turf coverage and reduce the chance of injury.



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

# Budget Highlights

## Land Acquisition

**\$2.0 million**

Funding in the amount of \$2,000,000 has been included for the acquisition of land or open space in the County. This funding is specifically for land acquisition and is provided to improve the County's competitiveness in today's market.

## TAC Spot Improvements

**\$1.0 million**

Funding of \$1,000,000 is included in FY 2008 to support small spot improvement projects as approved by the Transportation Advisory Commission (TAC) and the Board of Supervisors. These projects consist of intersection improvements such as turn lanes, sidewalk and trail connections, and bus stop improvements. Improvements are low-cost, quick-hit projects to improve mobility, enhance safety and provide relief for transportation bottlenecks throughout the County.



## PRACTICING ENVIRONMENTAL STEWARDSHIP

### Penny for Stormwater Management

**\$22.7 million**

\$22.7 million, or the approximate value of one penny from the County's Real Estate Tax, has been included for prioritized capital improvements to the County's stormwater system. Proper management of stormwater is essential to protect public safety, preserve home values and support environmental mandates such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways. The County's stormwater system, which includes 1,800 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, 1,104 publicly-maintained stormwater management ponds and 2,261 privately-maintained stormwater management facilities, is strained by an aging infrastructure and rapid urbanization that has occurred over the past two decades. This, in combination with higher water quality standards that must now be addressed by local governments, requires a more significant, multiyear investment in terms of funding and staff resources.

As part of the Municipal Separate Storm Sewer Systems (MS4) permit, the County has initiated a phased approach to watershed planning in its 30 watersheds. The current watershed planning effort provides an in-depth review of existing watershed planning processes and provides recommendations for improvements to the internal procedures, as well as makes recommendations to improve external partnerships with public and



*\$22.7 million, or the approximate value of one penny from the County's Real Estate Tax, has been included for prioritized capital improvements to the County's stormwater system.*

special interest groups involved in watershed planning efforts. In conjunction with an evaluation of the planning processes, an expedited planning schedule has begun. The result is that all 30 watersheds will be in an active planning stage by the end of FY 2007, with no additional funding for watershed planning required as part of the FY 2008 budget recommended for Fund 318, Stormwater Management Program. The benefit of this expedited schedule is to ensure that Fairfax County meets its commitment to the Chesapeake Bay 2000 Agreement by completing the watershed planning process by 2010. As watershed management plans throughout the County are completed, the project implementation goals and strategies for the project list are developed.

## Budget Highlights

Funding in FY 2008 is committed to complete construction projects associated with implementation of the watershed management plans. The watershed planning process is anticipated to initiate an average of 300 water quality, storm drainage and flood control projects in each of the 30 watersheds. FY 2008 funding will also continue to support requirements associated with the MS4 permit. The MS4 permit is part of the Clean Water Act of 1987 and requires water quality testing, watershed master planning, improvement programs, and development of the Geographic Information System (GIS)-based storm sewer system inventory. The current MS4 discharge permit was issued on January 24, 2002 for a five-year period, and requires renewal in January 2007 (FY 2007). Additional permit requirements may also be impacted by other state and federal mandates, including Total Maximum Daily Loads, the Chesapeake 2000 Agreement, and the Virginia Tributary Strategies. The County is also working with the Fairfax County Public Schools to assume the responsibility of their MS4 permit requirements. Additional staff and resources may be required to revise the County's current stormwater program and permit application process, complete the inventory of the School's facilities and initiate joint contracting programs. It is anticipated that developing a consolidated program will result in more effective delivery of services. Specific resources requirements and workload will be determined during FY 2008.

### BOARD PRIORITY:



### Environmental Protection

#### Environmental Projects

**\$0.7 million**

An amount of \$700,000 has been included in FY 2008 to fund initiatives that directly support the Board of Supervisors' Environmental Agenda. The Environmental Excellence 20-year Vision Plan (Environmental Agenda) includes six topic areas: Growth and Land Use; Air Quality and Transportation; Water Quality; Solid Waste; Parks, Trails and Open Space; and Environmental Stewardship. FY 2008 prioritized initiatives include: continued outreach materials for air quality awareness targeted at County employees, residents, school children and business owners (\$30,000); removal of invasive plants that threaten native plant communities and expansion of volunteer programs (\$200,000); an additional five remote household hazardous waste events (\$75,000); Year of the Tree campaign (\$50,000); litter campaign and other environmental initiatives (\$95,000); and construction of approximately 2,500 feet of Landfill Gas (LFG) pipeline to carry gas generated at the closed I-66 landfill to be used as a potential fuel source to heat County buildings at the new West Ox Campus (\$150,000). In addition, an amount of \$100,000 is included for energy efficiency and/or renewable energy projects in support of Fairfax County's efforts to support a global climate change strategy.

#### Wildlife Biologist and Support for Animal Services

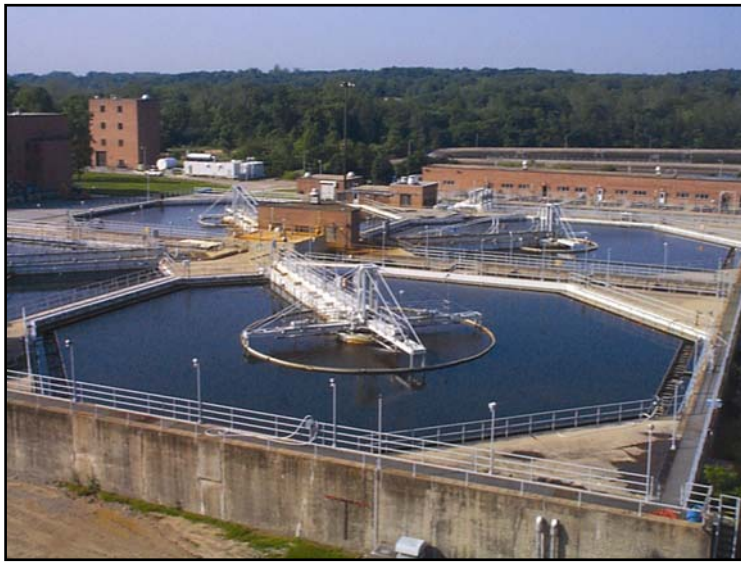
**\$0.1 million**

An increase of \$138,099 is included for 1/1.0 SYE Naturalist III and 1/1.0 SYE Administrative Assistant II for the Police Department's Animal Services Division, including \$99,688 for Personnel Services, \$28,411 for fringe benefits and \$10,000 for Operating Expenses. The Naturalist III will serve as an Assistant Wildlife Biologist to help manage existing wildlife programs such as the Deer and Canada Geese Management Programs. Since 1998, there has been a 265 percent increase in the number of wildlife cases in the County, primarily attributed to increased geese and deer populations, as well as new cases dealing with increasingly common species such as coyotes. The Assistant Wildlife Biologist will also respond to resident inquiries and complaints about wildlife, assist with the development of programs for problematic wildlife species in the County, collect and interpret data on wildlife and their habitats, and conduct staff training on wildlife issues. The additional position will also help to reduce wildlife calls directed to Animal Control and Police Officers so they can fulfill their primary duties. The Administrative Assistant II will enable the department to expand service hours and thus enhance customer service at the Animal Shelter. Currently, the shelter is closed on Sundays based on available staffing levels, despite weekends being prime days for public visits to the shelter and subsequently, animal adoptions. The addition of an Administrative Assistant will enable the Shelter to remain open on Sundays, which should increase the number of adoptions.

# Budget Highlights

## Sewer Fees Increase

Changes to the FY 2008 Sewer Service Charge and Availability Fee are based on increased costs associated with capital project construction, system operation and maintenance, debt service and upgrades to reduce nitrogen discharge from wastewater in order to meet more stringent environmental regulations. The Availability Fee charged to new customers for initial access to the system will increase from \$6,138 to \$6,506 for single-family homes based on current projections of capital requirements, which is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2006 through June 30, 2011. The Sewer Service Charge is billed to all existing customers and is used to fully recover operating and maintenance costs, debt service payments and capital project funding primarily attributable to improving wastewater treatment effluent standards as mandated by federal and state agencies. The Sewer Service Charge will increase from \$3.50 to \$3.74 per 1,000 gallons of water consumption in FY 2008.



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

The increase in Sewer Service Charges is due to federal mandates associated with the renovation and rehabilitation of existing treatment facilities. New Chesapeake Bay water quality program requirements include reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified Fairfax County that renewal of the County's National Pollutant Discharge Elimination System (NPDES) permit will include a requirement that nutrient removal be performed at the "Limits of Technology." Current technology allows for discharge limits of less than 3.0 milligrams per liter

of nitrogen and 0.1 milligrams per liter for phosphorus. The County only has the capability to meet the current nitrogen removal standard of 8.0 milligrams per liter. A phased approach is recommended to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements.



## CONNECTING PEOPLE AND PLACES

### County Transit Funding – General Fund Transfer

**\$34.7 million**

The total FY 2008 General Fund Transfer for Fund 100, County Transit Systems, is \$34.7 million, an increase of \$3.7 million or 11.8 percent over the *FY 2007 Revised Budget Plan*. This increase will allow FAIRFAX CONNECTOR to maintain current service levels, provide funding for a 4.0 percent personnel-based contractual adjustment, continue the annual bus replacement program, support an increase in the County subsidy to the Virginia Railway Express (VRE) to \$5.0 million, and includes \$1.2 million in additional fuel costs estimated for the CONNECTOR based on projected gasoline price increases. Fairfax County's VRE subsidy increase of \$1.1 million, or 28 percent over the previous year, is based primarily on fuel requirements, a VRE-projected decrease in systemwide fare revenue based on prior year experience, and the need to establish prudent financial balances for ordinary and catastrophic occurrences within the VRE Insurance Trust Fund. This fund balance is currently at 60 percent of the level the state believes is necessary.

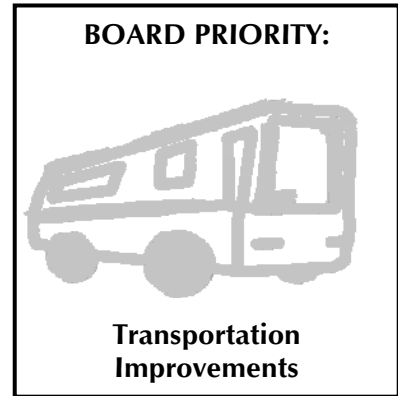


# Budget Highlights

## Metro Funding – General Fund Transfer

**\$18.5 million**

The total Fairfax County requirement (subsidy) for Washington Metropolitan Area Transit Authority (WMATA) Operating Expenses totals \$64.9 million, an increase of 7.0 percent over the *FY 2007 Revised Budget Plan* and supports Metrorail, Metrobus and MetroAccess (paratransit) service. This increase in jurisdictional subsidy is based on the WMATA General Manager's proposed budget and is due to increased labor costs for union contracts and non-union compensation, workers' compensation increases, costs related to the deregulation of the electric industry, increased fuel costs, and general inflation. However, it does not require an increase in the General Fund Transfer to Fund 309, Metro Operations and Construction, as a result of increases in State Aid, Gas Tax Receipts, interest earnings on County funds held by the Northern Virginia Transportation Commission (NVTC) and the use of fund balance. In FY 2008, \$27.0 million in State Aid and \$17.0 million in Gas Tax Receipts will be used for WMATA. In addition, \$18.5 million is supported by a General Fund Transfer, \$1.2 million will be funded from interest on funds at NVTC, \$0.1 million will be transferred from Fund 301, Contributed Roadway Improvement Fund, to support shuttle service in the Franconia/Springfield area, and \$1.1 million will be funded from available balance.



In addition, the County's share for capital requirements totals \$26.5 million, of which \$21.9 million is supported by Fairfax County General Obligation Bonds. The remainder is funded through State Aid and Gas Tax Receipts. Capital expenditures are focused on the Metro Matters Program, which addresses the acquisition of facilities, equipment, rail cars and buses, as well as infrastructure maintenance and system security enhancements. FY 2008 capital expenditures include \$22.9 million for the Metro Matters Program. An amount of \$0.4 million is also included for the Beyond Metro Matters Program, which addresses capital requirements in addition to those covered by the Metro Matters Program, and \$3.2 million is included to fund Adopted Regional System debt service requirements.

## Information Technology (IT) Funding – General Fund Transfer

**\$12.4 million**

Total funding of \$13.8 million, which includes a General Fund transfer of \$12.4 million and interest income of \$1.4 million, is provided for initiatives that meet one or more priorities established by the Senior Information Technology Steering Committee. These initiatives include a mix of projects that provide benefits for both citizens and employees, and that adequately balance continuing initiatives with the need to maintain and strengthen the County's technology infrastructure. Funded projects will support initiatives in the Human Services, Planning and Development, General County Services and Public Safety program areas.

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

Priority	FY 2008 Advertised Funding
Mandated Requirements	\$0.2 million
Completion of Prior Investments	\$1.5 million
Enhanced County Security	\$3.1 million
Improved Service and Efficiency	\$4.3 million
Maintaining a Current and Supportable Technology Infrastructure	<u>\$4.7 million</u>
<b>TOTAL</b>	<b>\$13.8 million</b>

# Budget Highlights



## CREATING A CULTURE OF ENGAGEMENT

### New and Renovated Libraries

**\$2.7 million**

Funding of \$2,746,643 is associated with new and renovated libraries. A November 2004 bond referendum was approved by voters to fund the construction of two new libraries and the renovation of the four oldest branches, Dolley Madison in the Dranesville District, Thomas Jefferson in the Mason District, Richard Byrd in the Lee District and Martha Washington in the Mount Vernon District. To better serve residents of high-growth areas, the County is building new libraries in Burke and Oakton. Funding of \$708,039 is included for staff for the full year, as well as \$40,000 for ongoing Operating Expenses at the new Oakton Library, which is currently scheduled to open in late summer 2007. The Burke Library is scheduled to open in spring 2008. For FY 2008, an additional \$810,844 is included for partial-year staff funding and one-time, start-up operating

and capital requirements for that new library. Fringe benefit funding of \$236,054 is associated with the increase of 34/27.0 SYE positions and necessary limited term support for the two new libraries. The renovation of older libraries will provide facilities that meet the technological requirements of 21<sup>st</sup> century library service, such as self check-out and wireless access. The remaining \$951,706 includes \$69,576 in ongoing personnel costs and \$882,130 in one-time requirements associated with the renovations of the Thomas Jefferson and Dolley Madison libraries.



*Artist rendering of the new Burke Centre Community Library.*

### Senior Plus Program

**\$0.9 million**

An increase of \$915,000 in Operating Expenses for the Department of Community and Recreation Services is included for the second year of a two-year program phase-in to provide services for senior adults who require



*The County's Senior Plus program enables older residents to continue participation in activities that prevent further decline and enhance their quality of life.*

a higher level of assistance to participate in senior activities. The goal of the Senior Plus program is to assist seniors in sustaining involvement in social activities in the least restrictive environment, prevent further decline in their health and well being, and serve as a transition service to the Adult Day Health Care Program. As part of the FY 2007 Adopted Budget Plan, the program was funded for six months, from January to June 2007, so this increase is required to fund the program on a full-year basis. The annual cost of the program is projected to be \$1,830,000. An additional 150 seniors will be served with the expansion of the program to five more centers (Little River Glen, Sully, Lincolnia, Lorton and South County).



# Budget Highlights

## **Voter Mailing**

**\$0.3 million**

Funding of \$275,000 for the Office of Elections is included for printing and postage costs associated with conducting a countywide mailing of new voter information cards, absentee voting educational materials, and election officer recruitment forms to all registered voters. The Office of Elections will conduct this mailing to an anticipated 645,700 registered voters in FY 2008 in order to provide accurate, up-to-date polling location information; replace voter information cards produced prior to July 2004 that display social security numbers as the voter registration number; educate voters on the available methods for voter registration and absentee voting; and encourage voters to consider volunteering as an election officer.

## **Fairfax Public Law Library**

**\$0.04 million**

An increase of \$35,000 is associated with additional Fairfax Public Law Library reference materials to meet increased demand from a growing population and the opportunity associated with the expanded Judicial Center. The mission of the Fairfax Public Law Library is to promote justice by providing all citizens with access to legal information. The legal resources available in the Law Library are not available to the public at any other single location within the County. Located in the Fairfax County Judicial Center, the Law Library assists the public, as well as members of the legal community, with locating sources for legal information and provides bibliographic instruction. Many are in need of legal information because they are unable to afford legal representation but do not qualify for free legal services. In recent years, the Law Library has decreased its printed materials and increased subscriptions to online databases due to decreased revenue from civil case filing fees. The Law Library will move from its current location to the first floor of the expanded courthouse facility, due to be completed in spring/summer 2007, and anticipates that it will serve over 60,000 patrons in FY 2008, approximately 46 percent of whom are legal professionals, while the remaining 54 percent are from the general public. Total funding of \$92,657, an increase of \$35,000 over the *FY 2007 Revised Budget Plan* level of \$57,657, for the Law Library is included in Fund 119, Contributory Fund, for FY 2008.



## **MAINTAINING HEALTHY ECONOMIES**

### **Community Funding Pool – General Fund Transfer**

**\$8.7 million**

An increase of \$396,696, or 5 percent, in the General Fund Transfer to Fund 118, Consolidated Community Funding Pool, is associated with performance and leverage requirements for nonprofit organizations, and provides additional funding to community organizations to meet human service needs in the County for the second year of the two-year funding cycle. Funds are awarded for a two-year period on a competitive basis after a citizen Selection Advisory Committee has reviewed responses from all eligible community organizations to the Request for Proposals (RFP). The citizen Selection Advisory Committee recommended two-year funding awards to the Board of Supervisors on April 24, 2006. These awards were approved by the Board of Supervisors on May 1, 2006. Funding of \$8.7 million represents the General Fund transfer to promote self-sufficiency in the community, provide affordable housing to those in need, assist youth in making good choices to avoid destructive behaviors including gang involvement, and meet the basic needs of struggling families and individuals.

### **Contributory Funding – General Fund Transfer**

**\$13.0 million**

General Fund appropriations of specified amounts are made available through Fund 119, Contributory Fund, to various nonsectarian, nonprofit or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. The proposed General Fund Transfer to Fund 119, Contributory Fund, is \$13,037,140. FY 2008 expenditures total \$13,151,882 and reflect a decrease of \$155,971 or 1.2 percent from the *FY 2007 Revised Budget Plan* funding level of \$13,307,853. This decrease is primarily attributable to decreases of \$244,247 for the Northern Virginia Regional Identification System (NOVARIS) due to decreased equipment lease and maintenance requirements based on obligations that have been met; \$298,622 less for the Convention and Visitors Corporation based on an adjustment to the FY 2007 allocation that resulted in higher revenue as a result of higher than projected FY 2006 transient occupancy taxes; and \$50,000 for the Police and Fire World Games, which was approved by the Board of Supervisors as part of the *FY 2006 Carryover Review* but not needed as recurring funding.

## Budget Highlights

These decreases are partially offset by an increase of \$320,608 for the Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence, mainly due to an increase in the number of assisted living beds available for Fairfax County residents from 19 to 26 due to the construction of the new facility projected to open early FY 2008, and per diem increases for the adult care residence and the nursing facility based on higher labor costs, as well as increases in health insurance premiums, medical supplies and utility costs; \$40,828 for the Northern Virginia Regional Park Authority to support the County's annual per capita contribution; \$35,000 for the Fairfax Public Law Library to provide reference materials needed to accommodate growth in use, as well as partially offset reductions in recent years due to lower civil case filing fee revenue; \$29,511 for the Metropolitan Washington Council of Governments based on population and an increase in the per capita rate; and \$9,970 for the Northern Virginia Regional Commission based on the increase in the County population.



### EXERCISING CORPORATE STEWARDSHIP

#### **Personnel Services Reductions to Balance Budget**

**(\$16.3) million**

In order to meet budget limitations based on available revenues as a result of the flattening residential real estate market, a 2 percent across-the-board reduction totaling \$16,277,633 was taken in General Fund and General Fund-supported agencies. Agencies will be expected to manage vacancies in order to adhere to this funding level.

#### **Pay for Performance**

**\$12.0 million**

Funding of \$12,020,637 is provided including \$9,837,719 for the General Fund and \$2,182,918 for General Fund-supported agencies in order to continue the Pay for Performance program for over 8,000 non-public safety employees. The program retains the 0-6 percent range for employee raises and includes the additional fifth bar, "In development," that was added in FY 2007.

#### **Compensation Plan Changes**

In April 2006, during the FY 2007 budget adoption process, the Board of Supervisors directed that the County undertake a comprehensive review of the current compensation system for general County employees in response to concerns expressed by some employees. This study was to be completed in time for review during the development of the FY 2008 budget. It was to include participation of employees who were able to provide their experiences with the current system that have been both beneficial or problematic. During the course of the study, the County and the consulting team held numerous planning and review meetings; conducted 28 focus group meetings involving almost 500 employees; administered an online and paper employee opinion survey to which over 4,700 employees responded; and provided a steady flow of information to and from employees including articles in the County employee newsletter, postings on the County Infoweb site and establishment of an e-mail address, telephone number and mail address to which comments could be sent.

In summary, the central findings of the study were that Fairfax County's current compensation and pay for performance system for general employees is generally competitive, but the County's current policies and pay delivery practices tend to favor new hires over current employees, presenting internal equity and external parity issues for some. The consultant's study was presented to the Board of Supervisors' Personnel Committee in December 2006 at which time the Board indicated it would consider specific changes to compensation policy as part of the FY 2008 budget process. The four basic areas for which implementation recommendations will be made include the calculation and application of the Market Rate Adjustment, promotional policies, regrade processes and policies, and the pay for performance system. Detailed recommendations will be available in late February 2007 to provide the Board with the information that they need to make final decisions on the policy changes and timing of implementation. The consultant has been retained to assist with implementation recommendations and developing the necessary training for those changes to compensation policy.

# Budget Highlights

County staff will continue to be involved in the discussion through participation on the implementation team, a continuation of the Compensation Task Force that was established in August to assist with the process. These staff have been asked to remain on the task force to comment on implementation issues. In addition, employees will continue to be informed of specific issues in a variety of formats. The ongoing dialogue will also continue to better inform employees about compensation issues and policies.

## Leave Policy Changes

In addition to compensation, general County retirement and leave policies were also reviewed in fall 2006. It was determined that retirement policies are competitive so no changes are being recommended for general County employees. Several leave policy changes are being recommended to be effective July 2007 based on the comparison of County leave policies with those of other local jurisdictions. A new category of Bereavement Leave, not to exceed 16 hours per calendar year, may be used when a death occurs in an employee's immediate family or household. Sick Leave may be granted for absences extending beyond bereavement leave eligibility according to provisions in Chapter 10 of the Personnel Regulations. Another category, Volunteer Activity Leave, not to exceed 16 hours per calendar year, may be used to participate in volunteer activities and initiatives to support the neighborhoods in which we live and work to include educational and charitable institutions, as well as religious/faith-based and community service entities.

## Fuel Costs

**\$1.6 million**

An increase of \$1,623,914 over the *FY 2007 Revised Budget Plan* is included for fuel-related expenses in FY 2008, which reflects market conditions for diesel and unleaded fuel based on the most up-to-date information, as well as a moderate increase in the number of gallons to be consumed. The total funding requirement for fuel in FY 2008 is \$24.7 million, which is a 7.1 percent increase over the *FY 2007 Revised Budget Plan* level.

## New Facilities Operations

**\$1.4 million**

An increase of \$1,390,818 in the Facilities Management Department for increased custodial, utility, repair and maintenance, and landscaping costs is associated with new facilities opening in FY 2008. These facilities include the Fairfax City Library, the Fairfax City Library Garage, the Burke Center Library, the Judicial Center Expansion, Crosspointe Fire Station, Oakton Library and the Katherine K. Hanley Family Shelter. These new facilities account for the addition of 507,174 square feet to the inventory maintained by the Facilities Management Department.

## Utility Costs

**\$2.3 million**

An increase of \$2,273,138 over the County's current operating and maintenance budget of \$6,275,861 is required due to a projected 16 percent increase in electricity rates. This increase is based on projections for the County's contract with Dominion Virginia Power from July 1, 2007 through December 31, 2010.

## New Facilities Positions

**\$0.1 million**

An increase of \$125,000 for salaries and fringe benefits for 2/2.0 SYE positions in the Facilities Management Department (FMD) for maintenance requirements is associated with the opening of new facilities in FY 2008. A total of seven new facilities are scheduled to open during FY 2008, creating an additional 507,174 square feet that must be maintained by FMD. The addition of 1/1.0 SYE Engineer Technician III and 1/1.0 SYE Carpenter I in the Operations and Maintenance Division will support maintenance and operational requirements at these new sites to ensure that they are properly maintained and that the County's investment is protected.

## Benefits

Funding for Fringe Benefits, including the transfer for the Retiree Health Benefits subsidy, totals \$212.4 million, an increase of \$8.9 million or 4.4 percent over the *FY 2007 Revised Budget Plan* of \$203.5 million primarily due to the following:

- **Health Insurance**

**\$3.2 million**

Health Insurance funding is increased \$3.2 million or 5.3 percent over the *FY 2007 Revised Budget Plan*, based on a projected average increase of 5.0 percent for all County health insurance plans, effective January 1, 2008, as well as adjustments to reflect the inclusion of new positions. The large percentage increases experienced by most employers earlier this decade have somewhat mitigated, and the County's

## Budget Highlights

experience mirrors this trend. However, advances in medical technology, the increasing cost of medical malpractice and liability insurance, and increased utilization will continue to drive increases in medical costs.

The projected 5 percent premium increase will allow Fund 506, Health Benefits Trust Fund, to remain solvent, while maintaining a revenue stream that will cover the cost of health claims and maintain reserve funding. The moderate premium increase is the result of lower than anticipated medical and prescription claims in recent years, along with prudent management of the plan and aggressive contract negotiations. Actual premium increases will vary by plan based on each plan's claims experience.

On December 31, 2006, the County's contracts with the current HMO providers expired, and the contract for the self-insured products was scheduled to expire as of December 31, 2007. Therefore, the County partnered with Fairfax County Public Schools and completed a selection process in calendar year 2006 to choose new providers for all health insurance products in order to leverage the County's position in the marketplace and achieve competitive rates. This process resulted in changing one of the County's HMO options to an Open Access Plan (OAP), a hybrid plan combining aspects of both a POS and PPO, and changing the plan from a fully-insured to self-insured plan. Self-insurance allows the County to more fully control all aspects of the plan, including setting premiums to smooth out the impact of increases on employees while maintaining adequate funding to cover claims expenses and reserves. In addition, enhanced self-insured vision benefits were added to all health insurance plans with no impact to premium rates for the self-insured plans. These changes to the health insurance options were effective January 1, 2007. It should be noted that the County also intends to examine plans related to Medicare Part D to aid in finalizing an approach to the implementation of this new prescription drug benefit product. However, this examination will not be completed until the market for Medicare Part D products further matures.

- **Dental Insurance** **\$0.8 million**  
Dental Insurance reflects a net increase of \$0.8 million or 35.1 percent over the *FY 2007 Revised Budget Plan* based on a projected premium increase of 10.0 percent, effective January 1, 2008, increased employee participation, and the inclusion of new positions. The County contributes 50 percent of the premium for this benefit, with the employee paying the remainder of the cost.
- **Social Security** **\$1.4 million**  
Social Security reflects a net increase of \$1.4 million or 3.2 percent over the *FY 2007 Revised Budget Plan*, based on salary adjustments necessary to support the County's compensation program, the inclusion of new positions, and the change in the federally set maximum pay base against which contributions are calculated from \$94,200 to \$98,400.
- **Retirement** **\$2.9 million**  
Retirement (Fairfax County Employees', Uniformed, Police) reflects a net increase of \$2.9 million or 3.4 percent over the *FY 2007 Revised Budget Plan*. This increase is primarily due to the impact of increases in the employer contribution rates, salary adjustments necessary to support the County's compensation program and the inclusion of new positions, offset by a reduction due to projected savings in FY 2007.

Following the current effective actuarial funding policy, contribution rates are adjusted only to fund approved benefit enhancements, and to recognize funding adjustments required when the funding ratio falls below 90 percent or rises above 120 percent. The overall retirement increase includes an increase of \$0.9 million for employer contributions to the Employees' system based on a reduction in the funding ratio, resulting in the system moving below the pre-defined 90 percent threshold. No change is required for the employer contribution rate for the Uniformed system. However, employer contributions to the Police system increase \$1.4 million due to rate increases, consisting of a \$0.4 million retiree cost-of-living benefit enhancement and a \$1.0 million benefit enhancement resulting from a reduction in the employee contribution rate from 12.00 to 11.00 percent of pay. This decrease in the employee contribution rate will reduce Police Officers' out-of-pocket costs and make the Police benefits package more competitive with surrounding jurisdictions. More specifically, the percentage of pay that Police Officers contribute to the retirement system is higher in Fairfax County than in several surrounding localities. Moreover, because Police Officers do not participate in Social Security, nor receive Social Security benefits unless

## Budget Highlights

they qualify through other employment, Police Officers' net income replacement ratio at retirement is lower than that of other County retirees who do participate in Social Security. Lowering the employee contribution rate will provide Police with a more equitable and competitive benefits package. This requires a corresponding 1.00 percentage point increase in the employer contribution rate to make up for lost revenues. It is anticipated that additional adjustments will be made in subsequent years to continue to reduce the employee contribution rate for the Police system.

- **Retiree Health Insurance** **\$0.5 million**  
Retiree Health Insurance increases \$0.54 million or 13.3 percent over the *FY 2007 Revised Budget Plan* level of \$4.07 million to \$4.61 million and is primarily due to a projected increase in the number of retirees receiving the health insurance subsidy in FY 2008. Monthly subsidy payments to eligible County retirees to help pay for insurance are provided in Fund 500, Retiree Health Benefits. The current monthly subsidy, approved in FY 2006, commences at age 55 and varies by length of service. Effective January 1, 2006, the subsidy was increased 25 percent for the short-term in response to the implementation of the new Medicare Part D prescription drug benefit. The cost of the increase in the subsidy is expected to be completely offset by federal funding from the Centers for Medicare and Medicaid Services (CMS).

It should be noted that County staff are working to develop a long-term County strategy for Medicare Part D, which may include elimination of the 25 percent increase in the subsidy. Final recommendations regarding Medicare Part D options will be presented to the Board of Supervisors upon a thorough examination of Medicare Part D plans. However, it is not anticipated that this examination will be completed until the market for Medicare Part D products further matures. The average number of subsidy recipients, including new retirees who are eligible to receive the retiree health benefit subsidy, is expected to increase by 129 or 5.9 percent, from 2,201 in FY 2007 to 2,330 in FY 2008. Estimates of the average number of subsidy recipients are based on a review of the projected number of retirements, as well as the health subsidy eligibility of personnel already retired from the Fairfax County Employees' Uniformed, and Police Retirement Systems.

- **GASB 45 Liability Reserve** **\$8.2 million**  
The General Fund transfer to Fund 506, Health Benefits Trust Fund, is maintained at the FY 2007 level of \$8.2 million in order to increase the GASB 45 Liability Reserve. This funding, in addition to \$10 million set aside as part of the *FY 2005 Carryover Review*, \$21.8 million set aside as part of the *FY 2006 Carryover Review*, and the \$8.2 million General Fund transfer in FY 2007, is anticipated to be transferred to Fund 603, Other Post-Employment Benefits (OPEB) Trust Fund, at the *FY 2007 Carryover Review* to begin pre-funding post-employment healthcare and other non-pension benefits, pending legislative action by the Virginia General Assembly to provide legal authority to establish a trust fund to pre-fund OPEBs. The \$40.0 million in initial funding, in addition to the transfer of \$8.2 million budgeted in FY 2008, will reduce the County's unfunded liability and consequently, reduce the annual required contribution to Fund 603. For more information on GASB 45, please refer to Fund 603, OPEB Trust Fund, in Volume 2 of the [FY 2008 Advertised Budget Plan](#)

# Budget Highlights

## FEE ADJUSTMENTS

### Refuse Collection Fee

Residents within Sanitary Refuse Collection Districts who receive County refuse collection service are charged an annual service fee through the semiannual property tax bill for regular trash pick-up and recycling. These districts are created by the Board of Supervisors upon citizen petition, which has been increasing in recent years. From FY 2000 through FY 2004, the annual fee was maintained at \$210 per unit to draw down the unreserved fund balance. Due to increasing disposal fees, rising personnel expenses and lower fund balances, the annual fee was increased from \$210 to \$240 in FY 2005, to \$270 in FY 2006, and to \$315 in FY 2007, which was still consistent with rates charged by private sector haulers.

In order to cover anticipated expenditures in FY 2008 and maintain essential reserves, an increase in the annual fee to \$330 is required for approximately 44,000 customers who receive this service. This increase is based on increasing disposal tipping fees, maintenance and fuel charges, as well as accelerated equipment replacement costs. The accelerated equipment replacement program is anticipated to result in future maintenance savings, as well as reduce equipment downtime.

#### BOARD PRIORITY:



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

#### BOARD PRIORITY:

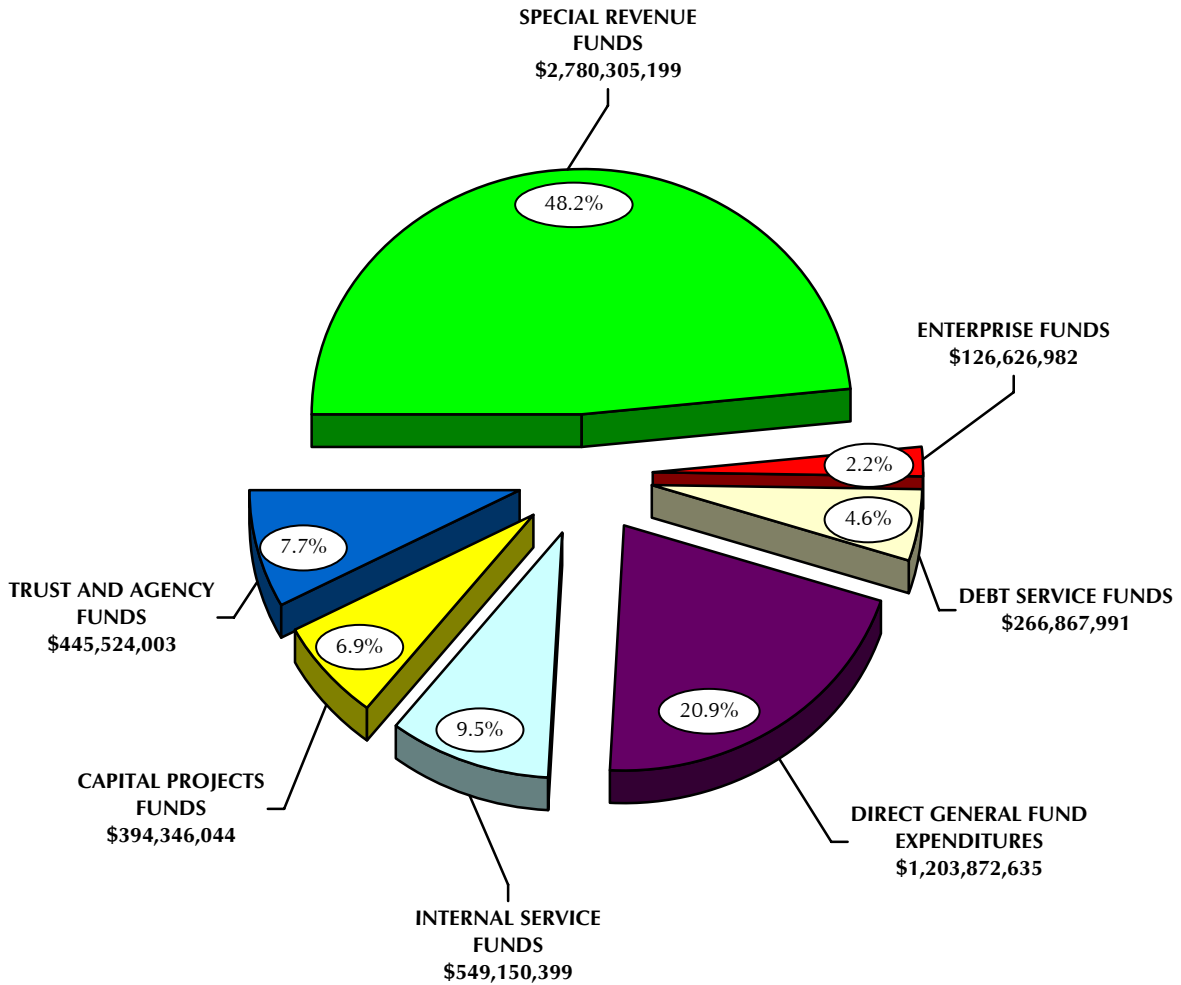


**Environmental Protection**

### Sewer Fees

In FY 2008, the Availability Fee charged to new customers for initial access to the system will increase from \$6,138 to \$6,506 for single-family homes based on current projections of capital requirements and is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2006 through June 30, 2011. The Sewer Service Charge is billed to all existing customers and is used to fully recover operating and maintenance costs, debt service payments and capital project funding primarily attributable to improving wastewater treatment effluent standards as mandated by state and federal agencies. The Sewer Service Charge will increase from \$3.50 to \$3.74 per 1,000 gallons of water consumption in FY 2008. This equates to a 6.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$18.24. This rate increase represents a departure from past rate schedule projections and is based on mandated requirements to renovate and rehabilitate existing treatment facilities to reduce nutrient pollutants in order to improve the Chesapeake Bay water quality.

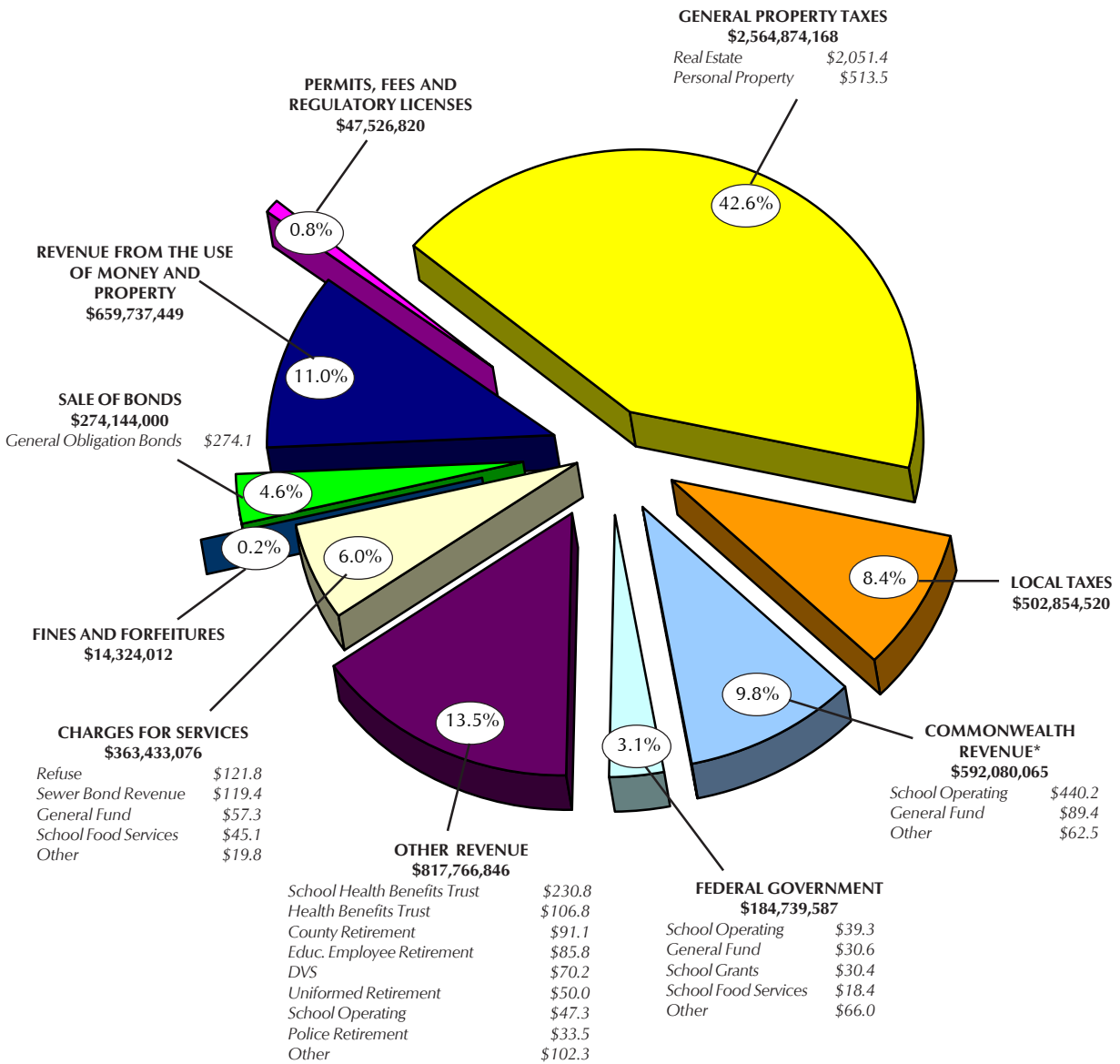
# FY 2008 EXPENDITURES ALL FUNDS



**TOTAL EXPENDITURES = \$5,766,693,253**

# FY 2008 REVENUE ALL FUNDS

(subcategories in millions)



**TOTAL REVENUE = \$6,021,480,543**

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





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# County of Fairfax, Virginia

## **Strategic Linkages**

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This section includes:

- **Overview Strategic Linkages Summary (Page 48)**
- **Key County Indicators (Page 52)**
- **Fairfax County Public Schools (FCPS) Systemwide Targets (Page 66)**

**FY 2008**  
**Advertised Budget Plan**

# Strategic Linkages

## Context and Background

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

## Strategic Thinking

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

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

### **Employee Vision Statement**

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

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

### **Employee Leadership Philosophy**

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



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



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



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

## Strategic Linkages



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



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



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



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

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

### Strategic Planning

In the spring of 2002, Fairfax County implemented a countywide strategic planning effort. Strategic planning furthers the County's commitment to high performance and strategic thinking by helping agencies to focus resources on services that are the most needed in the County. While some agencies already had strategic plans, the new process directed all agencies to forge a link between their individual missions and goals and the broader County vision laid out in the seven Vision Elements.

Each agency performed an agency-wide environmental scan to determine what factors influence service delivery and customer demands, identified business areas within each department to more specifically define the services provided, aligned the specific tasks performed by business areas within the departmental and vision element framework, and refined goals to meet the countywide vision elements and agency mission. The strategic planning effort involved a cross section of employees at all levels and in all areas of the organization. The County Executive meets annually with specific agencies to discuss the process of strategic planning. He believes that the strategic planning process is as important as the product and that the steps agencies take in the process are effective in orchestrating the shift in organizational culture.

The strategic planning efforts in Fairfax County have been bolstered by four on-going efforts – performance measurement, pay-for-performance, workforce planning and technology enhancements – which help the County maintain a top quality workforce and fund County programs and technology improvements, often despite budget reductions:

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

## Strategic Linkages

Fairfax County also uses benchmarking, the systematic comparison of performance with other jurisdictions, in order to discover best practices that will enhance performance. The County has participated in the International City/County Management Association's (ICMA) benchmarking effort since 2000. Approximately 150 cities and counties provide comparable data annually in the following service areas: Police, Fire/EMS, Library, Parks and Recreation, Youth Services, Code Enforcement, Refuse Collection/Recycling, Housing, Fleet Management, Facilities, Information Technology, Human Resources, Risk Management and Purchasing, although not every participating jurisdiction completes every template. ICMA performs extensive data cleaning to ensure the greatest accuracy and comparability of data. In service areas that are not covered by ICMA's effort, agencies rely on various sources of comparative data prepared by the state, professional associations and/or nonprofit/research organizations. It is anticipated each year that benchmarking presentations will be enhanced based on the availability of information. Cost per capita data for each program area, (e.g., public safety, health and welfare, community development, etc.) has also been included at the beginning of each program area summary in Volume 1 of the FY 2008 Advertised Budget Plan. The Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually. The jurisdictions selected for comparison are the Northern Virginia localities, as well as those with a population of 100,000 or more elsewhere in the state. It should be noted that Fairfax County's cost per capita in each of the program areas is quite competitive with other Northern Virginia and large jurisdictions in the state.

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

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

During FY 2007 a further review of County compensation practices, including the pay for performance system, was undertaken. The Board of Supervisors will consider changes during their deliberations on the FY 2008 budget.

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

# Strategic Linkages

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

## Strategic Planning Links to the Budget

Since FY 2005 the annual budget has included links to the comprehensive strategic initiatives described above. To achieve these links, agency budget narratives include discussions of Countywide Vision Elements and agency strategic planning efforts, program area summaries include cross-cutting efforts and benchmarking data, and the Key County Indicator presentation demonstrates how the County is performing as a whole. As a result, the budget information is presented in a more user-friendly format and resource decisions are more clearly articulated to Fairfax County residents. In FY 2008 this linkage has been strengthened with additional benchmark data in the program area summary sections of the budget.

- **Agency Narratives:** Individual agency narratives identify strategic issues, which were developed during the agency strategic planning efforts, link new initiatives and recent accomplishments as well as core services to the Vision Elements and expand the use of performance measures to clearly define how well the agency is delivering a specific service. Agency narratives are included in budget Volumes 1 and 2.
- **Program Area Summaries:** Summaries by Program Area (such as Public Safety, Health and Welfare, Judicial Administration, etc.) provide a broader perspective of the strategic direction of several related agencies and how they are supporting the County Vision Elements. This helps to identify common goals and programs that may cross over departments. In addition, benchmarking information is included on Program Area services to demonstrate how the County performs in relation to other comparable jurisdictions. Program area summaries are included in budget Volumes 1 and 2.
- **Key County Indicators:** The Key County Indicator presentation provides several performance measurement indicators for each Vision Element. The presentation gives the reader a high-level perspective on how the County is doing as a whole to reach its service vision. The presentation of Key County Indicators will continue to be refined to ensure that the measures best represent the needs of the community. A detailed presentation and discussion of the FY 2008 Key County Indicators is included following this discussion.
- **Schools:** The Fairfax County Public Schools provide an enormous contribution to the community and in an effort to address the County's investment in education and the benefits it provides, a list of Fairfax County School Systemwide Targets is included following the Key County Indicator presentation.

### **Positive Outcomes of Strategic Planning Links to the Budget**

#### **Resource Decisions**

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

#### **Performance Measurement**

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

#### **Budget Format**

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

# Strategic Linkages

## Next Steps

The development of the County's leadership philosophy and emphasis on strategic planning is an ongoing process that will continue to be refined in the coming years. The County budget is extremely well received within the County and nationally. As a measure of the quality of its budget preparation, Fairfax County was awarded the Government Finance Officers Association's Distinguished Budget Presentation Award by meeting rigorous criteria for the budget as a policy document, financial plan, operations guide, and communications device for the 21<sup>st</sup> consecutive year. The County will continue to build on this success for future budget documents in order to enhance the accountability, transparency, and usefulness of the budget documents. In September 2006, Fairfax County also was awarded ICMA's Certificate of Distinction, the highest level of recognition. Only 16 of more than 150 jurisdictions participating in ICMA's Center for Performance Measurement earned the 2006 Certificate of Distinction. In making the award, ICMA noted, "Communities receiving the Certificate of Distinction have made even greater strides in incorporating performance measurement into the management of their jurisdictions."



## Key County Indicators

### Introduction

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

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

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

The following presentation lists the Key County Indicators for each of the Vision Elements, provides data from FY 2005 to FY 2008, where available, and includes a discussion of how the Indicators relate to their respective Vision Elements. For some indicators, if FY 2005 or FY 2006 is the most recent year in which data are available, it was used to forecast estimates for FY 2007 and 2008. If FY 2006 actuals are unavailable, NA was used in the table until the data becomes available. All of the indicator data are for Fairfax County only, listed by Fiscal Year, unless otherwise noted in the text.

## Strategic Linkages

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

Key County Indicators	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Ratio of Part I Index Crimes (Violent Criminal Offenses) to 100,000 County Population (Calendar Year)	97.70	NA	97.70	97.70
Clearance rate of Part I Index Crimes (Violent Criminal Offenses) (Calendar Year)	48.41%	NA	50.00%	50.00%
Percent of time Advanced Life Support (ALS) transport units on scene within 9 minutes	94.87%	95.91%	96.00%	96.00%
Fire suppression response rate for engine company within 5 minutes	57.10%	54.78%	56.00%	57.00%
Percent of low birth weight babies (under 5 lbs 8 oz)	6.6%	NA	6.6%	6.6%
Immunizations: completion rates for 2 year olds	77.0%	78.0%	80.0%	80.0%
High School graduation rates	83.9%	NA	83.9%	83.9%
Children in foster care per 1,000 in total youth population	1.69	1.52	1.52	1.52
Percent of seniors, adults with disabilities and/or family caregivers who report that the community-based services that are provided by Fairfax County help them remain in their home/community	96.0%	91.4%	96.0%	96.0%
Percent of restaurants operating safely	92.8%	93.0%	94.0%	95.0%

Fairfax County is one of the nation's safest jurisdictions in which to live and work. The County expects to maintain its low crime rate. In 2005, the Fairfax County **ratio of Part I Index Crimes** remained low at 97.70 violent crimes per 100,000 population, as compared to the 331.10 per 100,000 average in the nation's metropolitan counties. The County will also continue a relatively consistent case **clearance rate for Part I crimes**, which is an index of four major crimes (murder, rape, robbery, and aggravated assault). The annual Fairfax County case clearance rate of 48.41 percent is slightly better than the national average of 46.3 percent for violent crimes, according to the Federal Bureau of Investigations' 2004 Uniform Crime Reporting Program. *(Note: The Police Department collects and reports performance data based upon a calendar year rather than a fiscal year. Therefore, the Key County Indicators shown reflect calendar year information. Calendar Year 2006 Actuals will be updated as part of the FY 2008 Adopted Budget Plan.)*

The Fairfax County Fire and Rescue Department Advanced Life Support (ALS) and fire unit measures are standards set by the National Fire Protection Association (NFPA). It is expected that the Department will maintain a consistent level of meeting the ALS and fire suppression response time standards in FY 2007 and FY 2008. In FY 2008 it is expected that ALS transport units will be on the scene within 9 minutes 96 percent of the time, and that 57 percent of the time, engine companies will respond to fire suppression within 5 minutes. The 5 minute fire suppression response standard of the NFPA was met 54.78 percent of the time in FY 2006, a decrease from the previous year attributed largely to increasing traffic congestion in the County. However, the County did meet a second NFPA fire suppression response standard 91.71 percent of the





## Strategic Linkages

time (not noted in the chart above), which requires 14 Fire and Rescue personnel to be on site within 9 minutes. The complement of responding personnel may be greater than 14 and is appropriate to the incident and structure type, and the response may include response from engine, truck, heavy rescue, EMS units and other specialty units. The average countywide fire suppression response time is just above 6 minutes, at 6 minutes 10 seconds. The recent, or planned, addition of three new fire stations – Fairfax Center, Crosspointe and Wolf Trap, is projected to reduce that average by FY 2010.

The health and well-being of children in Fairfax County is evident in the low percentage of children born with **low birth weight** and the high **immunization completion rates** for two-year-olds. (Note: Recent prior year actuals on the percent of low birth weight babies are provided by the Annie E. Casey Foundation and are not typically available in time for budget publication). The County's FY 2005 incidence rate of 6.6 percent of low birth weight babies compares favorably against the state average of 8.2 percent. Fairfax County also funds numerous programs to help children stay in school and provides recreational activities in after-school programs. These services contribute to the County's **graduation rate** of 83.9 percent. (Note: The FY 2005 Actuals shown for the County's graduation rate have been calculated according to No Child Left Behind methodologies. The State is still verifying the FY 2006 graduation rates.) In FY 2006, the **ratio of children in foster care per 1,000** in the total population of children 0–19 years old was 1.52. While this is low compared to the statewide ratio of 3.85, Fairfax County remains committed to further decreasing the number of children in foster care as well as reducing the time spent in foster care through intensive prevention and early intervention efforts and a stronger emphasis on permanent placements of children in foster care who are unable to return safely to their families.

The County continues to be successful in **caring for older adults and persons with disabilities by helping them stay in their homes** as indicated by the 91.4 percent satisfaction rating on four support programs: adult day health care, meals programs (congregate), home-based care, and center-based Saturday respite programs. The decrease in the satisfaction rating between FY 2005 and 2006 may be partially related to a redesign of the home-based care program into a task-based rather than hourly model of care. Satisfaction data is being evaluated, and it is anticipated that as clients become more comfortable with the new service delivery model, satisfaction ratings will return to their previous levels. Additionally, very slight decreases in the satisfaction ratings for both the Adult Day Health Care program and the Congregate Meals Program contributed to the overall decrease in the FY 2006 result. However, it should be noted that all three programs still achieved excellent satisfaction ratings overall (89, 95 and 92 percent, respectively).

Fairfax County is committed to protecting the health of its residents, and in FY 2006, 93.0 percent of **restaurants operated safely**. This measure reflects restaurants that do not present a health hazard to the public and are determined to be safe at the time of inspection, otherwise the operating permit would be suspended and the restaurant would be closed. For routine monitoring of these risk factors, the Commonwealth of Virginia mandates that each public food establishment is, at a minimum, inspected at least once every 6 months. In FY 2006, the Food Safety Section met the minimum mandated number of inspections, ensuring that 100 percent of the 3,232 food establishments were inspected two times during the fiscal year.



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

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

Key County Indicators	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Acres of park land held in public trust	38,905	39,127	39,200	39,300
Miles of trails and sidewalks maintained by the County	570	616	620	625
Annual number of visitations to libraries, park facilities and recreation and community centers	11,293,902	11,665,175	11,805,772	11,866,901
Value of construction authorized on existing residential units	\$330,517,900	\$257,190,108	\$257,190,108	\$257,190,108
Percent of dwelling units within business or transit centers as measured by zoning approvals	38.7%	88%	88%	88%
Percent of people in the labor force who both live and work in Fairfax County	52.5%	52.4%	52.4%	52.4%
Number of affordable rental senior housing units	2,854	2,854	2,854	2,951

Many of the indicators above capture some aspect of quality of life for Fairfax County residents and focus on the sustainability of neighborhoods and the community. The **acres of park land held in public trust** continue to increase each year and this preservation of open space enhances the County’s appeal as an attractive place to live. In addition, the availability of trails and sidewalks supports pedestrian friendly access, and accessibility for non-motorized traffic. This indicator is measured by the **miles of trails and sidewalks** that are maintained by the County. The large increase from 570 miles to 616 miles in FY 2006 results from the completion of a new GIS based walkway inventory which more accurately identifies the walkways and walkway lengths which are maintained by Fairfax County. In addition to the nearly 616 miles of trails and sidewalks currently maintained by the County, approximately 1,600 miles are maintained by the Virginia Department of Transportation (VDOT) and approximately 250 miles are contained within County parks. In addition, an estimated 2,000 miles of walkway are maintained by private homeowners associations. The increasing number of walkways contributes to the sense of community and connection to places.



*The County maintains nearly 616 miles of trails and sidewalks in addition to the nearly 1,600 miles of trails and sidewalks maintained by the Virginia Department of Transportation within Fairfax County’s boundaries.*

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Availability and **use of libraries, parks and recreation facilities** is often used as a "quality-of-life" indicator and is cited as a major factor in a family's decision for home location and a company's decision for site location. FY 2005 and FY 2006 data demonstrate a high level of participation at County facilities. It is likely that this number will increase over time, as new facilities are planned and constructed.

Resident investment in their own residences reflects the perception of their neighborhood as a "livable community." The **value of construction authorized on existing residential units** had increased dramatically in FY 2005 but decreased in FY 2006 and is expected to remain steady at this level in FY 2007 and FY 2008 due to the slowdown of the real estate market and consumers being less likely to do construction on their homes. The **percent of dwelling units within business or transit centers as measured by zoning approvals** increased significantly in FY 2006 due to the approval of several major applications in business and transit centers, including rezonings in Vienna and Tysons. The estimate for FY 2007 and FY 2008 is based on FY 2006 actuals and is supported by major applications approved in Dunn Loring and Dulles during the first six months of FY 2007 and pending applications in Tysons and Merrifield, among others.

Mixed use development is an indication of the quality of built environments and is supported by the Comprehensive Plan which encourages built environments suitable for work, shopping and leisure activities. Business centers in the County require additional residential development to facilitate an appropriate mix of uses. Additional residential development in business centers increases the potential for the members of the workforce to live in proximity to their place of work. The **percentage of employed people who both live and work in Fairfax County** is currently above 50 percent and may be linked to both quality of life and access to mixed use development in the County. Also, an ongoing initiative in the County is the creation and preservation of affordable dwelling units to support those who both live and work within the County.

Continued production of **affordable senior housing** by the FCRHA and others, as well as FCRHA preservation efforts, are helping to offset the loss of affordable senior rental units on the market. The number of units is expected to increase in FY 2008 due to the anticipated delivery of the new 97-unit Chesterbrook Residences. It also should be noted that the number of affordable senior housing units includes both publicly and privately owned rental apartment complexes.



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

Key County Indicators	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Number of times County information and interactive services are accessed electronically (millions)	39.8	45.6	50.8	56.5
Percent change in number of times County information and interactive services accessed electronically	2.1%	14.6%	11.3%	11.3%
Library materials circulation per capita	10.6	10.5	10.2	9.9
Percent of library circulation represented by materials in languages other than English	35%	35%	35%	35%
Percent change in transit passengers	6.1%	0.8%	1.0%	4.0%

An important measure of a community's quality of life is whether or not its residents are connected to the community. Do residents have, or can they easily, conveniently and safely access information, services and activities that are of interest to them? Fairfax County effectively and efficiently leverages technology and transportation to serve this end. Technology, for example, provides most residents of Fairfax County with 24-hour access to the County's Web site, which is continually being enhanced and expanded to include more and more useful information. Not only does the Web site provide information on County services, but it also enables residents to transact business with the County. Residents no longer have to appear in person, during normal business hours, at a County facility. They now can pay parking tickets, request special pickup for bulk and brush debris, sign up to testify at public hearings, and register for various programs, such as those offered by the Park Authority, online. Given hectic schedules, traffic congestion, an aging population and the sheer geographic size of the County, being able to access information 24 hours a day at home, the office or the

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local library is a highly valued convenience. Not only does it broaden how many people can access County government and services, but it also enhances that interaction. For example, technology is enabling the provision of information that was not readily available before. As a result, citizens can become better informed and better served by the County. Evidence of the County's success in providing useful and convenient access to information and services is found in the FY 2006 **14.6 percent change in electronic access to County information and interactive services**. This indicator measures use of the County's Web site, utilization of County kiosks, which provide quick answers for commonly asked questions regarding County programs via easy-to-use touch-screens, and use of interactive services such as online payment of personal property taxes.

For residents of Fairfax County who do not have access to a computer at home or at work, or who do not possess the technical skills or are not able to utilize technology due to language barriers, the County utilizes other methods and media to connect them with information and services. Libraries, for example, are focal points within the community and offer a variety of brochures, flyers and announcements containing information on community activities and County services. Evidence of the heavy utilization of Fairfax County libraries is demonstrated by the **library materials circulation per capita**, which was 10.5 in FY 2006. It should be noted that this number is well above the FY 2005 mean published by ICMA for comparable jurisdictions, of 7 materials per capita. This high circulation indicates a desire among Fairfax County residents for information and the holdings of the Library system. For additional information on benchmarks, please refer to the Parks, Recreation and Libraries Program Area Summary in Volume 1.

As previously mentioned, Fairfax County is becoming an increasingly diverse community in terms of culture and language. As of 2005, 33.4 percent of Fairfax County residents spoke a language other than English at home. In an attempt to better serve the non-English speaking population, the Fairfax County Public Library has dedicated a portion of its holdings to language appropriate materials for this portion of the community. In FY 2006, **35 percent of library circulation was represented by materials in languages other than English**. Efforts are underway to refine the collection of these data.



Another important aspect of connecting people and places is actually moving them from one place to another. While transportation is largely a state function, the County supports a large portion of local transportation projects, contributes funding to Metro and the Virginia Railway Express, supports the County's CONNECTOR bus system and provides FASTRAN services to seniors, individuals who are mobility-impaired and clients of the County's human services agencies. Support of these mass transit options is intended to reduce road congestion and facilitate the transport of individuals from one place to another. In FY 2006, a **0.8 percent change in transit passengers** was experienced. Increases in the number of transit passengers boarding Metrorail in Fairfax County, the number of individuals using the County's FASTRAN system, and the number of passengers transported by the CONNECTOR bus system fueled this growth in FY 2006, due to population increases and residents' desire to avoid traffic congestion. Further growth is anticipated in FY 2007 and FY 2008.

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

Key County Indicators	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Total employment	574,210	593,742	611,042	628,642
Growth rate	3.4%	3.4%	2.9%	2.9%
Unemployment rate	2.9%	2.5%	2.5%	2.5%
Commercial/Industrial percent of total Real Estate Assessment Base	18.20%	17.36%	17.22%	19.23%
Gross County Product (in billions) - Unadjusted	\$77.007	\$83.439	\$90.627	\$98.282
Growth rate	7.4%	8.4%	8.6%	8.4%
Percent of persons living below the federal poverty line (Calendar Year)	5.0%	NA	5.0%	5.0%
Percent of homeowners that pay 30.0 percent or more of household income on housing (Calendar Year)	29.6%	NA	29.6%	29.6%
Percent of renters that pay 30.0 percent or more of household income on rent (Calendar Year)	42.0%	NA	42.0%	42.0%
Direct (excludes sublet space) office space vacancy rate (Calendar Year)	7.8%	NA	7.8%	7.8%

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

**Total employment** was selected as an indicator to illustrate the magnitude of Fairfax County's jobs base. For context, there are more jobs in Fairfax County than there are people in the entire state of Wyoming. Dr. Stephen Fuller of the Center for Regional Analysis at George Mason University provides this data for *Fairfax County's Economic Index* monthly newsletter. While related to the number of jobs, the **unemployment rate** is also included because it shows the proportion of the County's population out of work. Fairfax County enjoys a relatively low unemployment rate in comparison to state and national trends. While the County's rate was 2.5 percent for FY 2006, the Commonwealth of Virginia experienced 3.3 percent unemployment for the same period. The strength of the County's economy is even more apparent when compared to the national unemployment rate of 4.8 percent for that same timeframe.

The **Commercial/Industrial percent of total Real Estate Assessment Base** is a benchmark identified by the Board of Supervisors, which places priority on a diversified revenue base. The target is 25 percent of the assessment base. From FY 2001 to FY 2007, this percentage declined from 25.37 percent to 17.22 percent in part due to vacant office space early in this period and further exacerbated by the booming housing market attributable to record low mortgage rates that resulted in double-digit residential real estate assessment increases for consecutive years. This imbalance increased the burden on the residential component to finance government services. FY 2008 marks the first increase to the Commercial/Industrial percentage in seven years, as the housing market has slowed, resulting in lower residential real estate assessment increases, while non-residential assessments have maintained double-digit increases since FY 2006.

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According to the County's contracted economist, Dr. Fuller, **gross county product** is the overall best measure of how well the County economy is performing because it captures the value of goods and services produced in Fairfax County and can be expressed in dollars, as well the **growth rate**, which indicates an upward trend even in years when the national economy has been in a recession.

While it was recognized that **percent of persons living below the federal poverty line** is an imperfect measure due to the unrealistic level set by the federal government, i.e., \$19,806 for a family of four, it is a statistic that is regularly collected and presented in such a way that it can be compared to other jurisdictions as well as tracked over time to determine improvement. In relative terms, Fairfax County's 5.0 percent poverty rate is better than most, yet it still translates to over 50,000 persons living below the federal poverty level. *(Note: Census data is reported based upon the calendar year (CY) rather than the fiscal year and is typically available on a one-year delay. Therefore, CY 2006 data will be updated as part of the FY 2009 Advertised Budget Plan.)*

The next two measures, **percent of homeowners that pay 30 percent or more of household income on housing** and **percent of renters that pay 30 percent or more of household income on rent**, are included because they relate the cost of housing to income and provide an indication of the relative affordability of living in Fairfax County. That capacity has an effect on other aspects of the County's economy. For example, if housing is so expensive that businesses cannot attract employees locally, they may choose to relocate from Fairfax County, thus resulting in a loss of jobs. In CY 2005, 29.6 percent of homeowners paid 30 percent or more of their household income on housing, while a substantially greater number of renters, 42.0 percent, paid 30 percent or more of their household income on rent. *(Note: Census data is reported based upon the calendar year rather than the fiscal year and is typically available on a one-year delay. Therefore, CY 2006 data will be updated as part of the FY 2009 Advertised Budget Plan.)*

Finally, the **direct (excludes sublet space) office space vacancy rate** is included because it reflects yet another aspect of the health of the business community. In recessionary conditions, businesses contract and use less space. The office market showed improvement in CY 2005 when the direct office vacancy rate fell from 8.6 percent in CY 2004 to 7.8 percent. With sublet space, the vacancy rate improved to 9.6 percent, down from 11.6 percent in CY 2004. Through midyear CY 2006, the direct office vacancy rate continued to improve as it fell further to 7.3 percent while the rate including sublet space decreased to 8.9 percent. Fairfax County devotes considerable resources to attracting and maintaining businesses that will contribute to the revenue base through income and jobs, which helps to ensure a healthy local economy. *(Note: Real estate data is reported based upon the calendar year rather than the fiscal year. Furthermore, due to the timing of the release of year-end data, CY 2006 data will be updated as part of the FY 2008 Adopted Budget Plan.)*



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

Key County Indicators	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Unhealthy Air Days recorded on Fairfax County monitors, based on the EPA Air Quality Index (Calendar Year)	9	10	10	10
Overall Level of Stream Quality as a weighted index of overall watershed/ stream conditions on a scale of 5 (Excellent) to 1 (Very Poor)	2.55	2.55	2.55	2.55
Percent of Tree Coverage in County	43%	41%	41%	41%
Number of homes that could be powered as a result of County alternative power initiatives	63,000	67,901	67,000	67,000
Solid Waste Recycled as a percentage of the waste generated within the County (Calendar Year)	30.0%	30.0%	30.0%	30.0%

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The Environmental Stewardship Vision Element demonstrates the County's commitment to the environment. Rapid growth and development since the 1980's have created new challenges for environmental preservation and stewardship. In recent years, Fairfax County has sought greater integration of environmental issues into all levels of agency decision-making and a proactive approach in preventing environmental problems and associated costs. Success in this area is demonstrated by the County's Solid Waste Management Program, Wastewater Management Program, and the Department of Vehicle Services, having earned the Virginia Department of Environmental Quality's designation as Environmental Enterprises, or E2, in accordance with Virginia's Environmental Excellence Program (July 2003). This designation is given if a facility has a record of significant compliance with environmental laws and requirements and can demonstrate its commitment to improving environmental quality and evaluating the facility's environmental impacts. In addition, in FY 2006, the county was presented with a National Association of Counties Achievement Award (NACo) for its efforts to improve air quality.



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

On June 21, 2004 the Board of Supervisors adopted the Environmental Excellence 20-year Vision Plan (Environmental Agenda). The Environmental Agenda is organized into six areas: growth and land use; air quality and transportation; water quality; solid waste; parks, trails and open space; and environmental stewardship. The underlining principles of the Agenda include: the conservation of limited natural resources being interwoven into all governmental decisions; and the County commitment to provide the necessary resources to protect the environment. By adopting the Environmental Agenda, the Board of Supervisors has endorsed the continued staff effort to support the Environmental Stewardship Vision Element.

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

**Stream quality** in the County affects County residents' recreational use of streams, as well as the regional goal of removing the Chesapeake Bay from the national list of impaired bodies of water. Fairfax County is moving aggressively to develop and implement watershed management plans for the County's designated 30 watersheds in order to meet the Chesapeake Bay 2000 goal of having watershed plans completed for two-thirds of the basin before 2010. The 30 watersheds are currently grouped into 15 watershed planning projects. The Little Hunting Creek Watershed Management Plan was completed in FY 2005. The Popes

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Head Creek Watershed Management Plan was completed in FY 2006, and by the end of FY 2007 nine more watershed plans should be completed including Cameron Run, Cub Run, Bull Run, Difficult Run, Pimmit Run, Bull Neck Run, Scotts Run, Dead Run, and Turkey Run. Plans for the remaining County watersheds will be initiated during FY 2007 and 2008. As Watershed Management Plans are completed throughout the County, the list of stormwater management projects is updated. Implementation strategies and goals are developed on a watershed basis. Since 2004, a stratified random sampling procedure has been used to assess and report the conditions in the County's streams. A stream quality indicator was developed from the benthic macro-invertebrate monitoring data to establish overall watershed/stream conditions countywide. The stream quality indicator is an index value ranging from 5 to 1, with the following qualitative interpretations associated with the index values: 5 (Excellent), 4 (Good), 3 (Fair), 2 (Poor) to 1 (Very Poor). The stream quality index was 2.41 in FY 2004 and 2.55 in FY 2005. FY 2006 data is currently being analyzed by a consultant and an updated index is not yet available. A future average **stream quality index value** of 3 or greater (Fair to Good stream quality) is set forth as a 2010 goal associated with meeting Chesapeake Bay requirements. The EPA recognized Fairfax County as a Charter 2003 Clean Water Partner for its leadership role in the protection of the Chesapeake Bay (April 2003).

**Tree coverage** contributes to healthy air, clean water, preservation of habitat for birds and other wildlife, and quality and enjoyment of the environment by County residents. County planning and land development processes emphasize tree preservation and integrate this concern into new land development projects when possible. **Tree coverage** in the County is expressed as the percent of the County's land mass covered by the canopies of trees. The latest data were collected over a one-year period between the fall of 2002 and 2003 through the interpretation of high-resolution satellite imagery. Annual estimates of **tree coverage** in the County for individual years are premised on statistical analyses and knowledge of recent development activities in the County. Satellite analysis is typically done once every five years with staff estimating annual changes based on interim surveys. Despite intense development in the County over the last 20 years, the County's Urban Forest Management Division estimates that the County has a **tree coverage** level of 41 percent. This percentage compares favorably to the average levels reported by the U.S. Forest Service for urbanized areas of Virginia (35.3 percent) and Maryland (40.1 percent). The County's **tree coverage** level is above the percentage recommended by American Forests (40 percent) as the level needed to sustain an acceptable quality of life. In 2006, the County improved its ability to sustain its **tree coverage** through the completion of the Tree Action Plan which is a strategic document that will help guide our community's efforts to conserve and manage tree and forest resources over the next 20 years.

**Alternative power initiatives** highlight County efforts to contribute lowering pollution through the generation, procurement and/or use of cleaner, more efficient energy sources. These initiatives go to the heart of environmental stewardship. County **alternative power initiatives** are expressed as the equivalent number of homes that could be powered by energy realized from alternative sources, such as the energy from the County's Energy/Resource Recovery Facility and from methane recovery at the County landfill. Locally, average energy use per home equals 800 Kilowatt-hours (kWh) per month. Current electric sales from the County's resource recovery facility are approximately 51,820,750 kWh/month. Methane project sales are 2,500,000 kWh/month. FY 2006 reflects an increase because the alternative power source had an extensive overhaul the previous fiscal year, and the facility was available to operate at peak efficiency for consistent periods of time. With the overhaul completed, the increased numbers for FY 2006 reflect the facility operated at its peak efficiency without minimum down time for repairs. The projected values for FY 2007 and FY 2008 reflect the continued increased level.

Solid waste management is a key environmental responsibility, and waste reduction through reuse and **recycling** is considered the most desirable method of waste management at all government levels. In May 2004, the Board of Supervisors approved the County's Solid Waste Management Plan, putting in place an integrated management system and long-range planning for waste and recycling for the next 20 years. A number of new recycling initiatives were implemented under this plan for FY 2006 and will continue into FY 2007. These new initiatives include collecting additional recyclables curbside from residents, improving participation by County businesses in recycling and implementing a rechargeable battery recycling program. The annual countywide **recycling rate** includes data on recyclable materials collected by the County, by permitted, privately-owned refuse and recycling companies, and a variety of businesses located within the County. The County's 2006 **recycling rate** of 30 percent of the municipal solid waste stream (which includes private haulers) exceeded the state-mandated goal of 25 percent. Similar levels are anticipated in FY 2007



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and FY 2008. This rate is calculated using a formula specified in state regulations. The County is in the process of strengthening its solid waste management regulations to assist in improving the overall recycling rate. The amount of **solid waste recycled** measures material no longer of value to its owner, which would have been disposed of if not diverted to a recycling activity. Revenue is generated from the sale of recyclable materials, partially offsetting expenditure requirements. Expenditures are further reduced when materials are recycled, since disposal costs of that material are avoided. The countywide **recycling rate** is calculated on an annual basis through the authority of Fairfax County Code, Chapter 109, specifically section 109-2.2. Solid waste collectors and certain businesses operating in the County are required to prepare an annual report on the tonnage of materials collected for recycling. This report is due to the County on March 1 of each year.



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

Key County Indicators	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Volunteerism for Public Health and Community Improvement (Medical Reserve Corps (MRC), Community Health Partners and Volunteer Fairfax)	7,487	6,935	8,000	9,550
Volunteer hours leveraged by the Consolidated Community Funding Pool (CCFP)	315,352	359,315	300,000	300,000
Residents completing educational programs about local government (includes Citizens Police Academy, Neighborhood College Program, and Fairfax County Youth Leadership Program)	222	248	312	337
Percent of registered voters who voted in general and special elections	73.8%	44.8%	55.2%	34.0%
Percent of Park Authority, Fairfax County Public Schools, and Community and Recreation Services athletic fields adopted by community groups	36.1%	28.3%	32.7%	33.3%

**Volunteerism** for Public Health and Community Improvement is strongly evident in three County programs: Medical Reserve Corps (MRC), Community Health Partners (CHP) and Volunteer Fairfax. Fairfax County benefits greatly from citizens who are knowledgeable about, and actively involved in, community programs and initiatives. In February 2002, the Bioterrorism Medical Action Teams (B-MAT) Task Force was created and began recruiting teams of medical and non-medical volunteers who could be called upon to assist the Health Department in administering vaccines or dispensing medication to residents of Fairfax County and the cities of Fairfax and Falls Church in the event of a public health emergency. During FY 2004, all active B-MAT volunteers and additional community volunteers added through on-going recruitment efforts were re-organized under the auspices of the **Medical Reserve Corps (MRC)**, a national program sponsored by the Office of the Surgeon General. Fairfax County's MRC consists of physicians, Fairfax County School employees, nurses and non-medical volunteers from the community. The FY 2008 focus of MRC recruitment and training will continue to be the recruitment of ongoing MRC leadership and essential volunteers within the MRC structure with the goal of recruiting another 2,500 MRC volunteers to reach a total of 6,000 MRC volunteers by the end of FY 2008. Since October 2003, a similar partnership, **Community Health Partners**, comprised of ethnic community leaders and community volunteers, has assisted the Health Department in ongoing community outreach initiatives. The recruitment of volunteers for Community Health Partners was put on hold in FY 2006 to focus on existing volunteer training and MRC exercise planning. With the addition of a full-time MRC Coordinator and a Community Health Specialist in FY 2007, there is now a concerted effort to recruit more community volunteers. Finally, **Volunteer Fairfax**, a private, nonprofit corporation (created in 1975) to promote volunteerism through a network of over 700 nonprofit agencies, has mobilized people and other resources to meet regional community needs. **Volunteer Fairfax** serves as a central,

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accessible resource dedicated to community involvement by actively engaging in community life and promoting awareness of the needs and issues throughout Fairfax County.

**Volunteerism** not only reflects a broad-based level of engagement with diverse organizations and residents throughout the County, but also greatly benefits citizens through the receipt of expertise and assistance at minimal cost to the County. As indicated by the number of volunteer hours garnered by the **Consolidated Community Funding Pool** (CCFP), there is a strong nucleus and core of volunteers who feel empowered to freely participate in vital community programs and they “make a difference” in our community. Numbers fluctuate from year to year since new and revamped programs are funded every two years. The surge in FY 2006 volunteerism was due in part to an increased number of volunteers who sought to help the County’s effort with Hurricane Katrina in the Gulf Coast region in September 2005.

In addition to its many volunteer opportunities, Fairfax County has designed several programs to educate citizens about local government. The **Citizens Police Academy** is a 35-hour program designed to provide a unique “glimpse behind the badge” as students learn about departmental resources, programs, and the men and women who comprise an organization nationally recognized as a leader in the law enforcement community. Students learn about the breadth of resources involved in preventing and solving crime and the daily challenges faced by police officers. Annually, approximately 60-70 residents complete this course. The **Neighborhood College Program** provides training opportunities for residents or individuals who work or own businesses in Fairfax County, who are engaged in or curious about participating in their local government or in developing healthy neighborhoods and strong communities. The program utilizes a combination of panel presentations, hands-on activities, group discussions, and fieldwork. This program has experienced significant growth, rising from 41 residents in FY 2003 to 200 in FY 2007. The **Fairfax County Youth Leadership Program** is designed to educate and motivate high school students to become engaged citizens and leaders in the community. This is a very selective program with one to two students from each of the County’s 25 high schools represented. The students are chosen based on a range of criteria including student activities and awards, written essays and recommendations. The number of participants has almost doubled since its beginning. During a one-year period, the program includes a series of monthly sessions about County government, work assignments related to each session, a summer internship in a County agency and a presentation to 8<sup>th</sup> grade civics students. The goal of this initiative is to inspire young people to become citizens who will share their ideas and bring their energy to local government.

Fairfax County has a civic-minded population. The **percent of Fairfax County residents voting** in recent elections generally has approximated or surpassed state averages. The County’s voting percentage in the November 2005 General Election (FY 2006) for races in the Commonwealth of Virginia for Governor, Lieutenant Governor, Attorney General and the 17 General Assembly House of Delegates’ seats wholly or partially located in Fairfax County, was 44.8 percent compared to the statewide average of 44.9 percent. In the November 2006 General and Special Elections (FY 2007), 55.2 percent of County registrants voted in races for the U.S. Senate and three U.S. House of Representative seats partially located in Fairfax County, exceeding the statewide turnout of 52.7 percent. The November 2007 General Election will consist of several races, namely, all members of the Fairfax County Board of Supervisors, all members of the Fairfax County School Board, Sheriff, Circuit Court Clerk, Commonwealth’s Attorney, members of the Virginia State Senate and House of Delegates, and the directors for the Soil and Water Conservation District. Since historically this type of general election has generated a lower turnout in the 30-percent range, lower voter turnout is projected for FY 2008. Nevertheless, the voter participation levels in Fairfax County reflect a community that is well informed, engaged, and involved with local government to address community needs and opportunities.

Another aspect of an engaged community is the extent to which residents take advantage of opportunities to improve their physical surroundings and to maintain the facilities they use. The **percent of athletic field adoptions** by community groups is solid and evidenced by the consistent community support of approximately one-third of total fields over the recent period. **Athletic field adoptions** reduce the County’s financial burden to maintain these types of public facilities. Organizations in Fairfax County annually provide approximately \$1 million in support for facility maintenance and development. In FY 2006, the County’s Synthetic Turf Field Development Program also partnered the County with six community organizations which contributed approximately \$1.1 million to convert three existing grass fields to synthetic turf; future similar collaborations are expected and several youth athletic organizations are pursuing synthetic turf field

## Strategic Linkages

development on their own on specified County fields. In addition, Community and Recreation Services, Fairfax County Park Authority, and Fairfax County Public Schools (FCPS) continue to work with a very involved athletic community to design and implement the FCPS diamond field maintenance plan. This plan is intended to establish an enhanced level of consistent and regular field maintenance at school softball and baseball game-fields. This will benefit both scholastic users as well as community groups that are reliant upon use of these fields to operate their sports programs throughout the year.

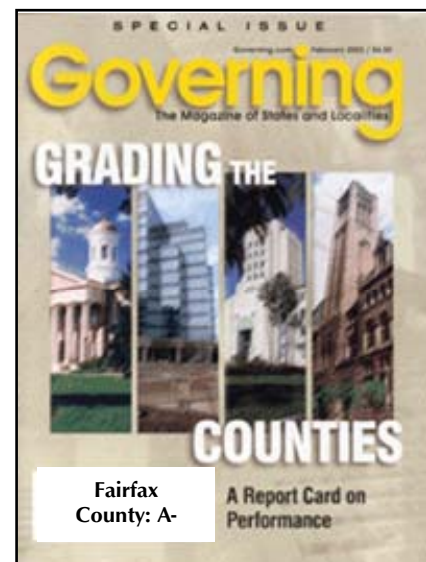


**Exercising Corporate Stewardship:** Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.

Key County Indicators	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Average tax collection rate for Real Estate Taxes, Personal Property Taxes and Business, Professional, and Occupational License Taxes	99.21%	99.24%	99.11%	99.12%
County direct expenditures per capita	\$974	\$1,008	\$1,118	\$1,099
Percent of household income spent on residential Real Estate Tax	4.32%	4.56%	4.69%	4.45%
County (merit regular) positions per 1,000 citizens	11.19	11.09	11.07	10.96
Number of consecutive years receipt of highest possible bond rating from major rating agencies (Aaa/AAA/AAA)	27	28	29	30
Cumulative savings from both County bond sales as compared to the Bond Buyer Index and County refundings (in millions)	\$323.11	\$343.94	\$346.31	\$346.31
Number of consecutive years receipt of unqualified audit	24	25	26	27

The Corporate Stewardship Vision Element is intended to demonstrate the level of effort and success that the County has in responsibly and effectively managing the public resources allocated to it. The County is well regarded for its strong financial management as evidenced by its long history of high quality financial management and reporting (**number of consecutive years receipt of highest possible bond rating and unqualified audit**). The Board of Supervisors adopted *Ten Principles of Sound Financial Management* on October 22, 1975 to ensure prudent and responsible allocation of County resources. These principles, which are reviewed, revised and updated as needed to keep County policy and practice current, have resulted in the County receiving and maintaining a Aaa bond rating from Moody's Investors Service in 1975, AAA from Standard and Poor's Corporation in 1978 and AAA from Fitch Investors Services in 1997. Maintenance of the highest rating from the major rating agencies has resulted in significant flexibility for the County in managing financial resources generating **cumulative savings from County bond sales and refundings** of \$346.31 million since 1978. This savings was achieved as a result of the strength of County credit as compared to other highly rated jurisdictions on both new money bond sales and refundings of existing debt at lower interest rates. This means that the interest costs that need to be funded by County revenues are significantly lower than they would have been if the County was not so highly regarded in financial circles as having a thoughtful and well implemented set of fiscal policies.

This strong history of corporate stewardship was also key to the naming of Fairfax County as "one of the best managed jurisdictions in America" by *Governing* Magazine and the Government Performance Project (GPP). In 2001, the GPP completed a comprehensive study evaluating the management practices of 40 counties across the country and Fairfax County received an overall grade of "A-," one of only two jurisdictions to receive this highest grade.



## Strategic Linkages

The success in managing County resources has been accompanied by the number of **merit regular positions per 1,000 citizens** being managed very closely. Since FY 1992 the ratio has declined from 13.57 to 10.96 in FY 2008. This long term decline indicates a number of things - success in utilizing technology and success in identifying public-private partnerships and/or contractual provision of service.

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

**County direct expenditures per capita** generally are increasing between FY 2005 and FY 2008. The FY 2008 decline from the FY 2007 Estimate is due to one time carryover expenditures. The primary drivers of County costs are salaries and benefits which continue to rise throughout the nation. Continuing in FY 2008, cost per capita data showing how much Fairfax County spends in each of the program areas, e.g., public safety, health and welfare, community development, etc. is included at the beginning of each program area section in Volume 1 of the FY 2008 Advertised Budget Plan. The jurisdictions selected for comparison are the Northern Virginia localities as well as those with a population of 100,000 or more elsewhere in the state (the Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually). Fairfax County's cost per capita in each of the program areas is highly competitive with others in the state.

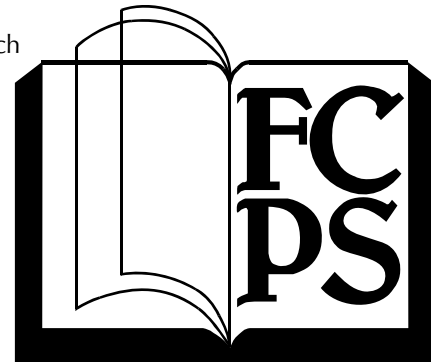
The **percent of household income spent on residential Real Estate Tax** has also increased during the period of FY 2005 to FY 2007 as the County has experienced double-digit increases in residential real estate assessments. The FY 2008 decline in the percent spent on real estate tax reflects continued growth in household income of Fairfax County residents, while residential property values have flattened. It is noted that Fairfax County continues to rely on the Real Estate Tax at least in part due to the lack of tax diversification options for counties in Virginia. In FY 2008 real property taxes total approximately 59.8 percent of total General Fund revenues.

In future years it is possible that additional Corporate Stewardship indicators, focused on customer satisfaction, could demonstrate how the County is performing in the eyes of residents and would supplement the more financially based indicators presented herein.

# Strategic Linkages

## Fairfax County Public Schools (FCPS) Strategic Governance

The School Board has launched a strategic governance initiative which includes a statement of beliefs, definition of its vision and mission, and the establishment of student achievement goals to provide a more concentrated focus on student achievement and to establish clearer accountability. In addition to specifying the results expected for students, the Board has stated operational expectations that are reasonable for the Superintendent and staff members to work within. The initiative includes those operational expectations as well as student achievement goals as measures of school system success. This new undertaking replaces the strategic goals and division wide targets which have previously been used to guide planning and budgeting within the school system.



### Beliefs

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

### Vision

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

### Mission

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

### Student Achievement Goals

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

The development of this new initiative included involvement from the community with a series of community meetings in early 2006. This initiative is discussed in more detail in the FCPS FY 2008 Proposed Budget, and available on the Schools' Web site at:

<http://www.fcps.edu/fs/budget/documents/proposed/2008/ProposedBudget08.pdf>

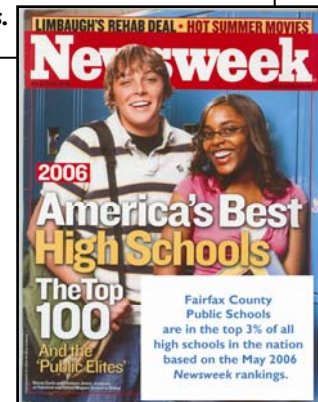
Included on the website are the **student achievement goals** and **operational expectations** which define the expected performance outcomes for both students and staff.

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

*FY 2008 projected enrollment is 164,490*

*93% of FCPS graduates continue to post secondary education*

*FCPS are in the top 3 percent of all high schools in the nation based on the 2006 Newsweek rankings.*



*FCPS ranks 5<sup>th</sup> when compared to other local districts in average cost per pupil.*

*\$12,853 in FY 2007*

*FCPS students scored an average of 1643 on the SAT, exceeding both the State and national average for 2006:*

<b>FCPS</b>	<b>1643</b>
<b>VA</b>	<b>1525</b>
<b>Nation</b>	<b>1518</b>

# County of Fairfax, Virginia

## General Fund Statement

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This section includes:

- General Fund Statement (Page 68)
- General Fund Direct Expenditures by Agency (Page 71)

**FY 2008**  
**Advertised Budget Plan**

**FY 2008 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
<b>Beginning Balance <sup>1</sup></b>	<b>\$177,532,148</b>	<b>\$63,475,466</b>	<b>\$168,890,407</b>	<b>\$93,414,642</b>	<b>(\$75,475,765)</b>	<b>(44.69%)</b>
<b>Revenue <sup>2</sup></b>						
Real Property Taxes	\$1,783,844,578	\$1,892,239,118	\$1,891,956,361	\$1,968,062,309	\$76,105,948	4.02%
Personal Property Taxes <sup>3</sup>	289,713,506	304,353,880	299,359,942	302,154,885	2,794,943	0.93%
General Other Local Taxes	498,105,451	488,866,064	470,748,532	483,128,815	12,380,283	2.63%
Permit, Fees & Regulatory Licenses	31,621,985	33,546,014	33,457,680	33,530,341	72,661	0.22%
Fines & Forfeitures	15,077,117	15,241,666	14,295,939	14,321,557	25,618	0.18%
Revenue from Use of Money & Property	73,226,569	74,366,689	92,795,521	92,018,072	(777,449)	(0.84%)
Charges for Services	57,537,996	55,878,477	56,140,459	57,326,303	1,185,844	2.11%
Revenue from the Commonwealth <sup>3</sup>	297,739,216	296,317,164	299,787,837	300,681,980	894,143	0.30%
Revenue from the Federal Government	48,017,612	44,050,780	31,231,394	30,646,187	(585,207)	(1.87%)
Recovered Costs/Other Revenue	7,767,348	7,209,208	7,499,476	7,612,840	113,364	1.51%
<b>Total Revenue</b>	<b>\$3,102,651,378</b>	<b>\$3,212,069,060</b>	<b>\$3,197,273,141</b>	<b>\$3,289,483,289</b>	<b>\$92,210,148</b>	<b>2.88%</b>
<b>Transfers In</b>						
105 Cable Communications	\$2,104,307	\$2,408,050	\$2,408,050	\$2,530,299	\$122,249	5.08%
503 Department of Vehicle Services	500,000	0	0	0	0	-
<b>Total Transfers In</b>	<b>\$2,604,307</b>	<b>\$2,408,050</b>	<b>\$2,408,050</b>	<b>\$2,530,299</b>	<b>\$122,249</b>	<b>5.08%</b>
<b>Total Available</b>	<b>\$3,282,787,833</b>	<b>\$3,277,952,576</b>	<b>\$3,368,571,598</b>	<b>\$3,385,428,230</b>	<b>\$16,856,632</b>	<b>0.50%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$599,381,725	\$671,697,823	\$673,209,195	\$695,844,817	\$22,635,622	3.36%
Operating Expenses	343,308,918	346,007,774	377,230,945	350,475,549	(26,755,396)	(7.09%)
Recovered Costs	(43,625,753)	(42,653,284)	(42,998,330)	(43,417,066)	(418,736)	0.97%
Capital Equipment	2,833,717	3,102,761	5,398,092	1,390,738	(4,007,354)	(74.24%)
Fringe Benefits	165,234,354	191,123,315	191,270,000	199,578,597	8,308,597	4.34%
<b>Total Direct Expenditures</b>	<b>\$1,067,132,961</b>	<b>\$1,169,278,389</b>	<b>\$1,204,109,902</b>	<b>\$1,203,872,635</b>	<b>(\$237,267)</b>	<b>(0.02%)</b>

## FY 2008 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
<b>Transfers Out</b>						
002 Revenue Stabilization Fund	\$44,805,842	\$0	\$0	\$0	\$0	-
090 Public School Operating <sup>4</sup>	1,431,337,820	1,525,218,089	1,533,218,089	1,586,600,722	53,382,633	3.48%
100 County Transit Systems	26,387,571	30,695,510	30,995,510	34,667,083	3,671,573	11.85%
102 Federal/State Grant Fund	9,491,657	5,476,204	4,676,204	4,293,491	(382,713)	(8.18%)
103 Aging Grants & Programs	2,692,414	3,537,163	3,537,163	3,783,440	246,277	6.96%
104 Information Technology	19,160,911	12,539,576	13,499,576	12,360,015	(1,139,561)	(8.44%)
106 Fairfax-Falls Church Community Services Board	90,977,221	97,480,840	97,935,840	101,091,229	3,155,389	3.22%
109 Refuse Collection and Recycling Operations	210,000	0	90,000	0	(90,000)	(100.00%)
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery (ERR) Facility	1,578,057	0	1,365,637	0	(1,365,637)	(100.00%)
118 Consolidated Community Funding Pool	7,470,111	8,324,073	8,324,073	8,720,769	396,696	4.77%
119 Contributory Fund	12,103,301	11,585,429	12,226,230	13,037,140	810,910	6.63%
120 E-911 Fund	13,745,258	8,892,287	8,892,287	9,181,598	289,311	3.25%
141 Elderly Housing Programs	1,389,421	1,450,052	1,695,052	1,536,659	(158,393)	(9.34%)
192 School Grants & Self Supporting Fund	1,482,598	0	0	0	0	-
200 County Debt Service	98,715,157	110,691,161	110,691,161	113,374,133	2,682,972	2.42%
201 School Debt Service	130,281,443	142,269,368	142,269,368	147,858,704	5,589,336	3.93%
302 Library Construction	3,568,882	0	0	0	0	-
303 County Construction	28,417,771	18,560,418	29,985,427	18,555,230	(11,430,197)	(38.12%)
304 Transportation Improvements	1,000,000	0	800,000	0	(800,000)	(100.00%)
308 Public Works Construction	330,844	2,585,000	0	0	0	-
309 Metro Operations & Construction	21,316,309	20,316,309	20,316,309	20,316,309	0	0.00%
312 Public Safety Construction	19,445,000	5,855,150	6,605,150	4,820,972	(1,784,178)	(27.01%)
317 Capital Renewal Construction	11,394,059	5,641,000	5,641,000	868,321	(4,772,679)	(84.61%)
318 Stormwater Management Program	17,900,000	0	0	0	0	-
319 The Penny for Affordable Housing Fund	17,900,000	0	0	0	0	-
340 Housing Assistance Program	935,000	935,000	935,000	935,000	0	0.00%
500 Retiree Health Benefits Fund	3,818,110	4,070,579	4,070,579	4,610,988	540,409	13.28%
501 County Insurance Fund	18,243,417	12,861,108	17,861,108	13,148,743	(4,712,365)	(26.38%)
504 Document Services Division	3,150,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	5,016,291	1,816,291	1,816,291	1,814,103	(2,188)	(0.12%)
506 Health Benefits Trust Fund	0	8,200,000	8,200,000	8,200,000	0	0.00%
<b>Total Transfers Out</b>	<b>\$2,046,764,465</b>	<b>\$2,044,400,607</b>	<b>\$2,071,047,054</b>	<b>\$2,115,174,649</b>	<b>\$44,127,595</b>	<b>2.13%</b>
<b>Total Disbursements</b>	<b>\$3,113,897,426</b>	<b>\$3,213,678,996</b>	<b>\$3,275,156,956</b>	<b>\$3,319,047,284</b>	<b>\$43,890,328</b>	<b>1.34%</b>



## FY 2008 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
<b>Total Ending Balance</b>	<b>\$168,890,407</b>	<b>\$64,273,580</b>	<b>\$93,414,642</b>	<b>\$66,380,946</b>	<b>(\$27,033,696)</b>	<b>(28.94%)</b>
Less:						
Managed Reserve	\$63,475,466	\$64,273,580	\$65,503,139	\$66,380,946	\$877,807	1.34%
Reserve for Board consideration <sup>5</sup>			21,821,771		(21,821,771)	(100.00%)
<b>Total Available<sup>6</sup></b>	<b>\$105,414,941</b>	<b>\$0</b>	<b>\$6,089,732</b>	<b>\$0</b>	<b>(\$6,089,732)</b>	<b>0.00%</b>

<sup>1</sup> The *FY 2007 Revised Budget Plan* Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2006 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2007 Revised beginning balance reflects a net increase of \$12,133,368 based on an increase of \$11,021,904 in FY 2006 revenues and a decrease of \$1,111,464 in FY 2006 expenditures. Details of the FY 2006 audit adjustments will be included in the FY 2007 Third Quarter Package.

<sup>2</sup> *FY 2007 Revised Budget Plan* revenues reflect a net decrease of \$6,043,636 based on revised revenue estimates as of November 2006. The *FY 2007 Third Quarter Review* will contain a detailed explanation of these changes.

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

<sup>4</sup> In accordance with the Board adopted guidelines for the FY 2008 Budget, the proposed County General Fund transfer for school operations in FY 2008 totals \$1,586,600,722, an increase of 3.5 percent over the FY 2007 Adopted Budget Plan plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence resulting in an increase of \$61,382,633 or 4.02 percent over the FY 2007 Adopted Budget Plan transfer. It should be noted that the Fairfax County Public Schools Superintendent's Proposed budget reflects a General Fund transfer of \$1,603,345,743, an increase of 4.6 percent over the FY 2007 Adopted Budget Plan plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence resulting in an increase of \$78,127,654 or 5.12 percent over the FY 2007 Adopted Budget Plan transfer. Adjustments to the Superintendent's Proposed budget, adopted by the School Board on February 7, 2007 will be reflected in the County Executive's Budget Message.

<sup>5</sup> As part of their deliberations on the *FY 2006 Carryover Review*, the Board of Supervisors identified funding of \$21.8 million to be held in reserve to address future requirements including *FY 2007 Third Quarter Review* adjustments or FY 2008 Budget development. It should be noted that as part of the FY 2008 Advertised Budget Plan this reserve has been utilized to balance the budget.

<sup>6</sup> The *FY 2007 Revised Budget Plan* Total Available reflects net funding of \$6.1 million as a result of FY 2006 audit adjustments of \$12.1 million offset by a reduction of \$6.0 million in FY 2007 revenues as a result of revised revenue estimates as of November 2006. It should be noted that as part of the FY 2008 Advertised Budget Plan this reserve has been utilized to balance the budget.

# FY 2008 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Legislative-Executive Functions / Central Services</b>							
01	Board of Supervisors	\$4,025,655	\$4,728,672	\$4,728,672	\$5,091,964	\$363,292	7.68%
02	Office of the County Executive	7,261,738	7,857,335	7,964,132	7,975,255	11,123	0.14%
04	Department of Cable Communications and Consumer Protection	1,227,163	1,504,130	1,520,557	1,521,666	1,109	0.07%
06	Department of Finance	8,086,426	8,787,172	8,909,882	8,903,962	(5,920)	(0.07%)
11	Department of Human Resources	6,508,359	6,635,733	6,755,076	6,927,860	172,784	2.56%
12	Department of Purchasing and Supply Management	4,500,836	4,945,863	5,080,569	5,090,522	9,953	0.20%
13	Office of Public Affairs	1,208,726	1,406,837	1,477,485	1,501,734	24,249	1.64%
15	Office of Elections	2,836,614	3,156,167	3,237,289	3,164,028	(73,261)	(2.26%)
17	Office of the County Attorney	5,654,441	5,952,042	6,140,539	6,206,542	66,003	1.07%
20	Department of Management and Budget	2,767,381	3,121,281	3,254,579	3,189,498	(65,081)	(2.00%)
37	Office of the Financial and Program Auditor	195,101	225,310	225,310	234,791	9,481	4.21%
41	Civil Service Commission	223,057	475,022	481,289	483,778	2,489	0.52%
57	Department of Tax Administration	21,858,560	23,200,188	23,988,068	23,570,203	(417,865)	(1.74%)
70	Department of Information Technology	24,174,830	26,815,663	28,784,186	28,188,478	(595,708)	(2.07%)
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$90,528,887</b>	<b>\$98,811,415</b>	<b>\$102,547,633</b>	<b>\$102,050,281</b>	<b>(\$497,352)</b>	<b>(0.48%)</b>
<b>Judicial Administration</b>							
80	Circuit Court and Records	\$9,556,911	\$10,253,225	\$10,677,182	\$10,450,912	(\$226,270)	(2.12%)
82	Office of the Commonwealth's Attorney	1,897,173	2,210,408	2,210,408	2,321,460	111,052	5.02%
85	General District Court	2,003,105	2,229,288	2,256,407	2,285,064	28,657	1.27%
91	Office of the Sheriff	16,381,158	16,807,015	16,544,544	16,863,902	319,358	1.93%
<b>Total Judicial Administration</b>		<b>\$29,838,347</b>	<b>\$31,499,936</b>	<b>\$31,688,541</b>	<b>\$31,921,338</b>	<b>\$232,797</b>	<b>0.73%</b>
<b>Public Safety</b>							
04	Department of Cable Communications and Consumer Protection	\$1,036,111	\$948,055	\$948,055	\$984,443	\$36,388	3.84%
31	Land Development Services	10,120,541	10,515,898	10,849,561	10,738,283	(111,278)	(1.03%)
81	Juvenile and Domestic Relations District Court	18,832,843	20,300,176	21,017,093	21,279,447	262,354	1.25%
90	Police Department	152,189,837	162,425,005	168,609,107	169,214,279	605,172	0.36%
91	Office of the Sheriff	36,802,549	38,606,113	39,271,805	40,591,199	1,319,394	3.36%
92	Fire and Rescue Department	150,327,475	166,326,228	170,793,830	167,904,105	(2,889,725)	(1.69%)
93	Office of Emergency Management	762,994	1,446,909	1,759,069	1,922,027	162,958	9.26%
<b>Total Public Safety</b>		<b>\$370,072,350</b>	<b>\$400,568,384</b>	<b>\$413,248,520</b>	<b>\$412,633,783</b>	<b>(\$614,737)</b>	<b>(0.15%)</b>

## FY 2008 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Public Works</b>							
08	Facilities Management Department	\$38,941,037	\$42,928,458	\$44,003,385	\$47,610,896	\$3,607,511	8.20%
25	Business Planning and Support	373,675	409,698	416,698	414,712	(1,986)	(0.48%)
26	Office of Capital Facilities	9,188,293	9,624,449	10,122,656	11,519,146	1,396,490	13.80%
29	Stormwater Management	9,236,578	10,521,973	12,430,801	10,473,543	(1,957,258)	(15.75%)
87	Unclassified Administrative Expenses	230,709	253,925	903,925	503,925	(400,000)	(44.25%)
<b>Total Public Works</b>		<b>\$57,970,292</b>	<b>\$63,738,503</b>	<b>\$67,877,465</b>	<b>\$70,522,222</b>	<b>\$2,644,757</b>	<b>3.90%</b>
<b>Health and Welfare</b>							
67	Department of Family Services	\$182,229,029	\$194,184,111	\$192,321,263	\$187,732,921	(\$4,588,342)	(2.39%)
68	Department of Administration for Human Services	10,510,249	10,870,330	11,022,526	11,166,523	143,997	1.31%
69	Department of Systems Management for Human Services	5,232,463	5,762,200	5,964,405	5,992,082	27,677	0.46%
71	Health Department	40,967,673	45,168,186	47,915,194	46,404,057	(1,511,137)	(3.15%)
<b>Total Health and Welfare</b>		<b>\$238,939,414</b>	<b>\$255,984,827</b>	<b>\$257,223,388</b>	<b>\$251,295,583</b>	<b>(\$5,927,805)</b>	<b>(2.30%)</b>
<b>Parks, Recreation and Libraries</b>							
50	Department of Community and Recreation Services	\$14,641,280	\$20,434,272	\$21,381,464	\$21,864,006	\$482,542	2.26%
51	Fairfax County Park Authority	24,348,931	25,766,192	26,247,812	26,110,649	(137,163)	(0.52%)
52	Fairfax County Public Library	32,421,166	30,378,466	35,744,491	33,536,725	(2,207,766)	(6.18%)
<b>Total Parks, Recreation and Libraries</b>		<b>\$71,411,377</b>	<b>\$76,578,930</b>	<b>\$83,373,767</b>	<b>\$81,511,380</b>	<b>(\$1,862,387)</b>	<b>(2.23%)</b>
<b>Community Development</b>							
16	Economic Development Authority	\$6,413,384	\$6,628,342	\$6,628,342	\$6,673,818	\$45,476	0.69%
31	Land Development Services	13,063,348	14,911,888	16,433,062	15,500,045	(933,017)	(5.68%)
35	Department of Planning and Zoning	9,054,187	10,513,788	11,538,565	11,078,263	(460,302)	(3.99%)
36	Planning Commission	659,604	726,864	726,922	751,226	24,304	3.34%
38	Department of Housing and Community Development	5,978,804	6,971,863	7,127,029	7,014,265	(112,764)	(1.58%)
39	Office of Human Rights	1,120,128	1,300,730	1,312,918	1,332,472	19,554	1.49%
40	Department of Transportation	5,483,597	7,010,758	9,733,206	7,460,910	(2,272,296)	(23.35%)
<b>Total Community Development</b>		<b>\$41,773,052</b>	<b>\$48,064,233</b>	<b>\$53,500,044</b>	<b>\$49,810,999</b>	<b>(\$3,689,045)</b>	<b>(6.90%)</b>
<b>Nondepartmental</b>							
87	Unclassified Administrative Expenses	\$50,177	\$0	\$0	\$1,050,000	\$1,050,000	-
89	Employee Benefits	166,549,065	194,032,161	194,650,544	203,077,049	8,426,505	4.33%
<b>Total Nondepartmental</b>		<b>\$166,599,242</b>	<b>\$194,032,161</b>	<b>\$194,650,544</b>	<b>\$204,127,049</b>	<b>\$9,476,505</b>	<b>4.87%</b>
<b>Total General Fund Direct Expenditures</b>		<b>\$1,067,132,961</b>	<b>\$1,169,278,389</b>	<b>\$1,204,109,902</b>	<b>\$1,203,872,635</b>	<b>(\$237,267)</b>	<b>(0.02%)</b>

# County of Fairfax, Virginia

## General Fund Revenue Overview

This section includes:

- Summary of General Fund Revenue (Page 74)
- Major Revenue Sources (Page 77)
- Real Estate Tax (Page 78)
- Personal Property Tax (Page 85)
- Local Sales Tax (Page 89)
- Business, Professional and Occupational License Tax (Page 93)

**FY 2008**  
**Advertised Budget Plan**

# General Fund Revenue Overview

## SUMMARY OF GENERAL FUND REVENUE

Category	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan <sup>1</sup>	FY 2008 Advertised Budget Plan	Over the FY 2007 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$1,783,844,578	\$1,892,239,118	\$1,891,956,361	\$1,968,062,309	\$76,105,948	4.02%
Personal Property Taxes - Current and Delinquent <sup>2</sup>	497,554,711	515,667,824	510,673,886	513,468,829	2,794,943	0.55%
Other Local Taxes	498,105,451	488,866,064	470,748,532	483,128,815	12,380,283	2.63%
Permits, Fees and Regulatory Licenses	31,621,985	33,546,014	33,457,680	33,530,341	72,661	0.22%
Fines and Forfeitures	15,077,117	15,241,666	14,295,939	14,321,557	25,618	0.18%
Revenue from Use of Money/Property	73,226,569	74,366,689	92,795,521	92,018,072	(777,449)	-0.84%
Charges for Services	57,537,996	55,878,477	56,140,459	57,326,303	1,185,844	2.11%
Revenue from the Commonwealth and Federal Governments <sup>2</sup>	137,915,622	129,054,000	119,705,287	120,014,223	308,936	0.26%
Recovered Costs/ Other Revenue	7,767,349	7,209,208	7,499,476	7,612,840	113,364	1.51%
<b>Total Revenue</b>	<b>\$3,102,651,378</b>	<b>\$3,212,069,060</b>	<b>\$3,197,273,141</b>	<b>\$3,289,483,289</b>	<b>\$92,210,148</b>	<b>2.88%</b>
Transfers In	2,604,307	2,408,050	2,408,050	2,530,299	122,249	5.08%
<b>Total Receipts</b>	<b>\$3,105,255,685</b>	<b>\$3,214,477,110</b>	<b>\$3,199,681,191</b>	<b>\$3,292,013,588</b>	<b>\$92,332,397</b>	<b>2.89%</b>

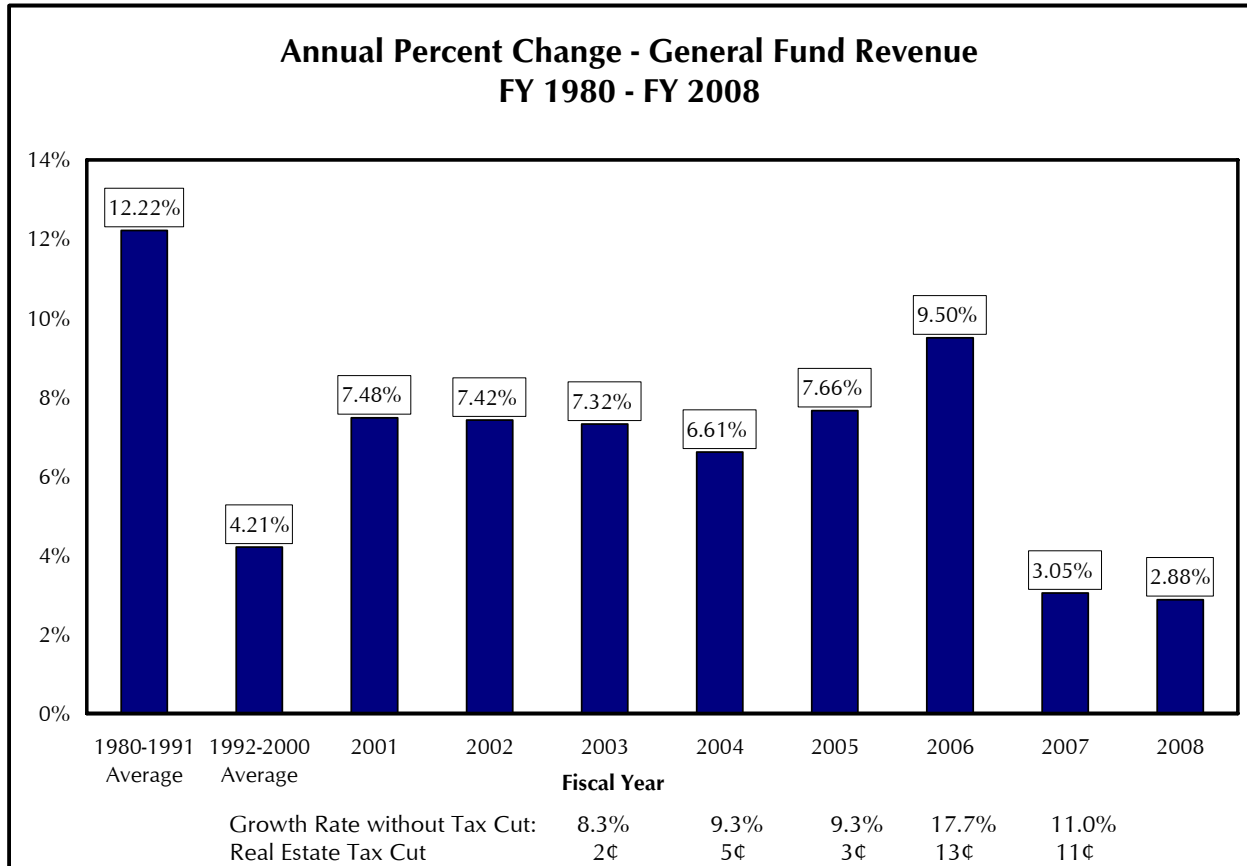
<sup>1</sup> FY 2007 revenue estimates were revised as part of a fall 2006 review of revenues. Explanations of these changes can be found in the following narrative. The *FY 2006 Third Quarter Review* will contain further adjustments as necessary.

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

As reflected in the preceding table, FY 2008 General Fund revenues are projected to be \$3,289,483,289, an increase of \$92,210,148, or 2.9 percent, over the *FY 2007 Revised Budget Plan*. This revenue increase is primarily the result of a 4.0 percent increase in Real Estate Tax revenue. Growth in Real Estate Tax revenue is the result of a 4.15 percent increase in the Real Estate assessment base. In addition to the Real Estate Tax revenue shown above, the projected value of one penny of the Real estate Tax rate (\$22.7 million) is allocated to Fund 318, Stormwater Management Program, and Fund 319, The Penny for Affordable Housing Fund. Incorporating Transfers In, FY 2007 General Fund receipts are anticipated to be \$3,292,013,588. The Transfers In to the General Fund reflects \$2.5 million from Fund 105, Cable Communications for use of County rights of way and indirect support provided by the County's General Fund agencies.

# General Fund Revenue Overview

The following chart shows General Fund revenue growth since FY 1980. From FY 1980 to FY 1991, average annual General Fund revenue growth exceeded 12 percent per year. From FY 1992 to FY 2000, however, General Fund revenues grew at an average annual rate of only 4.2 percent. Moderate growth rates ranging from 6.6 percent to 7.7 percent were experienced during the period from FY 2001 to FY 2005. General Fund revenue rose 9.5 percent in FY 2006 due to the strong overall economy – the real estate market, business spending, and a nearly 160 percent increase in interest on investments. Revenue growth is expected to substantially moderate in FY 2007 and FY 2008 with projected rates of 3.1 percent and 2.9 percent, respectively. The growth rates below are after Real Estate Tax rate reductions totaling 34 cents from FY 2002 through FY 2007.



### **Economic Indicators**

The national economy, as measured by real Gross Domestic Product, rose 3.4 percent in 2006, the strongest rate in two years. The rise was attributed to increased consumer spending which more than offset weakened investment in home building. U.S. inflation rose at a rate of 3.2 percent in 2006, after rising to a five year high in 2005. The Federal Reserve kept the federal funds rate at 5.25 percent from June 2006 through January 2007. The statement from the January 2007 Federal Open Market Committee meeting indicated that inflationary pressures are likely to moderate further. Consumer confidence posted gains from November 2006 to January 2007 fueled primarily by the favorable U.S. job market. Despite declines in manufacturing and housing related jobs, the U.S. economy added 1.8 million jobs during 2006 and ended the year with a favorable 4.5 percent unemployment rate.

The local economy continued to expand in 2006. After advancing a revised 6.1 percent in 2005, Gross County Product (GCP), adjusted for inflation, grew at an estimated 6.8 percent in 2006. The County's Coincident Index, which represents the current state of the County's economy rose in November compared to November 2005. This was the 36<sup>th</sup> consecutive month that the Coincident Index increased over the same month the prior year. The County's Leading Index experienced uneven performance during 2006 with offsetting losses and gains. Dr. Stephen Fuller of George Mason University and the County's economic advisor

# General Fund Revenue Overview

indicates that the County's economy is in transition from the fast growth of the past three years to a slower growing expansion.

## Housing Market

After six years of double-digit growth in Fairfax County residential assessments, the housing market reversed course in 2006. The number of homes listed for sale increased dramatically, the number of homes sold dropped and prices fell marginally. On average, there were over twice as many homes for sale each month in 2006 compared to 2005; although in a few months, the number of active listings was four times as many as the same month the prior year. While the number of homes on the market climbed, homes took longer to sell. In December 2006, a home in Fairfax County was on the market an average of 97 days according to the Metropolitan Regional Information System (MRIS), compared to the 2005 average of 21 days and the December 2005 average of just 15 days. The increase in the inventory of homes for sale brought more balance to the market as sellers negotiated in order to sell their home. During the last half of 2006, homes were selling for just 93 percent of their list price compared to an average of over 99 percent for all of 2005. Overall, preliminary figures from the Northern Virginia Association of Realtors (NVAR), indicate that the number of homes sold in Fairfax County in 2006 was down over 34 percent to 15,181 from the 23,114 homes sold in 2005.

These changes in the residential market brought a rapid end to double-digit price appreciation. In 2005, the average home sales price rose nearly 23 percent over 2004. Price appreciation decelerated to just 5 to 7 percent during the first four months of 2006 and by May, the average price of a home sold rose just 0.6 percent over May 2005. From July to year-end, the average sales price fell each month compared to the same month in 2005. As a result of the housing market decline, the mean residential assessed value of a home in Fairfax County fell to \$542,744 in FY 2008, a decrease of 0.33 percent from the FY 2007 value of \$544,541.

The slowdown in the residential housing market is expected to continue into 2007 as job growth slows and the economy expands at a reduced pace. Based on Stephen Fuller's projections, 17,300 net new jobs are expected to be created in Fairfax County in 2007, an 11.3 percent decrease from the 19,500 jobs created in 2006. Mortgage interest rates are expected to increase moderately but remain relatively low on a historical basis throughout the coming year. Recovery in the residential housing market is likely to be gradual and most economists do not expect to see any price appreciation until mid- to late 2007.

## Nonresidential Market

The 2006 nonresidential real estate market was robust. Leasing activity during 2006 totaled 10.8 million square feet, the third highest total recorded by the Fairfax County Economic Development Authority. An additional 1.7 million square feet of office space was delivered in 2006 bringing the total County inventory to 105.2 million square feet. Due to the rise in office space, the County's direct office vacancy rose from the mid-year 2006 rate of 7.3 percent to 7.7 percent at year-end 2006, but still slightly down from the 7.8 percent recorded at year-end 2005. Including sublet space, the year-end 2006 overall office vacancy rate was 9.2 percent, down from 9.7 percent at year-end 2005. An additional 5.8 million square feet of new space is scheduled to be added to the market within the next 18 months, the most new construction in six years. A small up-tick in the office vacancy rate is likely in 2007 as this space comes on-line. As of the end of the end of 2006, 32 buildings were under construction. According to the Economic Development Authority, 22 of these buildings were 100 percent speculative, an indication of business confidence in the Fairfax County economy.

## **Real Estate Tax Revenue**

Current and delinquent FY 2008 Real Estate Tax revenues in Fairfax County comprise 59.8 percent of total General Fund revenue and are the driving force of the overall revenue change. FY 2008 Real Estate property values were established as of January 1, 2007 and reflect market activity through calendar year 2006. The Real Estate Tax base is projected to increase 4.15 percent in FY 2008, and is made up of a 2.47 percent rise in total equalization (reassessment of existing residential and non-residential properties), and new construction of 1.68 percent. The FY 2007 and FY 2008 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 2006 collections, and FY 2007 year-to-date trends.

# General Fund Revenue Overview

## MAJOR REVENUE SOURCES

The following major revenue categories comprise 98.0 percent of total FY 2008 General Fund revenue and are discussed in this section. Unless otherwise indicated, comparative data are presented relative to the *FY 2007 Revised Budget Plan*. The revenue estimates for all General Fund Revenue categories are shown in the Summary Schedule of General Fund Revenues in the section of this volume entitled "Financial, Statistical and Summary Tables."

Category	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan <sup>1</sup>	FY 2008 Advertised Budget Plan	Change from the FY 2007 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Tax - Current	\$1,772,129,121	\$1,883,879,440	\$1,880,240,905	\$1,956,346,853	\$76,105,948	4.05%
Personal Property Tax - Current <sup>2</sup>						
Paid Locally	481,746,584	503,660,908	498,470,010	501,264,953	2,794,943	0.56%
Reimbursed by Commonwealth	277,509,629	292,346,964	287,156,066	289,951,009	2,794,943	0.97%
Local Sales Tax	204,236,955	211,313,944	211,313,944	211,313,944	0	0.00%
Recordation/Deed of Conveyance Taxes	152,475,529	166,133,236	158,588,505	164,139,098	5,550,593	3.50%
Gas & Electric Utility Taxes	51,395,097	48,674,084	35,152,053	33,304,953	(1,847,100)	-5.25%
Telephone Utility & Mobile Telephone Taxes	44,239,144	45,745,105	45,163,431	45,936,936	773,505	1.71%
Communications Sales Tax	59,031,941	52,390,857	26,974,513	0	(26,974,513)	-100.00%
Transient Occupancy Tax	0	0	26,974,513	53,949,026	26,974,513	100.00%
Business, Professional and Occupational License Tax- Current	18,683,140	19,404,176	19,916,227	20,912,038	995,811	5.00%
Cigarette Tax	125,169,480	130,253,143	131,427,954	137,999,352	6,571,398	5.00%
Permits, Fees and Regulatory Licenses	10,381,450	11,532,018	10,381,450	10,381,450	0	0.00%
Interest on Investments	31,621,985	33,546,014	33,457,680	33,530,341	72,661	0.22%
Charges for Services	70,058,334	71,187,926	89,574,910	88,777,592	(797,318)	-0.89%
Revenue from the Commonwealth and Federal Governments <sup>2</sup>	57,537,996	55,878,477	56,140,459	57,326,303	1,185,844	2.11%
<b>Total Major Revenue Sources</b>	<b>\$3,012,385,423</b>	<b>\$3,151,339,384</b>	<b>\$3,132,167,897</b>	<b>\$3,223,883,118</b>	<b>\$91,715,221</b>	<b>2.93%</b>

<sup>1</sup> FY 2007 revenue estimates were revised as part of a fall 2006 revenue review. Explanations of these changes can be found in the following narrative. The *FY 2006 Third Quarter Review* will contain further adjustments as necessary.

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



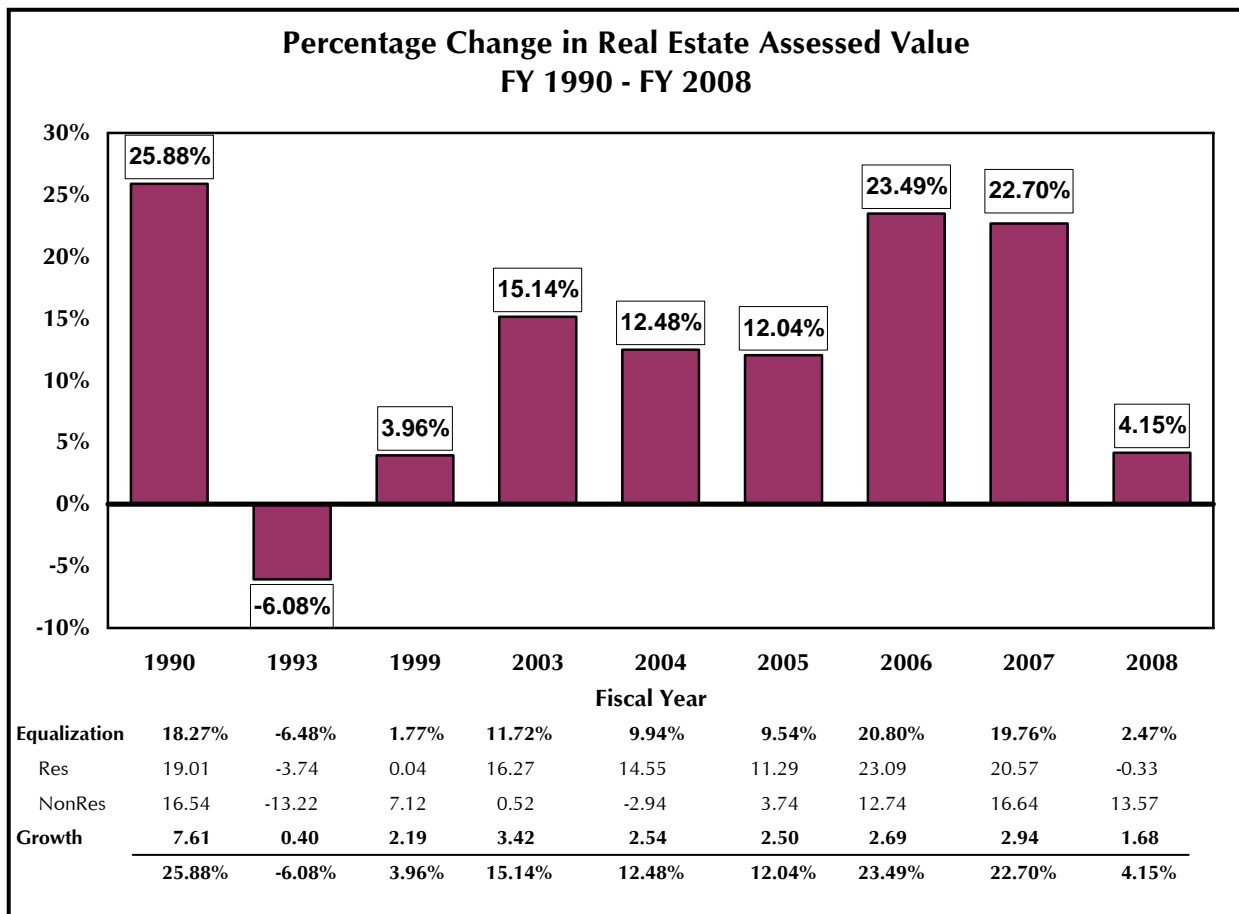
# General Fund Revenue Overview

## REAL ESTATE TAX-CURRENT

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$1,772,129,121	\$1,883,879,440	\$1,880,240,905	\$1,956,346,853	\$76,105,948	4.05%

The FY 2008 Advertised Budget Plan estimate for Current Real Estate Taxes is \$1,956,346,853, and represents an increase of \$76,105,948, or 4.1 percent, over the *FY 2007 Revised Budget Plan*. This revenue increase is the result of a 4.15 percent increase in the FY 2008 value of assessed real property and is comprised of a rise in equalization of 2.47 percent and an increase of 1.68 percent in new growth. The FY 2008 figures reflected in this document are based on final assessments for Tax Year 2007 (FY 2008), which was established as of January 1, 2007. In addition to the revenue shown in the table above, the projected value of one penny on the real estate tax rate (\$22.7 million) is allocated to both the Stormwater Management Program and The Penny for Affordable Housing Fund. Throughout FY 2008, Real Estate Tax revenues will be adjusted as necessary to reflect changes in exonerations, tax abatements, and supplemental assessments, as well as, any differences in the projected collection rate of 99.61 percent

The following chart shows changes in the County's assessed value base in FY 1990, FY 1993, FY 1999, and from FY 2003 to FY 2008.



# General Fund Revenue Overview

The FY 2008 **Main Assessment Book Value** is \$228,499,236,560 and represents an increase of \$9,093,832,790, or 4.15 percent, over the FY 2007 main assessment book value of \$219,405,403,770. Prior to FY 2008, assessments had experienced double-digit increases for six consecutive years. The FY 2008 rise is the lowest increase in nine years and represents an abrupt deceleration from the 22.70 percent advance in FY 2007. Dramatic changes in assessment growth have occurred before. Following a 25.88 percent increase in FY 1990, the assessment base rose 16.8 percent in FY 1991 but then declined 0.96 percent in FY 1992. Assessments continued to fall in FY 1993 and FY 1994, at rates of -6.08 percent and -1.38 percent, respectively. After the recession, the value of real property increased at modest annual rates, averaging 2.5 percent from FY 1995 through FY 1999. During this period, growth in assessments just slightly exceeded the corresponding 2.2 percent average annual rate of inflation. It was not until FY 1999 that the assessment base exceeded its FY 1991 level. In FY 2000 and FY 2001, assessments grew at moderate rates of 6.3 percent and 8.9 percent, respectively. From FY 2002 through FY 2007, the assessment base experienced double digit advances.

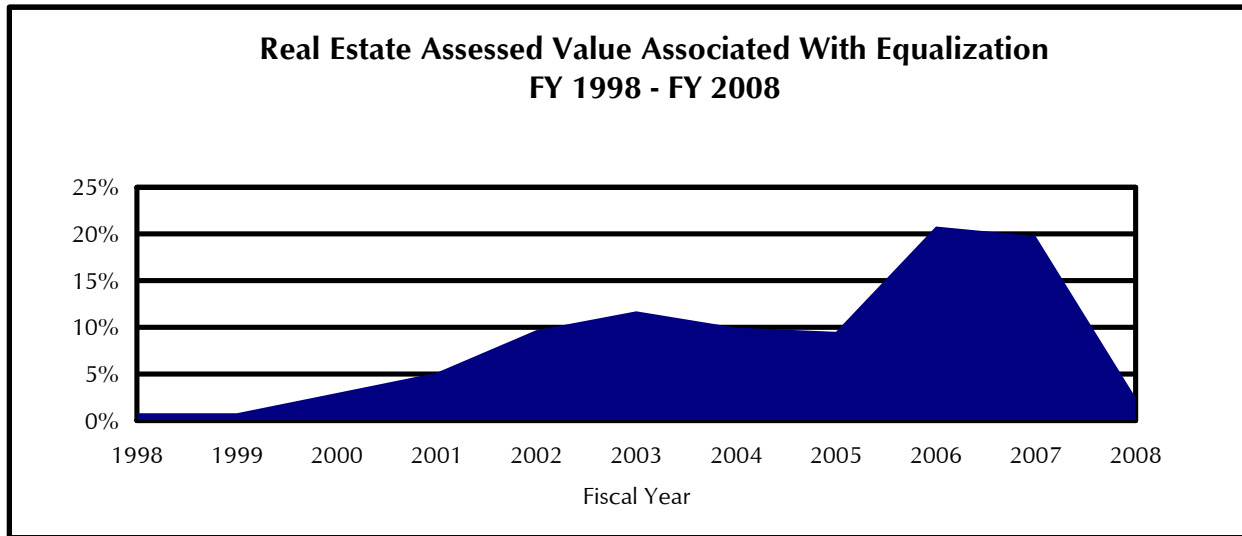
The overall increase in the assessment base includes **equalization**, the reassessment of existing properties, and **normal growth**, which is associated with construction of new properties in Fairfax County. The FY 2008 assessment base reflects a slight decrease of 0.33 percent in the values of existing residential properties and a 13.57 percent increase in nonresidential properties. The decline in residential properties is the first decrease in value since FY 1998 when residential property values fell 0.50 percent. Residential property experienced modest 1.0 percent growth due to new construction, while new growth in nonresidential properties increased 4.38 percent. As a result of these changes, the residential portion of the total assessment base dropped from 79.9 percent in FY 2007 to 77.2 percent in FY 2008. The table below reflects changes in the Real Estate Tax assessment base from FY 2001 through FY 2008.

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

Assessed Base Change Due To:	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
<b>Equalization</b>	\$4,139.5	\$8,522.9	\$11,699.8	\$11,428.5	\$12,322.2	\$30,124.7	\$35,328.9	\$5,410.2
<b>% Change</b>	5.13%	9.70%	11.72%	9.94%	9.54%	20.80%	19.76%	2.47%
<b>Residential</b>	5.13%	11.26%	16.27%	14.55%	11.29%	23.09%	20.57%	-0.33%
<b>Nonresidential</b>	5.15%	5.92%	0.52%	-2.94%	3.74%	12.74%	16.64%	13.57%
<b>Normal Growth</b>	\$3,067.6	\$3,456.3	\$3,409.4	\$2,916.1	\$3,235.4	\$3,889.0	\$5,258.1	\$3,683.6
<b>% Change</b>	3.81%	3.94%	3.42%	2.54%	2.50%	2.69%	2.94%	1.68%
<b>Residential</b>	2.46%	2.83%	3.01%	2.60%	2.49%	2.62%	3.01%	1.00%
<b>Nonresidential</b>	7.22%	6.63%	4.41%	2.36%	2.54%	2.93%	2.67%	4.38%
<b>Total</b>								
<b>% Change</b>	8.94%	13.64%	15.14%	12.48%	12.04%	23.49%	22.70%	4.15%

**Equalization**, or reassessment of existing residential and nonresidential property, represents an increase in value of \$5,410,223,780, or 2.47 percent, in FY 2008. The increase in total equalization is due to an increase in nonresidential property values partially offset with a slight decrease in residential property values. FY 2008 is the first year in 10 years that existing residential properties fell in value compared to the prior year. The reduction in residential values corresponds to changes in the residential housing market that occurred over calendar year 2006. The number of homes listed for sale increased dramatically, the number of homes sold dropped and prices fell marginally. The region and the nation experienced similar changes in the housing market over the past year. Changes in the assessment base as a result of equalization are shown in the following graph. The increase in the tax levy associated with the overall 2.47 percent increase in equalization is \$48,150,992 based on a tax rate of \$0.89 per \$100 of assessed value.

# General Fund Revenue Overview



**Residential equalization** declined notably from FY 1992 through FY 1994 due to the recession and then remained essentially flat from FY 1995 through FY 2000. Following a moderate increase in FY 2001 of 5.13 percent, residential equalization rose at double digit rates from FY 2002 through FY 2007 due to strong demand but a limited supply of housing. Profit lead speculation, especially in the condo market, contributed to price appreciation in the local housing market. In FY 2008, overall residential equalization declined 0.33 percent as the inventory of homes for sale grew and home prices fell marginally in the County as they did throughout the Northern Virginia area. In FY 2008, the majority of residential properties in the County will receive no change in value or a valuation decrease. It should be noted that the County’s median assessment to sales ratio is in the low 90 percent range, well within professional standards that assessments should be between 90 percent to 110 percent of the sales prices experienced in a neighborhood.

Overall, single family property values declined 0.43 percent FY 2008. The value of single family homes has the most impact on the total residential base because they represent over 71 percent of the total. The value of condominium properties fell 2.23 percent in FY 2008 due in part to increased supply of new condos in the area. The value of townhouse properties in FY 2008 rose a slight 0.64 percent. Changes in residential equalization by housing type since FY 2003 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.

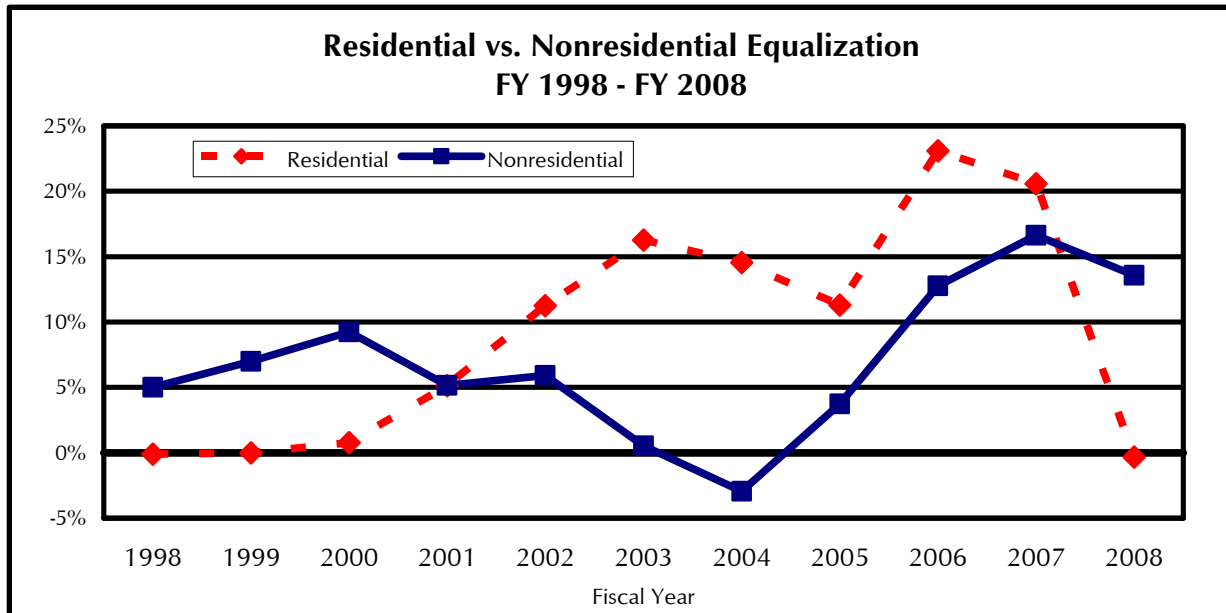
### Residential Equalization Changes

Housing Type/ (FY 2008 Percent of Base)	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Single Family (71.2%)	16.14%	14.15%	11.20%	22.21%	20.37%	-0.43%
Townhouse/Duplex (19.7%)	18.56%	17.00%	12.99%	26.08%	22.69%	0.64%
Condominiums (8.3%)	21.19%	20.09%	16.24%	33.49%	25.97%	-2.23%
Vacant Land (0.6%)	15.23%	23.23%	15.19%	26.32%	25.44%	3.86%
Other (0.2%) <sup>1</sup>	3.00%	2.58%	4.89%	5.30%	9.67%	2.97%
<b>Total Residential Equalization (100%)</b>	<b>16.27%</b>	<b>14.55%</b>	<b>11.29%</b>	<b>23.09%</b>	<b>20.57%</b>	<b>-0.33%</b>

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

As a result of the decline in residential equalization, the mean assessed value of all residential property in the County is \$542,744. This is a decrease of \$1,797 from the FY 2007 value of \$544,541. Compared to FY 2007, the typical residential annual tax bill will decrease, on average, \$15.99 in FY 2008 to \$4,830.42 based on the current Real Estate tax rate of \$0.89 per \$100 of assessed value.

# General Fund Revenue Overview



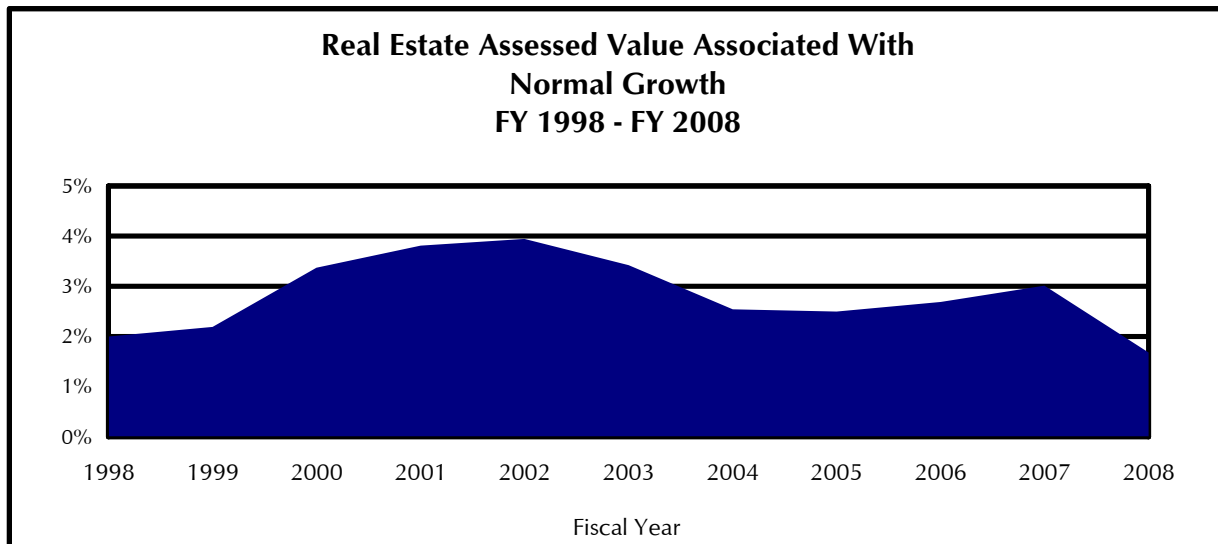
**Nonresidential equalization** rose 13.57 percent in FY 2008, the third consecutive year of double-digit increases. Office vacancy rates continued to decline in 2006 contributing to a 15.9 percent increase in the value of Office Elevator properties (mid- and high-rises). These properties make up 39.9 percent of the total nonresidential tax base. The Economic Development Authority reported that the office vacancy fell from 7.8 percent in 2005 to 7.7 percent as of year-end 2006. In addition, sublet space is at a four-year low and declining. Including sublet space, the office vacancy rate fell from the 9.7 percent recorded at year-end 2005 to 9.2 percent at the end of 2006. The value of Apartment properties increased 22.59 percent in FY 2008 due in part to rising occupancy rates. Hotel property assessment experienced moderate growth of 9.58 percent in FY 2008. The value of Regional Malls increased 12.90 percent, while other retail properties advanced 7.56 percent in FY 2008. Nonresidential equalization changes by category since FY 2003 are presented in the following table.

### Nonresidential Equalization Changes

Category (FY 2008 Percent of Base)	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Apartments (16.2%)	9.59%	3.86%	1.86%	11.21%	11.65%	22.59%
Office Condominiums (3.8%)	7.75%	15.63%	13.59%	18.01%	1.96%	13.76%
Industrial (6.9%)	2.08%	-1.29%	5.26%	8.89%	12.61%	14.34%
Retail (11.4%)	1.91%	2.91%	7.91%	10.99%	18.56%	7.56%
Regional Malls (3.6%)	0.34%	6.95%	3.00%	4.06%	2.24%	12.90%
Office Elevator (39.9%)	-2.48%	-10.73%	3.27%	18.81%	24.16%	15.93%
Office - Low Rise (4.4%)	1.46%	-6.27%	5.42%	17.56%	23.94%	10.18%
Vacant Land (4.4%)	-0.08%	-6.55%	7.15%	10.07%	21.88%	14.99%
Hotels (3.9%)	-15.39%	-6.23%	4.48%	15.34%	25.54%	9.58%
Other (5.5%)	3.02%	6.00%	5.15%	8.52%	12.19%	10.05%
<b>Nonresidential Equalization (100%)</b>	<b>0.52%</b>	<b>-2.94%</b>	<b>3.74%</b>	<b>12.74%</b>	<b>16.64%</b>	<b>13.57%</b>

## General Fund Revenue Overview

**Normal Growth** of \$3,683,609,010 or 1.68 percent, over the FY 2007 assessment book value results from new construction, new subdivisions, and rezonings. This level of growth is lower than that experienced the last 13 years and is a result of the low level of new residential construction due to the softening housing market. In FY 2008, the residential property base experienced a 1.00 percent increase due to new construction; while nonresidential properties rose 4.38 percent as a result of new construction. The rate of new nonresidential construction growth is the highest in four years. For the 10 years prior to FY 1998, the value of property added to the tax base due to new residential and nonresidential construction ranged from 1.93 percent to 3.94 percent (see the graph below).



In addition to the final equalization and normal growth adjustments in the Main Assessment Book, the following projected adjustments were made to the FY 2008 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 \$550.0 million and additional supplemental assessments of \$40.4 million. The Norfolk Plan assessments are supplemental assessments, which are made during the year for new construction that is completed subsequent to finalizing the original assessment book. Supplemental assessments may also result due to changes in ownership or tax exempt status. The total value of the supplemental assessments will be closely monitored based on new construction and building permit activity.

**Exonerations, Certificates and Tax Abatements** are anticipated to reduce the Real Estate assessment base by \$1,275.2 million in FY 2008, an additional \$124.9 million over FY 2007. This increase is due to rising nonresidential property values and an increase in tax abatements associated with the County's revitalization efforts. Each \$100.0 million change in the level of exonerations, certificates and tax abatements is equivalent to a change of \$0.9 million in tax levy.

**Tax Relief** for the Elderly and Disabled is projected to reduce the Real Estate assessment base in FY 2008 by \$3,099.7 million. The reduction in revenue due to Tax Relief program is approximately \$27.5 million at the 0.89/\$100 tax rate. In FY 2008, the income limits of the Tax Relief program provide 100 percent exemption for elderly and disabled taxpayers with incomes up to \$52,000; 50 percent exemption for eligible applicants with income between \$52,001 and \$62,000; and 25 percent exemption if income is between \$62,001 and \$72,000. The allowable asset limit in FY 2008 is \$340,000 for all ranges of tax relief. The Board of Supervisors expanded the Real Estate Tax Relief Program for the Elderly and Disabled in each year from FY 2001 through FY 2006. In addition, as part of the FY 2005 budget, the Board of Supervisors approved the proration of elderly and disabled tax relief benefits based on the portion of the year an applicant is 65 or becomes disabled. Previously, an applicant turning 65 or becoming disabled was not eligible for tax relief until the following year. The table below shows income and asset thresholds for the Tax Relief Program for the Elderly and Disabled since FY 2000.

## General Fund Revenue Overview

<b>Real Estate Tax Relief for the Elderly and Disabled</b>			
	<b>Income Limit</b>	<b>Asset Limit</b>	<b>Percent Relief</b>
<b>FY 2000</b>	Up to \$30,000	\$150,000	100%
	Over \$30,000 to \$35,000		50%
	Over \$35,000 to \$40,000		25%
<b>FY 2001</b>	Up to \$35,000	\$150,000	100%
	Over \$35,000 to \$40,000		50%
	Over \$40,000 to \$46,000		25%
<b>FY 2002</b>	Up to \$40,000	\$150,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2003</b>	Up to \$40,000	\$160,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2004</b>	Up to \$40,000	\$190,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2005</b>	Up to \$40,000	\$240,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2006 through FY 2008</b>	Up to \$52,000	\$340,000	100%
	Over \$52,000 to \$62,000		50%
	Over \$62,000 to \$72,000		25%

The **FY 2008 local assessment base** of \$224,714,815,577 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of \$1,999,961,786 is calculated using a tax rate of \$0.89 per \$100 of assessed value. Based on an expected local collection rate of 99.61 percent, revenue from local assessments is estimated to be \$1,992,161,935. In FY 2008, every 0.1 percentage point change in the collection rate on the locally assessed Real Estate Tax levy yields a revenue change of \$2.0 million, while every penny on the tax rate yields \$22.7 million in revenue.

Added to the local assessment base is an estimated \$1,076,957,200 in assessed value for Public Service Corporations (PSC) property. Using a rate of \$0.89 per \$100 of assessed value, the tax levy on PSC property is \$9,584,918. The collection rate on PSC property is expected to be 100.0 percent.

The total assessment base, including Public Service Corporations, is \$225,791,772,777 with a total tax levy of \$2,009,546,704 at the \$0.89 per \$100 assessed value tax rate. Estimated FY 2008 revenue from the Real Estate Tax, including receipts from Public Service Corporations, totals \$2,001,746,853 at the \$0.89 per \$100 assessed value rate. Of this amount, the value of one cent on the Real Estate Tax rate, \$22,700,000, has been directed to Fund 318, Stormwater Management Program, and \$22,700,000 has been directed to Fund 319, The Penny for Affordable Housing Fund. Total General Fund revenue from the Real Estate Tax is \$1,956,346,853 which reflects an overall collection rate of 99.61 percent. The total collection rates experienced in this category since FY 1993 are shown in the following table:

# General Fund Revenue Overview

## Real Estate Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
<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</b>	99.67%
<b>1996</b>	99.47%	<b>2004</b>	99.61%
<b>1997</b>	99.56%	<b>2005</b>	99.62%
<b>1998</b>	99.54%	<b>2006</b>	99.62%
<b>1999</b>	99.50%	<b>2007 (estimated)</b>	99.61%
<b>2000</b>	99.63%	<b>2008 (estimated)<sup>1</sup></b>	99.61%

<sup>1</sup> In FY 2008, every 0.1 percentage point change in the collection rate yields a revenue change of \$2,009,547.

The Commercial/Industrial percentage of the County's Real Estate Tax base is 19.23 percent, a significant increase of 2.01 percentage points over the FY 2007 level and the first increase in seven years. The Commercial/Industrial percentage is based on Virginia land use codes and excludes multi-family rental apartments, which comprises 3.5 percent of the County's Real Estate Tax base in FY 2008. The portion of the Real Estate tax base associated with multi-family rental apartments rose from 3.0 percent in FY 2007 due to a valuation increase of 22.59 percent and several condominium projects that reverted back to rental apartments as the condo market softened. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

## Commercial/Industrial Percentages

Fiscal Year	Percentage	Fiscal Year	Percentage
<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%
<b>1997</b>	19.56%	<b>2005</b>	18.20%
<b>1998</b>	20.47%	<b>2006</b>	17.36%
<b>1999</b>	21.84%	<b>2007</b>	17.22%
<b>2000</b>	24.32%	<b>2008</b>	19.23%

# General Fund Revenue Overview

## PERSONAL PROPERTY TAX-CURRENT

	FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
<b>Paid Locally</b>	\$277,509,629	\$292,346,964	\$287,156,066	\$289,951,009	\$2,794,943	0.96%
<b>Reimbursed by State</b>	204,236,955	211,313,944	211,313,944	211,313,944	0	0.00%
<b>Total</b>	\$481,746,584	\$503,660,908	\$498,470,010	\$501,264,953	\$2,794,943	0.56%

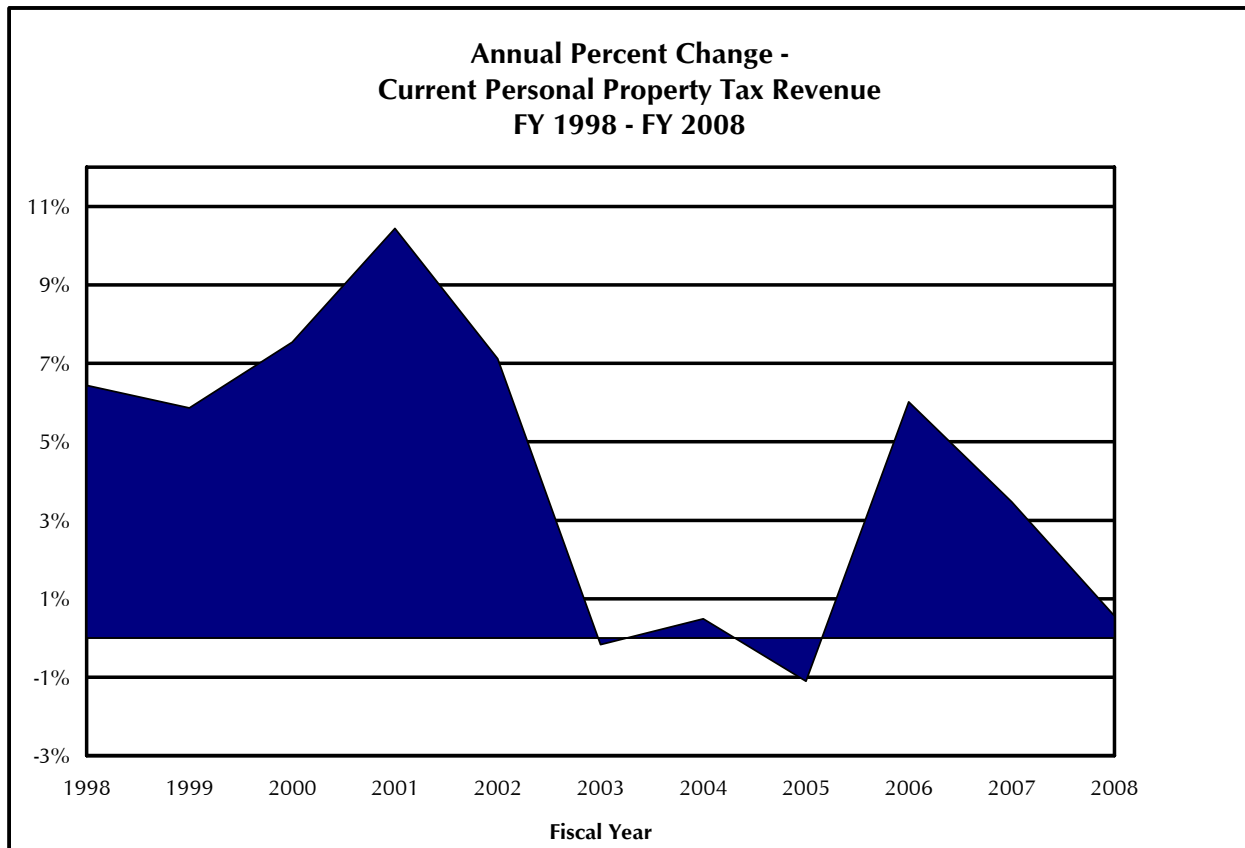
The FY 2008 Advertised Budget Plan estimate for Personal Property Tax revenue of \$501,264,953 represents an increase of \$2,794,943, or 0.6 percent, over the *FY 2007 Revised Budget Plan*. This increase is primarily the result of projected increases in both Business Personal Property and Public Service Corporation levies partially offset by a decrease in vehicle levy based on analysis of vehicles currently in the County valued with information the National Automobile Dealers Association.

The vehicle portion of the Personal Property Tax is comprised of two parts, that which is paid by citizens locally and that which is reimbursed by the Commonwealth of Virginia to the County as a result of the Personal Property Tax Relief Act (PPTRA) of 1998. The PPTRA reduces the Personal Property Tax paid on the first \$20,000 of the value for vehicles owned by individuals. In FY 1999, the first year of implementation, taxpayers were billed for the entire amount of tax levy and received a refund of 12.5 percent of the tax on the first \$20,000 of the value of their personal vehicle from the Commonwealth of Virginia. Vehicles valued less than \$1,000 were refunded 100 percent. From FY 2000 to FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 27.5 percent, 47.5 percent, and 70 percent, respectively with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. However, due to the State's lower than anticipated General Fund revenue growth, the reimbursement rate remained at 70 percent in FY 2003 and FY 2004. The 2004 General Assembly approved legislation that continued the 70 percent reimbursement rate through FY 2006, but capped statewide Personal Property Tax reimbursements at \$950 million in FY 2007 and beyond. Fairfax County's allocation has been set at \$211.3 million based on the County's share of statewide tax year 2005 collections. As the number of vehicles in the County increase, the total state subsidy will not change; therefore the percentage paid by the state for each vehicle will decrease over time requiring the taxpayer to pick up a larger share of the Personal Property Tax. In FY 2007, the effective state reimbursement percentage was 66.67 percent and the taxpayer's share of the tax increased from 30 percent to 33.33 percent. The effective rate of state reimbursement has not yet been determined for FY 2008, but is expected to range from 65 to 67 percent.

The Personal Property Tax consists of two major components: vehicles and business personal property. Both components are sensitive to changes in the national and local economies. The vehicle component represents about 75 percent of the Personal Property Tax base in FY 2008. Annual percentage changes in total Personal Property Tax revenues are shown in the following graph.



## General Fund Revenue Overview



Total Personal Property Tax revenues experienced average annual growth of 6.1 percent from FY 1998 to FY 2003. In FY 2004, Personal Property Taxes increased a modest 0.5 percent, which was due to the stalled economy coupled with an enhanced computer depreciation schedule that reduced business levy. In FY 2005, Personal Property Tax revenue declined 1.1 percent from the FY 2004 level as a result of faster depreciation of vehicles and a decrease in the business levy due to a reduced equipment purchases. FY 2006 Personal Property rebounded and receipts grew 6.0 percent. Average vehicle levy rose a robust 8.4 percent due to strong new car purchases in 2005. New vehicle purchases slowed in 2006 and the FY 2007 estimate for Personal Property Taxes was reduced as part of the fall 2006 revenue review. The estimated volume of vehicles is expected to fall 0.1 percent in FY 2007 and average vehicle levy is projected to rise 4.6 percent. Overall, Personal Property Tax receipts are expected to increase 3.5 percent in FY 2007.

Personal Property Tax revenue growth is anticipated to be relatively flat in FY 2008. The vehicle component, which makes up approximately 75 percent of total Personal Property levy, is the basis for this lackluster increase. The FY 2008 estimate contains a decrease of 0.9 percent in the average vehicle levy from \$430 to \$426. This drop is based on an analysis of vehicles in the County valued with information from the National Automobile Dealers' Association (NADA). The types of vehicles being purchased are impacting the declining average vehicle levy. Sustained high fuel prices are pushing consumers away from purchases of expensive SUVs to less expensive, more fuel efficient vehicles. In addition, the volume of vehicles is projected to decrease a modest 0.5 percent in FY 2008. Incorporating changes in average levy and volume, the overall vehicle component of the Personal Property Tax base is expected to fall 0.3 percent in FY 2008. Changes in vehicle volume and levy since FY 1998 are shown in the following table.

# General Fund Revenue Overview

## Personal Property Vehicles

Fiscal Year	Growth in Vehicle Volume	Average Vehicle Levy	Growth in Average Levy
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	3.0%	\$372	0.8%
FY 2004	-0.7%	\$389	4.6%
FY 2005	1.4%	\$379	-2.6%
FY 2006	0.9%	\$411	8.4%
FY 2007 (est.)	-0.1%	\$430	4.6%
FY 2008 (est.)	0.5%	\$426	-0.9%

Business Personal Property, which is offsetting the vehicle component's decline, is primarily comprised of assessments on furniture, fixtures and computer equipment. Due to continued economic expansion in the County, the number of businesses is expected to grow along with a rise in the purchases of business equipment. In FY 2008, the number of businesses is projected to increase 1.4 percent while the average levy is also expected to improve 1.8 percent signaling further advances in both employment and business investments in the County.

In accordance with assessment principles and the Code of Virginia, which require that property is taxed at fair market value, the Department of Tax Administration (DTA) annually reviews the depreciation rate schedule for computer hardware due to the speed with which computer values change. To reflect market trends, the computer depreciation schedule was adjusted in each year from FY 1999 to FY 2001, in FY 2003, and again in FY 2004. Based on current trends, the computer depreciation schedule was not adjusted in FY 2005 through FY 2007 and will not be adjusted in FY 2008. Previous and current computer depreciation schedules are shown in the following table. The percentages from the depreciation schedule are applied to the original purchase price of the computer equipment to determine its fair market value. Personal Property Taxes are then levied on this value. Fairfax County's FY 2008 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 2008 Percent of Original Purchase Price Taxed

Year of Acquisition	FY 2001 and FY 2002					FY 2003 and FY 2004 through FY 2008	
	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004 through FY 2008
1	80%	65%	60%	60%	60%	55%	50%
2	55%	45%	40%	40%	40%	35%	35%
3	35%	30%	30%	25%	25%	20%	20%
4	10%	10%	10%	10%	10%	10%	10%
5 or more	10%	2%	2%	2%	2%	2%	2%

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

# General Fund Revenue Overview

## FY 2008 Estimated Personal Property Assessments and Tax Levy

Category	FY 2008 Assessed Value	Tax Rate (per \$100)	FY 2008 Tax Levy	Percent of Total Levy
<b>Vehicles</b>				
Privately Owned	\$9,401,689,239	\$4.57	\$339,763,239	66.0%
Business Owned	532,885,591	4.57	19,542,917	3.8%
Leased	690,079,397	4.57	23,185,311	4.5%
Subtotal	\$10,624,654,227		\$382,491,467	74.3%
<b>Business Personal Property</b>				
Furniture and Fixtures	\$1,572,976,089	\$4.57	\$73,323,943	14.2%
Computer Equipment	651,040,690	4.57	30,752,084	6.0%
Machinery and Tools	82,255,173	4.57	3,759,061	0.7%
Research and Development	7,647,638	4.57	349,497	0.1%
Subtotal	\$2,313,919,590		\$108,184,585	21.0%
<b>Public Service Corporations</b>				
Equalized	\$2,185,824,045	\$0.89	\$19,453,834	3.8%
Vehicles	10,828,892	4.57	494,880	0.1%
Subtotal	\$2,196,652,937		\$19,948,714	3.9%
<b>Other</b>				
Mobile Homes	\$26,361,965	\$0.89	\$257,911	0.1%
Other (Trailers, Misc.)	9,496,940	4.57	381,425	0.1%
Subtotal	\$35,858,905		\$639,336	0.1%
Penalty for Late Filing			\$3,357,006	0.7%
<b>TOTAL</b>	<b>\$15,171,085,659</b>		<b>\$514,621,108</b>	<b>100.0%</b>

FY 2008 Personal Property Tax assessments including Public Service Corporations are \$15,171,085,659 with a total tax levy of \$514,621,108. Personal Property Tax revenue collections are projected to be \$501,264,953 reflecting an overall collection rate of 97.4 percent. Total collection rates experienced in this category since FY 1993 are shown in the following table:

### Total Personal Property Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
<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</b>	96.8%
<b>1996</b>	97.2%	<b>2004</b>	96.9%
<b>1997</b>	97.3%	<b>2005</b>	97.9%
<b>1998</b>	97.3%	<b>2006</b>	98.1%
<b>1999</b>	97.3%	<b>2007 (estimated)</b>	97.4%
<b>2000</b>	97.3%	<b>2008 (estimated)<sup>1</sup></b>	97.4%

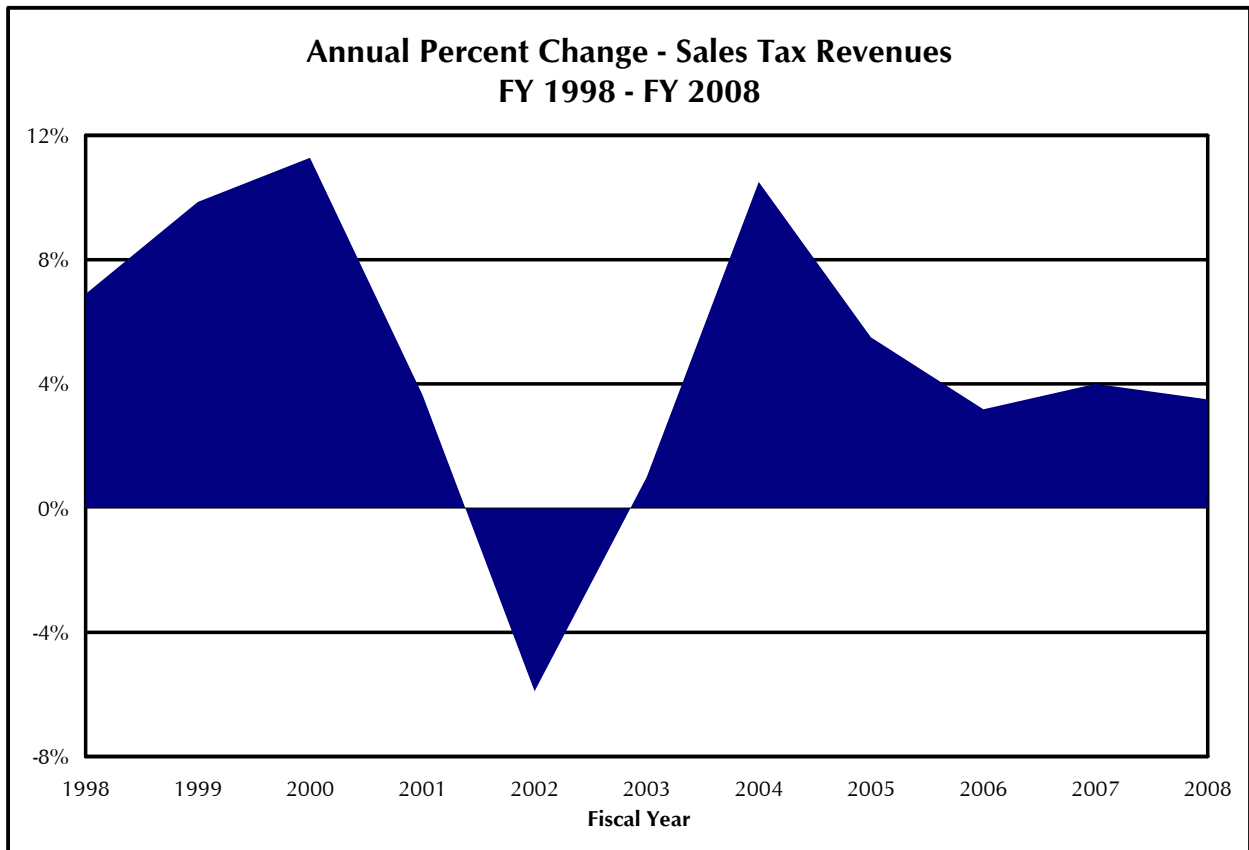
<sup>1</sup> Each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately \$0.5 million, and each penny on the tax rate yields a revenue change of \$1.1 million.

# General Fund Revenue Overview

## LOCAL SALES TAX

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$152,475,529	\$166,133,236	\$158,588,505	\$164,139,098	\$5,550,593	3.50%

The FY 2008 Advertised Budget Plan estimate for Sales Tax receipts of \$164,139,098 represents an increase of \$5.6 million, or 3.5 percent, over the *FY 2007 Revised Budget Plan*. As shown in the chart below, Sales Tax receipts experienced annual increases ranging from 6.9 percent to 11.3 percent during the period FY 1998 to FY 2001. In FY 2002, Sales Tax receipts fell 5.9 percent from the level reached in FY 2001. This decline was only the second time in 30 years that Sales Tax receipts had fallen from their previous year's level (in FY 1991, Sales Tax revenues dropped 4.5 percent from FY 1990). In FY 2003, Sales Tax receipts grew a slight 1.0 percent above FY 2002. Sales Tax receipts posted a sharp turnaround in FY 2004, increasing 10.5 percent as a result of the strengthening economy. Over the next two fiscal years, Sales Tax receipts moderated and registered growth of 5.5 percent and 3.2 percent in FY 2005 and FY 2006, respectively.



During the fall 2007 revenue review, the FY 2007 estimate for Sales Tax receipts was revised downward \$7.6 million due to lower than projected FY 2006 actual receipts and FY 2007 year-to-date collections. The *FY 2007 Revised Budget Plan* estimate corresponds to a gain of 4.0 percent over FY 2006 collections. During the first four months of FY 2007, Sales Tax receipts increased at a rate of just 3.0 percent over the same period of FY 2006; however, average growth during the next two months was 9.2 percent. Combined, Sales Tax receipts during the first six months of FY 2007 are up 5.0 percent over the first half of FY 2006. Sales Tax from purchases made during the holidays can have a significant effect of year-to-date collections and tax receipts for December will not be received by the County until late February. During the *FY 2007 Third Quarter Review*, Sales Tax receipts will be reviewed to determine if further adjustment to the estimate is necessary. In FY 2008, Sales Tax receipts are expected to rise 3.5 percent over the FY 2007 estimate based on more moderate economic growth and employment projections.

# General Fund Revenue Overview

## RECORDATION/DEED OF CONVEYANCE TAXES

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$51,395,097	\$48,674,084	\$35,152,053	\$33,304,953	(\$1,847,100)	-5.25%

The FY 2008 Advertised Budget Plan estimate of \$33,304,953 reflects a decrease of \$1.8 million, or 5.3 percent, from the FY 2007 Revised Budget Plan. The FY 2008 estimate is comprised of \$26,569,818 in Recordation Tax revenues and \$6,735,135 in Deed of Conveyance Tax revenues. Recordation and Deed of Conveyance Taxes are levied in association with the sale or transfer of real property located in the County. Recordation Taxes are also levied when mortgages on property located in the County are refinanced, making Recordation Tax revenues more sensitive to interest rate fluctuations than Deed of Conveyance Taxes. Home values and interest rate projections are used in an econometric model that assists in developing estimates for these categories.

Between FY 2000 and FY 2005, receipts from Recordation and Deed of Conveyance Taxes grew significantly due to strong home sales and rising prices. Increased mortgage refinancing due to low mortgage rates also enhanced Recordation collections. From FY 2000 through FY 2005, revenues from Recordation and Deed of Conveyance Taxes increased at average annual rates of 33.4 percent and 18.3 percent, respectively. In FY 2006 as the number of home sales declined and prices stabilized, these categories began to moderate and rose a combined 5.6 percent.

Weakness in these categories due to the County's softening real estate market that began in the second half of FY 2006 continued into FY 2007. During the fall 2006 revenue review, the FY 2007 estimates for Recordation and Deed of Conveyance were lowered a total of \$13.5 million. Through the first six months of FY 2007, Recordation and Deed of Conveyance Tax revenues are down 29.7 percent and 31.2 percent, respectively. January 2007 marked the 13<sup>th</sup> consecutive month these categories posted a decline from the same month the prior year. In FY 2008, Recordation Tax receipts are expected to decline further due to anticipated reductions in mortgage refinancing activity. The FY 2008 estimate for Deed of Conveyance is held at the FY 2007 level based on forecasts of a similar number of home sale transactions and little change in home prices.

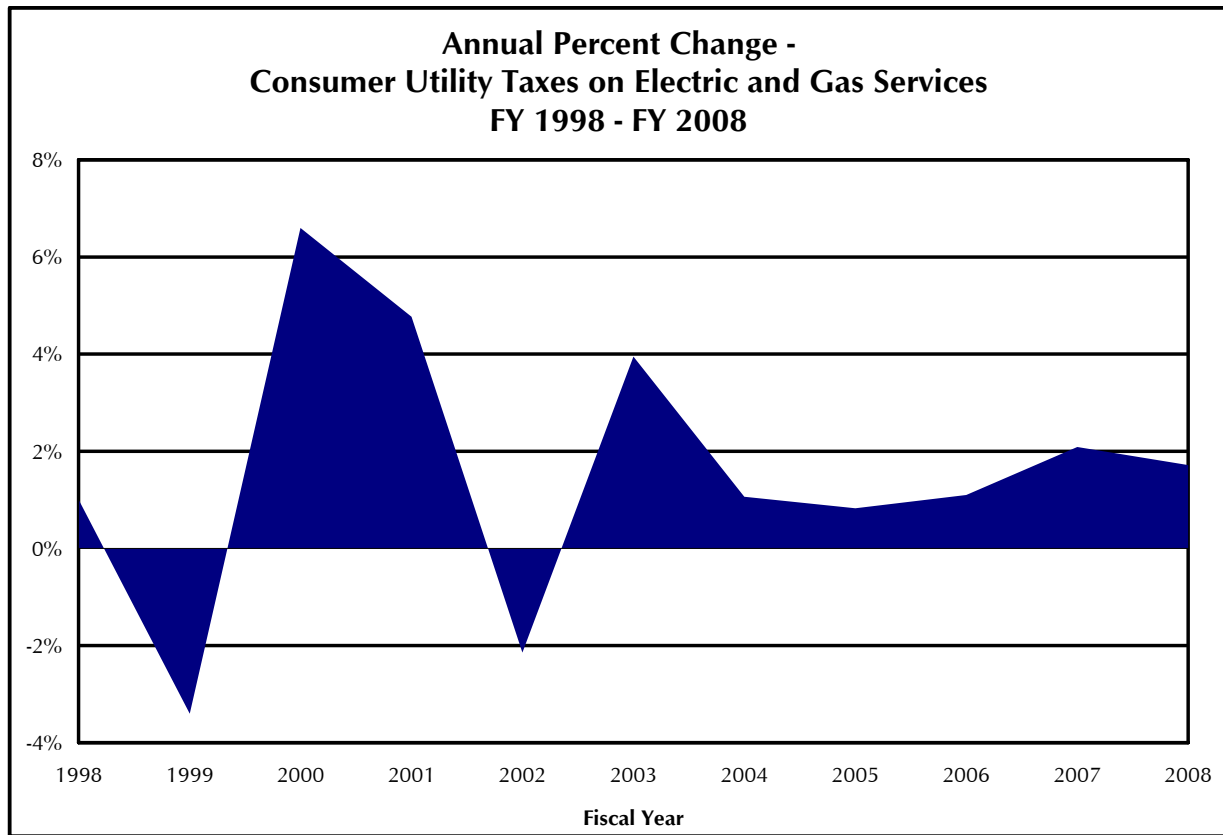
## CONSUMER UTILITY TAXES - GAS AND ELECTRIC

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$44,239,144	\$45,745,105	\$45,163,431	\$45,936,936	\$773,505	1.71%

The FY 2008 Advertised Budget Plan estimate for Consumer Utility Taxes on gas and electric services is \$45,936,936 and represents an increase of \$0.8 million, or 1.7 percent, over the FY 2007 Revised Budget Plan. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity and gas services. The FY 2008 estimate is comprised of \$36,773,829 in taxes on electric service and \$9,163,107 in taxes on gas service. The FY 2008 Advertised Budget Plan estimate is based on current and historical trends.

As shown in the chart below, revenue from Consumer Utility Taxes on gas and electric services from FY 1998 to FY 2003 was unstable, ranging from down 3.4 percent to up 6.6 percent. Since FY 2003, annual growth in Consumer Utility Tax revenue has averaged 1.7 percent. The FY 2007 Revised Budget Plan estimate was reduced \$0.6 million during the fall 2006 revenue review based lower than projected collections and reflects an increase of 2.1 percent over FY 2006 receipts. Revenue in FY 2008 is projected to rise at a rate of 1.7 percent, the average rate experienced over the last several years.

# General Fund Revenue Overview



## COMMUNICATIONS SALES AND USE TAX

	FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
<b>Telephone Utility Tax</b>	\$43,657,925	\$40,532,108	\$20,166,321	\$0	(\$20,166,321)	
<b>Mobile Telephone Tax</b>	15,374,016	11,858,749	6,808,192	0	(\$6,808,192)	
<b>Communications Tax</b>	0	0	26,974,513	53,949,026	\$26,974,513	
<b>Total</b>	\$59,031,941	\$52,390,857	\$53,949,026	\$53,949,026	\$0	0.00%

The FY 2008 Advertised Budget Plan estimate for the Communications Sales and Use Tax is \$53,949,026 and represents no growth over the County's estimated FY 2007 revenue from the taxes replaced by this new statewide tax. Legislation was approved during the 2006 Virginia General Assembly session which considerably changed the manner in which taxes are levied on communications services. Based on this legislation, local taxes on land line and wireless telephone services were replaced with a 5 percent Statewide Communication Sales and Use Tax effective January 1, 2007. In addition to the communications services currently being taxed, the 5 percent Communication Sales and Use Tax applies to satellite television and radio services, internet calling and long-distance telephone charges. As part of this legislation, local E-911 fees have been repealed and replaced with a statewide \$0.75 per line fee. All communications taxes will be remitted to the State for distribution to localities based on the locality's share of total statewide FY 2006 collections of these taxes. Based on analysis by the Virginia Auditor of Public Accounts, Fairfax County is scheduled to receive approximately 18.93 percent of the collections of the stateside Communications Sales and Use Tax. During the fall 2006 revenue review, the estimate for the Consumer Utility Tax on telephones and the Mobile Telephone Tax were increased a net \$1.6 million to reflect FY 2006 actual receipts and current collection trends for the first half of FY 2007 when these taxes were in effect. At this time, there is not enough information for the County to determine if the Communications Sales and Use Tax distribution will be revenue neutral with the County's current communications taxes so the FY 2008 Advertised Budget Plan assumes no growth in overall revenue from the taxes impacted by the legislative change. Staff is continuing to actively monitor the revenue implications of this replacement tax.

# General Fund Revenue Overview

## TRANSIENT OCCUPANCY TAX

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$18,683,140	\$19,404,176	\$19,916,227	\$20,912,038	\$995,811	5.00%

The FY 2008 Advertised Budget Plan estimate for Transient Occupancy Tax of \$20,912,038 reflects an increase of \$1.0 million over the *FY 2007 Revised Budget Plan*. Transient Occupancy Taxes are charged as part of a hotel bill and remitted by the hotel to the County. Prior to FY 2005, the Transient Occupancy Tax rate was 2.0 percent, the maximum allowed by State law. Legislation enacted by the 2004 Virginia General Assembly permitted the Board of Supervisors to levy an additional 2 percent Transient Occupancy Tax beginning in FY 2005. A portion, 25 percent, of the additional 2.0 percent must be appropriated to a nonprofit convention and visitors' bureau located in the County. As part of the *FY 2006 Carryover Review*, the FY 2007 estimate was increased \$0.5 million based on actual FY 2006 receipts and current trend data including the opening of a new hotel with 149 additional rooms in the Tysons Corner area. The FY 2008 Advertised Budget Plan estimate corresponds to 5.0 percent growth over the FY 2007 estimate and is based on projected rising hotel room rental rates in the County and the expected completion of a 96 room hotel in the Herndon vicinity in the spring of 2007.

## CIGARETTE TAX

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$10,381,450	\$11,532,018	\$10,381,450	\$10,381,450	\$0	0.00%

The FY 2008 Advertised Budget Plan estimate for Cigarette Tax revenue of \$10,381,450 reflects no change from the *FY 2007 Revised Budget Plan*. Since FY 2005, the County's tax on cigarettes has been 30 cents per pack. Until 2004, the County was authorized by the State to tax cigarettes at the maximum of 5.0 cents per pack or the state rate which was 2.5 cents until September 2004. During the 2004 General Assembly session, the State tax on cigarettes was raised to 20 cents per pack effective September 1, 2004 and to 30 cents per pack as of July 1, 2005. This change allowed the Fairfax County Board of Supervisors to raise the County tax on cigarettes equal to the State rate.

During the fall 2006 revenue review, the FY 2007 estimate for Cigarette Tax revenue was lowered \$1.2 million to the FY 2006 actual level based on current collection trends. Prior to the rate increases, Cigarette Tax revenue was relatively stable year-to-year and this trend is expected to continue.

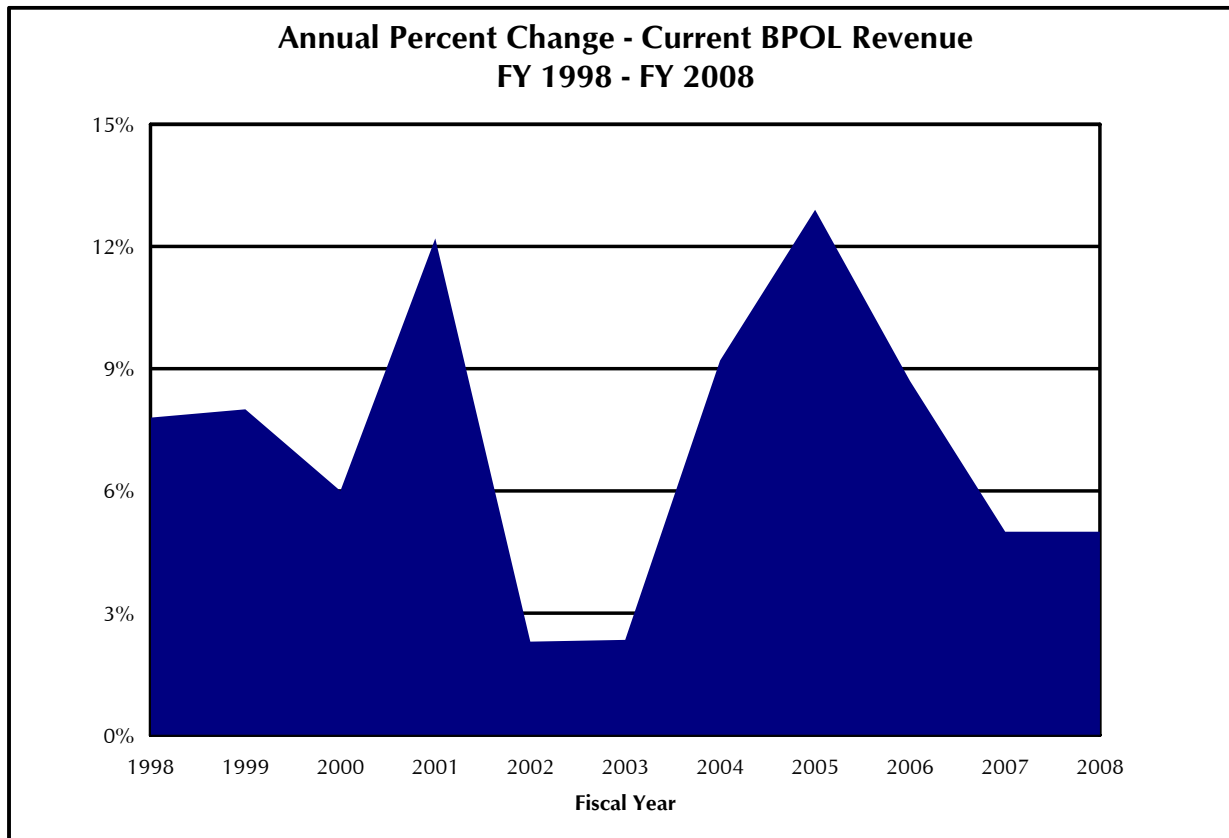
# General Fund Revenue Overview

## BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$125,169,480	\$130,253,143	\$131,427,954	\$137,999,352	\$6,571,398	5.00%

The FY 2008 Advertised Budget Plan estimate for Business, Professional and Occupational License Taxes (BPOL) is \$137,999,352 and represents an increase of \$6.6 million, or 5.0 percent, over the *FY 2007 Revised Budget Plan*.

As shown in the chart below, BPOL receipts experienced healthy growth from FY 2004 through FY 2006. In FY 2006, BPOL revenue rose 8.7 percent over FY 2005 which experienced a robust gain of 12.9 percent. Reflecting continued increases in federal procurement spending in the County, the Consultant category, which represents nearly a quarter of total BPOL receipts, grew 15.3 percent over FY 2005. The Retail category, which comprises approximately 20 percent of total BPOL receipts, increased a moderate 4.2 percent in FY 2006. During the fall 2006 revenue review, the FY 2007 estimate was raised \$1.2 million, representing growth of 5.0 percent over actual FY 2006 receipts.



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 further hone estimates for FY 2007 and develop projections for FY 2008. Most business categories are expected to experience growth in FY 2007 and FY 2008 but at lower rates than the last three years as the economy expands but at a slower rate. In addition, decreasing home sales and stagnant home prices will hinder growth in real estate related categories such as Real Estate brokers and money lenders. Overall, BPOL receipts are projected to increase 5.0 percent in FY 2007 and FY 2008.



# General Fund Revenue Overview

## PERMITS, FEES AND REGULATORY LICENSES

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$31,621,985	\$33,546,014	\$33,457,680	\$33,530,341	\$72,661	0.22%

The FY 2008 Advertised Budget Plan estimate for Permits, Fees and Regulatory Licenses is \$33,530,341, and reflects an increase of \$72,661 over the *FY 2007 Revised Budget Plan*. The increase is attributable to adjustments made in various Permits, Fees and Regulatory Licenses categories based on current and historical trends.

The largest component of the Permits, Fees and Regulatory Licenses category are the revenues from Land Development Services (LDS) Fees, which are projected to comprise over 79 percent of the category's total revenue. In FY 2006, the fee structure for Land Development Services was realigned to increase cost recovery. Prior to FY 2006, fees had not been adjusted since FY 1996 and cost recovery was approximately 75.3 percent in FY 2005. Over FY 2006 and FY 2007, the cost recovery will be increased to approximately 90 percent. In FY 2007, the proposed increase in fees is projected to generate an additional \$1.7 million in revenue.

Twenty-three individual fee categories comprise Land Development Services (LDS) Fee revenue. Changes in LDS Fee revenue are a reflection of the housing market and construction industry, as well as the size and complexity of projects submitted to LDS for review. One of the measures of workload, and consequently revenue, is the number of site and subdivision plans completed by LDS. During the first half of FY 2007, the number of Site and Subdivision plans is down 3.4 percent from the same period of FY 2006. However, LDS revenue is up 5.3 percent during this period due to the FY 2007 fee increase. The FY 2008 Advertised Budget Plan estimate for LDS Fees reflects no change from the FY 2007 level based on a projection that building activity will be similar between the two years.

During the fall 2006 revenue review, the FY 2007 estimate Permits, Fees and Regulatory Licenses was lowered \$88,334 primarily due to a decrease of \$139,952 in estimated Fire Marshall Fees based on current collection trends partially offset by an increase of \$54,487 in Food Operating Permit due to changes in the fee structure, which became effective in FY 2007.

## INTEREST ON INVESTMENTS

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$70,058,334	\$71,187,926	\$89,574,910	\$88,777,592	(\$797,318)	-0.89%

The FY 2008 Advertised Budget Plan estimate of \$88,777,592 for Interest on Investments represents a decrease of \$0.8 million, or 0.9 percent, from the *FY 2007 Revised Budget Plan*. Revenue from this category is a function of the amount invested, the prevailing interest rates earned on investments, and the percentage of the total pooled investment portfolio attributable to the General Fund.

Revenue from Interest on Investments is greatly dependent on Federal Reserve actions. During 2001, the Federal Reserve reduced interest rates 11 times from 6.5 percent to 1.75 percent in order to stimulate economic growth. Rates were stable in 2002 until November when the federal funds rate was lowered further to 1.25 percent. The Fed continued to cut rates in June 2003 to 1.0 percent. During this period, revenue from Investment Interest fell from \$56.3 million in FY 2001 to \$17.8 million in FY 2003. In FY 2004, the annual average yield on the County's portfolio was just 1.04 percent and Interest on Investments dropped again to \$14.8 million. As the Federal Reserve began to increase the federal funds rates, County Interest on Investments rose. In FY 2005, the annual average yield increased to 1.72 percent and revenue from Interest on Investments grew to \$27.1 million or 83.7 percent over FY 2004. From June 2004 through June 2006, the Fed increased rates by a quarter point at each of its meetings from 0.25 percent to 5.25 percent in June 2006.

## General Fund Revenue Overview

Since then, the fed has held interest rates steady through January 2007. As a result of the rate increases by the Fed, the annual average yield on County investments was 4.17 in FY 2006 and revenue from Interest on Investments was \$70.1 million, a gain of 158 percent over FY 2005. During the fall 2006 revenue review, the FY 2007 estimate for Interest on Investments was increased \$18.4 million to \$89,574,910 and reflects an average yield of 5.12 percent.

At their January meeting, the Fed indicated that “overall, the economy seems likely to expand at a moderate pace over coming quarters” and many economists expect rates to remain relatively stable in the short-term. The FY 2008 estimate includes an estimated yield of 5.10 percent and an average portfolio size of \$2,520,937,816, representing 4.6 percent growth over the average FY 2007 portfolio. All available resources are pooled for investment purposes and the net interest earned is distributed among the various County funds, based on the average dollars invested from each fund as a percentage of the total pooled investment. Total Interest on Investments for all funds is estimated to be \$128,567,829 and the General Fund percentage is projected to be 69.0 percent in FY 2008.

### CHARGES FOR SERVICES

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$57,537,996	\$55,878,477	\$56,140,459	\$57,326,303	\$1,185,844	2.11%

The FY 2008 Advertised Budget Plan estimate for Charges for Service revenue of \$57,326,303 reflects an increase of \$1.2 million over the *FY 2007 Revised Budget Plan*. This increase is primarily the result of additional projected revenue generated from School-Age Child Care (SACC) fees and Emergency Medical Services (EMS) Transport fees.

SACC fees of \$26.5 million comprise 46.3 percent of the total Charges for Services category. In FY 2008, SACC revenue is projected to rise \$0.7 million over the FY 2007 estimate due to a 2.0 percent base fee adjustment to address salary increases and the opening of a new SACC classroom at Key Center. Revenue from EMS Transports is anticipated to increase \$0.2 million over the FY 2007 level based on projected growth in the number of transports.

During the fall 2006 revenue review, the FY 2007 Charges for Services estimate was raised a net \$0.3 million primarily due to an increase of \$2.5 million in EMS Transport fees based on prior year actual receipts and current collection trends offset with a reduction of \$2.0 million in Clerk Fees due to lower than expected receipts as a result of the weakening residential real estate market.

# General Fund Revenue Overview

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

FY 2006 Actual	FY 2007 Adopted	FY 2007 Revised	FY 2008 Advertised	Increase/ (Decrease)	Percent Change
\$137,915,622	\$129,054,000	\$119,705,287	\$120,014,223	\$308,936	0.26%

<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 2008 Advertised Budget Plan estimate for Revenue from the Commonwealth and Federal Governments of \$129,054,000 represents a net gain of \$0.3 million, or 0.3 percent, over the *FY 2007 Revised Budget Plan* estimate. Law Enforcement (HB 599) funding is expected to increase \$0.4 million due to revised projections of State General Fund revenue growth which is the basis for the total appropriation for this program. An increase of \$0.4 million is the result of cost of living increases for state responsible positions. State reimbursement for expenses of the Fairfax County Health Department is projected to increase \$0.2 million, or 2.0 percent. These increases are offset with a decrease in federal reimbursement under the Criminal Alien Assistance Program for holding illegal criminal aliens in the County jail as this funding is not guaranteed.

As part of the *FY 2006 Carryover Review*, the FY 2007 estimate for revenue from the Commonwealth and Federal Government was lowered \$10.4 million from the FY 2007 Adopted Budget Plan estimate due to a reduction in state and federal funds for the Child Care Assistance and Referral (CCAR) program. This decrease to FY 2007 revenue was partially offset by adjustments made as part of the fall 2006 revenue review. During the fall review, reimbursement from the Commonwealth for expenses associated with the Health Department and Law Enforcement funding were increased \$0.6 million and \$0.1 million, respectively, based on the first quarterly payments received. In addition, the estimate for Library State Aid was raised \$0.1 million due to additional funding included in the Governor's budget above the current formula appropriation.

In November 2006, Governor Kaine announced the availability of \$3.4 million in one-time State funding to partially restore the reduction to the Child Care Assistance and Referral program in FY 2007. This and other adjustments, as necessary, will be made as part of the *FY 2007 Third Quarter Review*.

# County of Fairfax, Virginia

## General Fund Disbursement Overview

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This section includes:

- Summary of General Fund Direct Expenditures (Page 98)
- Summary of General Fund Transfers (Page 104)
- Summary of Contributory Agencies (Page 108)

**FY 2008**  
**Advertised Budget Plan**

# General Fund Disbursement Overview

## SUMMARY OF GENERAL FUND DIRECT EXPENDITURES

Category	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase (Decrease) Over/(From) Revised	Percent Increase/(Decrease)
<b>Positions/ Staff Years</b>	<b>9,505/9,315.62</b>	<b>9,678/9,483.72</b>	<b>9,689/9,508.75</b>	<b>9,759/9,571.75</b>	<b>70/63.0</b>	<b>0.7%/ 0.7%</b>
Personnel Services	\$599,381,725	\$671,697,823	\$673,209,195	\$695,844,817	\$22,635,622	3.36%
Operating Expenses	343,308,918	346,007,774	377,230,945	350,475,549	(26,755,396)	(7.09%)
Recovered Costs	(43,625,753)	(42,653,284)	(42,998,330)	(43,417,066)	(418,736)	0.97%
Capital Equipment	2,833,717	3,102,761	5,398,092	1,390,738	(4,007,354)	(74.24%)
Fringe Benefits	165,234,354	191,123,315	191,270,000	199,578,597	8,308,597	4.34%
<b>Total Direct Expenditures</b>	<b>\$1,067,132,961</b>	<b>\$1,169,278,389</b>	<b>\$1,204,109,902</b>	<b>\$1,203,872,635</b>	<b>(\$237,267)</b>	<b>(0.02%)</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 with linkages to County vision elements and Board of Supervisors' priorities highlighted, where possible, to show the alignment of spending and strategic objectives. Please note that expenditures may support several vision elements, but only the primary links are shown here. Additional information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

The FY 2008 Advertised Budget Plan direct expenditure level of \$1,203,872,635 represents a decrease of \$237,267, or 0.02 percent, from the FY 2007 Revised Budget Plan direct expenditure level of \$1,204,109,902. It should be noted that the FY 2008 funding level reflects an increase of \$34,594,246, or 3.0 percent, over the FY 2007 Adopted Budget Plan of \$1,169,278,389.

### Personnel Services

In FY 2008, funding for Personnel Services totals \$695,844,817, an increase of \$22,635,622, or 3.4 percent, over the FY 2007 Revised Budget Plan funding level of \$673,209,195. Personnel Services increased \$24,146,994, or 3.6 percent, over the FY 2007 Adopted Budget Plan level of \$671,697,823. Major adjustments are as follows:

- ◆ **Pay for Performance** funding of \$9,837,719 for General Fund eligible staff is included. The Pay for Performance system was implemented in FY 2001 and links employee pay increases directly with performance. The total General Fund impact is \$12,020,637, including \$2,182,918 for transfers to General Fund Supported agencies.
- ◆ **Merit Increment** funding of \$2,732,913 is included for public safety uniformed positions not eligible for the Pay for Performance program. The total General Fund impact is \$2,969,013 including \$236,100 for transfers to General Fund Supported agencies.
- ◆ **Overtime Pay** increases \$3,794,845 to \$47,430,580 and is primarily due to increases of \$1,735,162 in the Fire and Rescue Department, \$1,527,696 in the Police Department, and \$201,023 in the Office of the Sheriff. These increases are attributable to compensation growth and the addition of new positions in FY 2008. The total General Fund impact is \$3,992,476, including \$197,631 for transfers to General Fund Supported agencies.

# General Fund Disbursement Overview

- ◆ **Limited Term** position funding (temporary and part-time employees) reflects an increase of \$1,251,049 to \$21,114,690, due in part to \$323,571 in the Office of Elections associated with conducting the presidential primary elections in February 2008 and \$279,036 for the Fairfax County Public Library primarily associated additional limited term support for the new Oakton and Burke libraries. Most agencies have an increase in limited term position funding due to the Pay for Performance system that links employee pay increases directly with performance which increases an employee's salary. The total General Fund impact is an increase of \$1,724,379, which also includes \$473,330 for General Fund Supported agencies.
- ◆ **Shift Differential** increases \$113,125 to \$4,834,763 to accommodate new Public Safety positions for FY 2008. This net increase is due to \$113,911 in the Police Department and \$4,384 in the Fire and Rescue Department, partially offset by a decrease of \$5,170 in the Facilities Management Department. The total General Fund impact is an increase of \$117,734, which also includes \$4,609 for General Fund Supported agencies.
- ◆ **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 2006.
- ◆ **Public Safety Market Adjustment** funding of \$9,035,313 is included to fund a 2.92 percent market rate adjustment, as well as merit increments, for all uniformed public safety personnel to maintain consistency with neighboring jurisdictions and to remain competitive in the local employment market. The total General Fund impact is \$9,436,137 including \$400,824 for transfers to General Fund Supported agencies.
- ◆ **An Across the Board Personnel Services Reduction** totaling \$13,413,513 is required to meet budget limitations based on available revenues as a result of a flattening residential real estate market. The total General Fund impact is \$16,277,633, including \$2,506,375 for General Fund Supported agencies and \$357,745 in fringe benefits funding reductions. Agencies will be required to manage vacancies to ensure that they remain within their budget.

## Positions

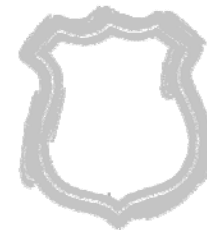
The FY 2008 Advertised Budget Plan reflects an increase of 70/63.0 SYE General Fund positions. The total General Fund position count is 9,759/9,571.75 SYE. All positions increases included in the FY 2008 Advertised Budget Plan are associated with public safety and/or new facilities and are broken out by agency as follows:

- ◆ 19/19.0 SYE positions in the Police Department at a cost of \$1,198,391 in Personnel Services including 8/8.0 SYE positions assigned to the Domestic Violence Detective program to provide more cohesive, direct services to domestic violence victims and a higher degree of follow-up for the significant number of domestic violence cases handled by the department which had been accomplished with existing staff who now can be returned to patrol; 5/5.0 SYE positions assigned to the forensics facility at the new Public Safety and Transportation Operations Center (PSTOC) to provide additional resources dedicated to evidence processing and information technology support; 2/2.0 SYE positions assigned to the Criminal Justice Academy as instructors to handle the workload associated with larger, more frequent Academy classes; 1/1.0 SYE position to provide domestic violence and stalking victims assistance with protective orders, interpreter services, education on court procedures, and links to other services including health, mental, and financial assistance; 1/1.0 SYE position to help manage existing wildlife management programs; 1/1.0 SYE position to perform clinical psychology work and provide direct clinical prevention and mental health treatment services, including crisis intervention, psychological assessment, diagnosis, and treatment to sworn and civilian employees, retirees, their families, and law enforcement volunteers; and 1/1.0 SYE position to allow the Animal Services Division to expand services hours at the Animal Shelter.

# General Fund Disbursement Overview

- ◆ 4/4.0 SYE positions in the Fire and Rescue Department at a cost of \$156,249 in Personnel Services for Uniformed Fire Communications Officers (UFOs) associated with the opening of the PSTOC. The UFOs will provide technical support to dispatchers, coordinate response efforts and resources, communicate to fire personnel during events, and support 911 operators who may develop health problems (chest pains, high blood pressure, anxiety etc.) during their dispatch shift. Currently, four UFOs are responsible for providing 24/7 coverage at the communications center. The additional positions will expand UFO coverage to address growth in the call volume and complexity.
- ◆ 3/3.0 SYE positions in the Juvenile and Domestic Relations District Court at a cost of \$183,881 in Personnel Services. Two of the positions will provide for the security of juveniles as well as the processing of visitors for the new larger juvenile holding center that is part of the expanded courthouse. The other will support the Electronic Records Management System (ERMS) which will replace traditional paper-based files with electronic court case records and automated case processing.
- ◆ 34/27.0 SYE positions for the Fairfax County Public Library at a cost of \$951,912 in Personnel Services associated with the opening of two new community library branches in Oakton and Burke. Both new libraries are necessary to address demands currently unmet due to insufficient capacity of existing libraries in their respective communities.
- ◆ 3/3.0 SYE positions in the Department of Family Services at a cost of \$131,595 in Personnel Services associated with opening a new School-Age Child Care (SACC) room serving 12 children at Key Center based on room availability associated with renovation.
- ◆ 5/5.0 SYE positions in the Department of Information Technology at a cost of \$455,181 in Personnel Services associated with providing onsite technical IT support of several “shared” systems, including but not limited to: telephone systems, audio visual systems, various server configurations, internal messaging systems, the PA system, and the room reservation system at the PSTOC. DIT staff will also be available to the agencies in the PSTOC for technical support as needed.
- ◆ 2/2.0 SYE positions in the Facilities Management Department at a cost of \$100,000 in Personnel Services for maintenance requirements associated with the opening of new facilities in FY 2008. A total of seven new facilities are scheduled to open during FY 2008 creating an additional 507,174 square feet that must be maintained by FMD.

**BOARD PRIORITY:**



**Public Safety and Gang  
Prevention**

# General Fund Disbursement Overview

## Fringe Benefits

In FY 2008, funding for Fringe Benefits totals \$199,578,597, an increase of \$8,308,597, or 4.3 percent, over the *FY 2007 Revised Budget Plan* level of \$191,270,000, and an increase of \$8,455,282, or 4.4 percent, over the FY 2007 Adopted Budget Plan level of \$191,123,315 primarily due to the following:

- ◆ **Retirement (Fairfax County Employees', Uniformed, Police)** reflected a net increase of \$2,888,189, or 3.4 percent, over the *FY 2007 Revised Budget Plan*. This increase includes \$2,391,277 associated with salary adjustments necessary to support the County's compensation program for merit increases and pay for performance; \$1,841,110 based on the FY 2008 Market Index of 2.92 percent included for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2008; \$570,318 to reflect the inclusion of new positions; and \$2,347,898 based on projected increases in the employer contribution rates, partially offset by a decrease of \$4,071,134 based on projected savings in FY 2007; and a decrease of \$191,280 associated with the across-the-board reduction necessary to meet budget limitations based on available revenues as a result of a flattening residential real estate market.
- ◆ **Health Insurance** funding is increased by \$3,168,417, or 5.3 percent, over the *FY 2007 Revised Budget Plan*. The increase includes \$2,703,114 based on a projected average increase of 5.0 percent for all County health insurance plans, effective January 1, 2008, and \$465,303 based on adjustments to reflect the inclusion of new positions. The large percentage increases experienced by most employers earlier this decade have somewhat mitigated, and the County's experience mirrors this trend. However, advances in medical technology, the increasing cost of medical malpractice and liability insurance, and increased utilization will continue to drive increases in medical costs.
- ◆ **Social Security** reflected a net increase of \$1,359,265, or 3.2 percent, over the *FY 2007 Revised Budget Plan*. The increase includes \$1,500,217 associated with salary adjustments necessary to support the County's compensation program for merit increases and pay for performance and to reflect the change in the federally set maximum pay base against which contributions are calculated; \$406,119 based on the FY 2008 Market Index of 2.92 percent included for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2008; and \$306,287 to reflect the inclusion of new positions. These increases are partially offset by a decrease of \$695,164 due to projected savings in FY 2007 and a decrease of \$158,194 associated with the across-the-board reduction necessary to meet budget limitations based on available revenues as a result of a flattening residential real estate market.
- ◆ **Dental Insurance** funding is increased by \$843,709, or 35.1 percent, over the *FY 2007 Revised Budget Plan*. The increase includes \$823,816 based on a projected premium increase of 10.0 percent, effective January 1, 2008, and increased employee participation, and \$19,893 based on adjustments to reflect the inclusion of new positions.

## Operating Expenses

Operating Expenses total \$350,475,549, a decrease of \$26,755,396, or 7.1 percent, from the *FY 2007 Revised Budget Plan* funding level of \$377,230,945. Operating Expenses increased by \$4,467,775, or 1.3 percent, over the FY 2007 Adopted Budget Plan level of \$346,007,774. Major adjustments are as follows:

- ◆ A net increase of \$2,210,881 in Utilities is due primarily to a projected 16 percent increase in electricity rates impacting mainly the Facilities Management Department and the Office of Capital Facilities.
- ◆ A net increase of \$1,258,587 in Department of Vehicle Services charges is due primarily to higher fuel costs and maintenance and operations costs.
- ◆ A net decrease of \$1,155,718 in Computer Software and Operating Equipment is due primarily to the one-time carryover of funding from the *FY 2006 Carryover Review* included in the FY 2007 funding level in the Department of Information Technology, the Department of Tax Administration, the Department of Family Services, the Facilities Management Department, and the Fire and Rescue Department.



# General Fund Disbursement Overview

- ◆ A net decrease in Operating Expenses of \$2,973,853 is due primarily to one-time adjustments made to FY 2007 during the *FY 2006 Carryover Review* in the Health Department and the Fire and Rescue Department.
- ◆ A net decrease of \$2,417,536 in Operating Supplies is due primarily to one-time adjustments made during the *FY 2006 Carryover Review*. In particular, significant decreases relative to the FY 2007 funding level are shown in the Department of Family Services, the Fire and Rescue Department, and the Department of Planning and Zoning.
- ◆ A net decrease of \$8,163,832 in Professional Consultant contracts/services is due primarily to one-time adjustments made during the *FY 2006 Carryover Review*. In particular, significant decreases relative to the FY 2007 funding level are shown in the Department of Transportation, Stormwater Management, and the Department of Family Services which are partially offset by an increase in the Department Community and Recreation Services and funding held in reserve to establish the Office of Community Reinvestment and Redevelopment (OCRR), the Office to Prevent and End Homelessness, and the Community Initiative Grant Program.
- ◆ A net decrease of \$3,519,477 in Other Internal Charges is due primarily to the one-time carryover of funding from the *FY 2006 Carryover Review* included in the FY 2007 funding level in Land Development Services, the Department of Family Services, and the Police Department.
- ◆ A net decrease of \$4,383,766 in Books and Related Materials is due primarily to the advance book purchases made in FY 2007 for the new Oakton and Burke Libraries for the Fairfax County Public Library.
- ◆ A net decrease of \$6,055,622 in Contingencies is primarily attributable to a decrease in Local Cash Match requirements for COPS UHP and COPS In Schools grants received by the Police Department.

## Capital Equipment

Capital Equipment funding totals \$1,390,738, a decrease of \$4,007,354 from the *FY 2007 Revised Budget Plan* funding level of \$5,398,092. It should be noted that the FY 2007 revised funding level includes \$1,900,065 carried over from FY 2006 in order to complete the purchase of previously approved equipment items. The FY 2008 funding level represents a decrease of \$1,712,023 or 55.2 percent, from the FY 2007 Adopted Budget Plan amount of \$3,102,761. The total amount budgeted in FY 2008 for Capital Equipment includes \$939,100 for replacement equipment, \$273,018 for new equipment, and \$178,620 in equipment for new facilities. Major Capital Equipment purchases are summarized below.

- ◆ **Stormwater Management** – Funding of \$390,500 is included for replacement equipment that has outlived its useful life and is not cost effective to repair. The equipment includes \$189,000 for a track excavator, \$52,500 for two small backhoes, \$90,000 for two slope mowers, \$9,975 for a ‘Gator’ utility vehicle, \$31,825 for a skid loader and \$17,200 for two chemical spreaders.
- ◆ **Park Authority** – Funding of \$300,000 is included for replacement equipment that has outlived its useful life and is no longer cost effective to repair. This level of funding will continue to address the prioritized replacement of equipment identified in the Park Authority’s comprehensive fleet inventory.

## General Fund Disbursement Overview

- ◆ **Police Department** – Funding of \$329,105 includes \$158,970 for a police cruiser and related equipment associated with additional positions in the department’s Domestic Violence Detective program, \$50,135 for five Mobile Computer Terminals (MCTs) for the Organized Crime and Narcotics Division to allow cover units the ability to run their own DMV checks more efficiently and consistently, \$36,000 for the replacement of the department’s primary patrol boat’s twin outboard motors which have outlived their expected lifespan, and \$84,000 for the replacement of a small robotic platform that is used by the department’s Explosive Ordnance Disposal Section and SWAT team for deployment into situations where it is too dangerous to send an officer because of explosives, gunfire, or other hazardous conditions. The current robotic platform is 12 years old and no longer in production, making replacement parts costly and not readily available.
- ◆ **Library** – Funding of \$178,620 includes \$70,290 associated with new equipment for the opening of the new Burke library, \$70,000 associated with a truck to transport books between library facilities, and \$38,330 associated with new equipment for the renovation of the Thomas Jefferson and Dolley Madison libraries.
- ◆ **Fire and Rescue Department** – Funding of \$150,100 is for baseline needs and will be used to fund replacement items, including \$70,000 for the purchase of a Chemical Identification System, \$45,600 for the purchase of four Thermal Imagers, and \$13,000 for the purchase of a Plotter for use by the department’s Information Technology section. These items are scheduled for replacement as part of the Fire and Rescue Department’s annual replacement program. In addition funding of \$21,500 is included for the purchase of a Mercury Vapor Analyzer, a reconnaissance search camera used during structural collapses and a portable X-ray machine used in the examination of fire debris.
- ◆ **Department of Cable Communication and Consumer Protection** – Funding of \$42,413 is associated with an electronic scanner for tracking and delivery of certified mail and a replacement labeling machine. The scanner will allow for faster delivery and tracking of certified mail and real-time tracking capability. The labeling machine is used for various high-volume mailings including the Board of Supervisors’ newsletters, personal property tax bills and property assessments and has exceeded its useful life.

### Recovered Costs

Recovered Costs total \$43,417,066 in FY 2008, an increase of \$418,736, or 1.0 percent, over the *FY 2007 Revised Budget Plan* level of \$42,998,330. Recovered Costs increase \$763,782, or 1.8 percent, over the FY 2007 Adopted Budget Plan level of \$42,653,284. Major adjustments are as follows:

- ◆ An increase of \$414,792 in the Department of Community and Recreation Services primarily associated with adjusted utilization estimates for FASTRAN services by user agencies.
- ◆ An increase of \$131,671 in the Facilities Management Department associated with increases for leased space and projected compensation in salary and operating requirements.
- ◆ An increase of \$113,452 in the Fairfax County Park Authority associated with projected salaries for positions tied to bond-funded initiatives.
- ◆ A net decrease of \$248,003 in the Office of Capital Facilities is associated with an increase of \$11,997 due to projected salary and operating requirements offset by a decrease of \$260,000 due to one-time funding of recoverable contracted construction support approved during the *FY 2006 Carryover Review*.

# General Fund Disbursement Overview

## SUMMARY OF GENERAL FUND TRANSFERS

The FY 2008 Transfers Out from the General Fund total \$2,115,174,649, an increase of \$44,127,595, or 2.1 percent, from the *FY 2007 Revised Budget Plan* Transfers Out of \$2,071,047,054. These transfers support programs and activities that reflect the County's visions elements and the Board of Supervisors' priorities. Major adjustments, as well as linkages with strategic objectives, are summarized below.

	<b>Increase/ (Decrease)</b>
Fund 090 Public School Operating	\$53,382,633
Fund 200 and 201 Consolidated Debt Service	8,272,308
Fund 100 County Transit Systems	3,671,573
Fund 106 Community Services Board	3,155,389
Fund 119 Contributory Fund	810,910
Fund 500 Retiree Health Benefits	540,409
Fund 118 Consolidated Community Funding Pool	396,696
Fund 120 E-911	289,311
Fund 103 Aging Grants and Programs	246,277
Fund 505 Technology Infrastructure Services	(2,188)
Fund 109 Refuse Collection and Recycling Operations	(90,000)
Fund 141 Elderly Housing Programs	(158,393)
Fund 102 Federal/State Grant Fund	(382,713)
Fund 304 Transportation Improvements	(800,000)
Fund 104 Information Technology	(1,139,561)
Fund 112 Energy/Resource Recovery Facility	(1,365,637)
Fund 312 Public Safety Construction	(1,784,178)
Fund 501 County Insurance Fund	(4,712,365)
Fund 317 Capital Renewal Construction	(4,772,679)
Fund 303 County Construction	(11,430,197)

### **Fund 090, Public School Operating Fund**

The FY 2008 Advertised Budget Plan transfer to support the Fairfax County Public Schools (FCPS) is \$1,586,600,722, an increase of \$53,382,633, or 3.5 percent, over the *FY 2007 Revised Budget Plan* transfer of \$1,533,218,089. This increase represents a 3.5 percent increase over the FY 2007 Adopted Budget Plan plus an additional \$8 million provided to fund the second phase of the Initiatives for Excellence to the Fairfax County Public Schools. These increases are consistent with the FY 2008 Budget Guidelines reaffirmed and approved by the Board of Supervisors on July 31, 2006.

### **Fund 200 and 201, Consolidated Debt Service**

The total FY 2008 General Fund transfer to Fund 200 and 201, Consolidated Debt Service, is \$261,232,837, an increase of \$8,272,308, or 3.3 percent, over the *FY 2007 Revised Budget Plan* transfer of \$252,960,529. This increase is primarily attributable to scheduled requirements for existing debt service and anticipated debt service payments for projected bond sales. Anticipated debt service payments associated with the FY 2007 bond sale have been incorporated into the FY 2008 projections. No additional debt service funding has been included for a General Obligation bond sale in FY 2008 as a spring sale is anticipated such that payments will begin in FY 2009.

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

The FY 2008 General Fund Transfer to Fund 100 is \$34,667,083, an increase of \$3,671,573 or 11.9 percent over the *FY 2007 Revised Budget Plan* amount of \$30,995,510. This increase maintains current service levels of the FAIRFAX CONNECTOR, provides funding for a 4.0 percent personnel-based contractual adjustment, continues the annual bus replacement program, supports the increased Fairfax County subsidy to the Virginia Railway Express (VRE), and includes \$1.2 million in additional estimated CONNECTOR fuel costs based on continuing increases in gasoline prices.

# General Fund Disbursement Overview

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

The FY 2008 transfer to Fund 106, Fairfax-Falls Church Community Services Board, is \$101,091,229, an increase of \$3,155,389, or 3.2 percent, over the *FY 2007 Revised Budget Plan* transfer of \$97,935,840. The increase is necessary to fund the County's compensation program and contract rate adjustments.

## Fund 119, Contributory Fund

The FY 2008 transfer to Fund 119, Contributory Fund, is \$13,037,140, an increase of \$810,910, or 6.6 percent, over the *FY 2007 Revised Budget Plan* transfer of \$12,226,230. This increase is due to a \$1 million contribution to the Lorton Arts Foundation in FY 2008 that is partially offset by \$114,742 in available beginning balance, a reduction of \$44,654 for the Northern Virginia Soil and Water Conservation District based on projected needs, and other miscellaneous net adjustments totaling \$29,694.

## Fund 500, Retiree Health Benefits

In FY 2008, the General Fund Transfer will increase by \$540,409, or 13.3 percent, over the FY 2007 Revised Budget Plan level of \$4,070,579, to \$4,610,988. This increase is attributable to projected benefit payments based on the anticipated rate of participation and salary adjustments necessary to support the County's compensation program.

## Fund 118, Consolidated Community Funding Pool

The FY 2008 transfer to Fund 118, Consolidated Community Funding Pool, is \$8,720,769, an increase of \$396,696, or 5 percent, over the *FY 2007 Revised Budget Plan* transfer of \$8,324,073. The FY 2008 funding is associated with performance and leverage requirements for nonprofit organizations and provides additional funding as part of the two-year cycle to community organizations to meet human service needs in the County.

## Fund 120, E-911

The activities and programs in Fund 120, E-911, provide support to the operations of both the Department of Public Safety Communications and various public safety information technology projects. Supporting revenue for these efforts is primarily provided by the E-911 tax on eligible phone lines. A General Fund transfer supports the difference between revenues and expenditures. The FY 2008 General Fund transfer into Fund 120 is \$9,181,598, an increase of \$289,311, or 3.3 percent, from the *FY 2007 Revised Budget Plan* transfer of \$8,892,287. This increase is primarily associated with FY 2008 requirements of the information technology projects; increased operating expenses that include commercial telecommunications charges for 9-1-1 services and legal fees associated with ensuring the County's compliance with Federal Communications Commission (FCC) rebanding of the radio spectrum to alleviate potential interference with public safety communications; and salary adjustments necessary to support the County's compensation program.

## Fund 103, Aging Grants and Programs

The FY 2008 transfer to Fund 103, Aging Grants and Programs, is \$3,783,440, an increase of \$246,277, or 7 percent, over the *FY 2007 Revised Budget Plan* transfer of \$3,537,163. This increase is primarily associated with two additional home-delivered ethnic meal routes due to savings in the Home Based Care program after the successful implementation of the cluster care model and salary adjustments necessary to support the County's compensation program.

# General Fund Disbursement Overview

## Fund 505, Technology Infrastructure Services

The FY 2008 General Fund transfer to Fund 505, Technology Infrastructure Services, is \$1,814,103, a decrease of \$2,188, or 0.1 percent, from the *FY 2007 Revised Budget Plan* transfer of \$1,816,291. This decrease is primarily associated with a net decrease of \$1,226,204 due to the savings in telecommunication charges resulting from implementation of the I-Net and the concurrent termination of commercial data circuits. The I-Net is the mechanism to transmit data across and between County and school sites in lieu of paying a commercial vendor for these services. This decrease is partially offset by costs associated with purchasing of software license and maintenance contract renewals; supporting the replacement of network switches that will no longer be supported by the manufacturer and are necessary to maintain the County's Wide Area network; and augmenting security measures for daily application operations and incident investigation required to further protect the County from unauthorized entry into County systems, attacks, viruses, data destruction and other cyber threats.

## Fund 109, Refuse Collection and Recycling Operations

No transfer is included in the *FY 2008 Advertised Budget Plan* for Fund 109, Refuse Collection and Recycling Operations, reflecting a decrease of \$90,000 from the *FY 2007 Revised Budget Plan* transfer. This decrease is due to added funding for FY 2007 at the *FY 2006 Carryover Review*, where the Board of Supervisors approved funding of \$90,000 for five Household Hazardous Waste events associated with the County's Environmental Excellence 20-year Vision Plan (Environmental Agenda) to implement critical environmental initiatives.

## Fund 141, Elderly Housing Programs

The FY 2008 transfer to Fund 141, Elderly Housing Programs, is \$1,536,659, a decrease of \$158,393, or 9.3 percent, from than the *FY 2007 Revised Budget*. This decrease is due to one-time funding included at the *FY 2006 Carryover Review* of \$245,000 to purchase additional back-up power generators for Lincolnia Center in order to provide adequate support in the event of a sustained power outage.

## Fund 102, Federal/State Grant Fund

The FY 2008 transfer to Fund 102, Federal/State Grant Fund, is \$4,293,491, which is \$382,713 less than the *FY 2007 Revised Budget*. This decrease is due primarily to decreased anticipated Local Cash Match requirements in the Department of Transportation and the Department of Family Services.

## Fund 304, Transportation Improvements

In FY 2008 there is no transfer to Fund 304, Transportation Improvements, reflecting a decrease of \$800,000 from the *FY 2007 Revised Budget Plan* transfer. This decrease is due to one-time funding included at the *FY 2006 Carryover Review* of \$800,000 to be utilized for local cash match requirements associated with Federal Transit Administration grants for the Richmond Highway Public Transportation Initiative and the Burke VRE Station Parking Expansion projects. FY 2008 projected funding is supported by the allocation of House Bill 599 state revenues.

## Fund 104, Information Technology

The FY 2008 transfer to Fund 104, Information Technology, is \$12,360,015, a decrease of \$1,139,561, or 8.4 percent, from the *FY 2007 Revised Budget Plan* transfer of \$13,499,576. This decrease is partially due to one-time funding transferred at the *FY 2006 Carryover Review* from General Fund agencies into Fund 104 to consolidate technology resources and actual requirements for FY 2008 projects.

# General Fund Disbursement Overview

## Fund 112, Energy/Resource Recovery Facility

There is no transfer to Fund 112, Energy/Resource Recovery Facility, in FY 2008, reflecting a decrease of \$1,365,637 from the *FY 2007 Revised Budget Plan* transfer. The General Fund Transfer in FY 2007 was associated with reimbursement for local taxes as a result of the transfer of the Lorton property from the federal government to the County. Pursuant to the property transfer, the Energy/Resource Recovery Facility located on the property and operated by Covanta Fairfax, Inc. (CFI) has changed from tax exempt to taxable status. Based on the contract with CFI, the company pays the real estate and personal property taxes on this property and then charges it to the County. Any necessary adjustments for FY 2007 will be made at the *FY 2007 Carryover Review*.

## Fund 312, Public Safety Construction

The FY 2008 transfer to Fund 312, Public Safety Construction, is \$4,820,972, a decrease of \$1,784,178, or 27 percent, from the *FY 2007 Revised Budget Plan* transfer of \$6,605,150. This decrease is primarily attributed to a General Fund transfer of \$750,000 for IT equipment and support for the Judicial Center Expansion in FY 2007. The FY 2008 funding level supports furniture acquisitions for the Courthouse Expansion and Renovation project; improved lighting, ductwork realignment, and technology upgrades to keep existing court rooms operational for the Jennings Courtroom Renovations project; and required equipment and furniture associated with the opening of the Public Safety and Transportation Operations Center (PSTOC).

## Fund 501, County Insurance

The FY 2008 transfer is \$13,148,743, a decrease of \$4,712,365, or 26.4 percent, from the *FY 2007 Revised Budget Plan* transfer of \$17,861,108. This decrease is due primarily to increased funding added for FY 2007 at the *FY 2006 Carryover Review* to bolster the Reserve for Catastrophic Occurrences.

## Fund 317, Capital Renewal Construction

The FY 2008 transfer to Fund 317, Capital Renewal Construction, is \$868,321 and reflects a decrease of \$4,772,679 from the *FY 2007 Revised Budget Plan* transfer of \$5,641,000. This decrease is due to use of revenues from the sale of bonds associated with the Public Safety Bond Referendum that voters approved on November 7, 2006, for FY 2008.

## Fund 303, County Construction

The FY 2008 General Fund transfer to Fund 303, County Construction, is \$18,555,230, a decrease of \$11,430,197, or 38.1 percent, from the *FY 2007 Revised Budget Plan* transfer of \$29,985,427. This decrease is due to one-time projects funded at the *FY 2006 Carryover Review*.

# Fund 119

## Summary of Contributory Agencies

### Summary of Contributory Agencies

Fund 119, Contributory Fund, was established in FY 2001 to reflect the General Fund support for agencies or organizations that receive County contributions. 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 to show the General Fund support of these organizations in the form of a transfer, rather than as a direct expenditure. FY 2008 funding totals \$13,151,882 and reflects a decrease of \$155,971 or 1.2 percent from the *FY 2007 Revised Budget Plan* funding level of \$13,307,853. The required Transfer In from the General Fund is \$13,037,140. Individual contributions are described in detail in the narrative of Fund 119, Contributory Fund, in Volume 2 of the FY 2008 Advertised Budget Plan.

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

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

Fairfax County	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>Legislative-Executive Functions/Central Service</b>				
<b>Agencies:</b>				
Dulles Area Transportation Association	\$9,000	\$9,000	\$9,000	\$9,000
Metropolitan Washington Council of Governments	810,406	838,706	838,706	868,217
National Association of Counties	17,498	19,294	19,294	20,259
Northern Virginia Regional Commission	493,115	552,769	552,769	562,739
Northern Virginia Transportation Commission	164,683	174,674	174,674	175,638
Public Technology Incorporated	25,000	20,000	20,000	20,000
Virginia Association of Counties	201,480	205,510	205,510	208,500
Virginia Innovation Group	6,000	6,000	6,000	6,000
Virginia Institute of Government	20,000	20,000	20,000	20,000
Virginia Municipal League	0	0	0	0
Washington Airports Task Force	40,500	40,500	40,500	40,500
<b>Subtotal Legislative-Executive</b>	<b>\$1,787,682</b>	<b>\$1,886,453</b>	<b>\$1,886,453</b>	<b>\$1,930,853</b>
<b>Public Safety:</b>				
NOVARIS	\$401,328	\$403,568	\$403,568	\$159,321
Partnership For Youth	50,000	50,000	50,000	50,000
<b>Subtotal Public Safety</b>	<b>\$451,328</b>	<b>\$453,568</b>	<b>\$453,568</b>	<b>\$209,321</b>

# Fund 119

## Summary of Contributory Agencies

Fairfax County	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>Health and Welfare:</b>				
GMU Law and Mental Illness Clinic	\$51,678	\$51,678	\$51,678	\$51,678
Health Systems Agency of Northern Virginia	86,750	86,750	86,750	86,750
Northern Virginia Healthcare Center/District				
Home of Manassas	1,062,628	1,076,083	1,076,083	1,396,691
Volunteer Fairfax	282,247	302,247	302,247	305,247
<b>Subtotal Health and Welfare</b>	<b>\$1,483,303</b>	<b>\$1,516,758</b>	<b>\$1,516,758</b>	<b>\$1,840,366</b>
<b>Parks, Recreation and Cultural:</b>				
Arts Council of Fairfax County	\$212,880	\$216,606	\$216,606	\$220,602
Arts Council of Fairfax County - Arts Groups Grants	120,000	120,000	120,000	120,000
Challenge Grant Funding Pool for the Arts	0	550,000	550,000	550,000
Dulles Air and Space Museum	240,000	240,000	240,000	240,000
Fairfax Symphony Orchestra	302,518	265,723	265,723	278,613
Fort Belvoir Army Museum	240,000	240,000	240,000	240,000
Greater Reston Arts Center	50,000	0	0	0
Lorton Arts Foundation	500,000	0	1,000,000	1,000,000
Northern Virginia Regional Park Authority	1,918,739	2,035,315	2,035,315	2,076,143
Reston Historic Trust	20,000	20,000	20,000	20,000
Claude Moore Colonial Farm	31,500	31,500	31,500	31,500
Town of Vienna Teen Center	40,000	40,000	40,000	40,000
Virginia Opera Company	25,000	25,000	25,000	25,000
Wolf Trap Foundation for the Performing Arts	125,000	125,000	125,000	125,000
<b>Subtotal Parks, Recreation &amp; Cultural</b>	<b>\$3,825,637</b>	<b>\$3,909,144</b>	<b>\$4,909,144</b>	<b>\$4,966,858</b>
<b>Community Development:</b>				
Architectural Review Board	\$3,500	\$3,500	\$3,500	\$3,500
Celebrate Fairfax, Incorporated	27,083	27,876	27,876	28,289
Commission for Women	6,916	6,916	6,916	6,916
Convention and Visitors Corporation	2,000,000	2,425,522	3,016,323	2,717,701
Fairfax County History Commission	26,022	26,022	26,022	26,022
Greater Reston Incubator	0	30,000	30,000	30,000
Northern Virginia Community College	95,894	94,196	94,196	93,733
Northern Virginia Conservation Trust	258,120	266,380	266,380	275,437
Northern Virginia Soil and Water Conservation	524,548	509,404	514,917	470,263
Northern Virginia 4-H Education Center	25,000	25,000	25,000	25,000
Occoquan Watershed Monitoring Program	100,108	106,635	106,635	113,787
Police and Fire World Games	25,000	0	50,000	0
Southeast Fairfax Development Corporation	184,641	190,550	190,550	198,363
VPI/UVA Education Center	50,000	50,000	50,000	50,000
Women's Center of Northern Virginia	29,942	29,942	29,942	29,942
Washington Area Housing Partnership	4,000	4,000	4,000	0
Washington Area Housing Trust Fund	31,665	32,016	32,016	32,874
Wildlife Rescue League	10,000	10,000	10,000	10,000
<b>Subtotal Community Development</b>	<b>\$3,402,439</b>	<b>\$3,837,959</b>	<b>\$4,484,273</b>	<b>\$4,111,827</b>
<b>Nondepartmental:</b>				
Fairfax Public Law Library	\$57,657	\$57,657	\$57,657	\$92,657
<b>Subtotal Nondepartmental</b>	<b>\$57,657</b>	<b>\$57,657</b>	<b>\$57,657</b>	<b>\$92,657</b>
<b>Total County Contributions</b>	<b>\$11,008,046</b>	<b>\$11,661,539</b>	<b>\$13,307,853</b>	<b>\$13,151,882</b>





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# County of Fairfax, Virginia

## Other Funds Overview

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This section includes:

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- Special Revenue Funds (Page )
- Debt Service Funds (Page )
- Enterprise Funds (Page )
- Internal Service Funds (Page )
- Trust and Agency Funds (Page )

**FY 2008**  
**Advertised Budget Plan**

# Other Funds Overview

## OTHER FUNDS OVERVIEW

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

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

Other Funds expenditures are supported through a total available balance of \$6,789,892,685 (excluding the General Fund) and total revenues of \$2,731,997,254. The revenues are a decrease of \$650,209,014 or 19.2 percent from the *FY 2007 Revised Budget Plan* and an increase of \$98,415,623 or 3.7 percent over the *FY 2007 Adopted Budget Plan*. It should be noted that the decrease from the *FY 2007 Revised Budget Plan* is primarily the result of the carryover of authorized but unissued bonds for capital construction projects and anticipated grant revenues rather than the result of changes in the revenue stream for Other Funds. As indicated by the increase in revenues over the *FY 2007 Adopted Budget Plan*, revenues are expected to grow 3.7 percent overall for FY 2008. Details concerning significant changes in revenue growth are discussed for each specific fund in Volume 2, Capital Construction and Other Operating Funds, in the *FY 2008 Advertised Budget Plan*. Also, the FY 2008 revenues for Other Funds are summarized by revenue type and by fund type in the *Financial, Statistical and Summary Tables* section of this Overview volume.

FY 2008 expenditures for Other Funds total \$4,562,820,618 (excluding General Fund direct expenditures), and reflect a decrease of \$1,180,950,612 or 20.6 percent from the *FY 2007 Revised Budget Plan* funding level of \$5,743,771,230. 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 2007, expenditures increase \$218,725,484 or 5.0 percent over the *FY 2007 Adopted Budget Plan* total of \$4,344,095,134.

The following is a brief discussion of highlights and major expenditure issues associated with the various funds. Not included in these discussions are Capital Projects Funds, which are presented in the Capital Projects Overview, and Special Revenue funding for the Fairfax County Public Schools, which is discussed in the *Fairfax County School Board's FY 2008 Advertised Budget*. Further information on Housing and Community Development Programs can be found in the Housing Program Overview. A complete discussion of funding and program adjustments in Other Funds is found in Volume 2, Capital Construction and Other Operating Funds in the *FY 2008 Advertised Budget Plan*. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

## Other Funds Overview

### SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds from specific sources that are legally restricted to expenditures for a specific purpose. These proceeds include state and federal aid, income derived through activities performed by the Division of Solid Waste, special levies, program activity revenue, and operation of the public school system. The following are highlights for various Special Revenue Funds. Details for other funds not shown here are included in Volume 2, Capital Construction and Other Operating Funds in the FY 2008 Advertised Budget Plan.

In FY 2008, Special Revenue Fund expenditures total \$2,780,305,199, a decrease of \$233,379,686 or 7.7 percent from the *FY 2007 Revised Budget Plan* funding level of \$3,013,684,885. Excluding adjustments in FY 2007, expenditures increase \$105,722,463 or 4.0 percent over the FY 2007 Adopted Budget Plan level of \$2,674,582,736. Funds with significant adjustments are as follows:

**Fund 100, County Transit Systems:** FY 2008 funding of \$44.7 million is included for this fund. This includes a General Fund transfer of \$34.7 million, an increase of \$3.7 million or 11.8 percent, over the *FY 2007 Revised Budget Plan* transfer of \$31.0 million. The total funding level includes \$39.7 million to maintain current service levels of the FAIRFAX CONNECTOR system, which will provide service to an estimated 10.2 million passengers in the Huntington and Reston-Herndon Divisions. The system includes 202 County-owned buses, providing service on 57 routes to six Metrorail stations throughout the region. The remaining \$5.0 million will support commuter rail services operated by the Virginia Railway Express (VRE). This level represents an increase of \$1.1 million in the Fairfax County subsidy to VRE, or 28.2 percent over the *FY 2007 Revised Budget Plan* level. Factors driving this increase include VRE-projected increases in fuel requirements; a VRE-projected decrease in system-wide fare revenue based on prior year experience; and the need to re-establish, over the next several years, prudent financial balances for ordinary and catastrophic occurrences within the VRE Insurance Trust Fund. Fund balance is now at approximately 60 percent of the level that the State feels is necessary, due to multi year increases in insurance premiums, especially since September 11, 2001.



*Fairfax County makes a significant contribution to fund service by the Virginia Railway Express (VRE) which serves five stops within the County.*

**Fund 102, Federal/State Grant Fund:** This fund includes both grant awards already received as well as those anticipated to be received in FY 2008, for a total appropriation of \$58.6 million including \$57.9 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 \$22.0 million for the Department of Family Services, \$10.7 million for the Department of Transportation, \$8.1 million for the Fire and Rescue Department, \$2.3 million for the Health Department, \$2.1 million for the Police Department, \$1.6 million for various other agencies, and \$1.1 million to address unanticipated grants. An additional \$10.0 million is held in reserve for anticipated awards related to emergency preparedness. The remaining \$0.7 million is for grant awards that are appropriated directly to the Police Department for the Community-Oriented Policing (COPS) in Schools Program.

**Fund 103, Aging Grants and Programs:** In FY 2008 funding of \$6.9 million is included for this fund to support the coordination and provision of services for older persons in Fairfax County, as well as the cities of Fairfax and Falls Church. It should be noted that the FY 2008 transfer from the General Fund is \$3.8 million, an increase of \$0.3 million or approximately 7 percent over the *FY 2007 Revised Budget Plan*. This increase is primarily associated with two new home-delivered ethnic meals routes resulting from General Fund savings in the Home Based Care program, and costs associated with the County's compensation program.

## Other Funds Overview

**Fund 104, Information Technology:** In FY 2008, funding of \$13.8 million, which includes a General Fund transfer of \$12.4 million and interest income of \$1.4 million, is included for initiatives that meet one or more of the priorities established by the Senior Information Technology Steering Committee. These initiatives include a mix of projects that provide benefits for both citizens and employees and adequately balance continuing initiatives with the need for maintaining and strengthening the County's technology infrastructure. Funded projects will support initiatives in the Human Services, Planning and Development, General County Services and Public Safety program areas.

**Fund 105, Cable Communications:** FY 2008 expenditures for this fund total \$11.5 million, a decrease of \$10.5 million, or 47.8 percent, from the *FY 2007 Revised Budget Plan*. This decrease is primarily a result of the one-time carryover of \$11.1 million from FY 2006 for the final design and implementation of the I-Net architecture and required equipment to activate the I-Net. The I-Net is a fiber optic cable network designed to support video, voice and data services that the County and Fairfax County Public Schools (FCPS) currently provide using commercial telecommunication carriers.

**Fund 106, Fairfax-Falls Church Community Services Board (CSB):** FY 2008 expenditures for this fund total \$146.9 million, and are funded by a Fairfax County transfer of \$101.1 million, as well as funds from the state, the federal government, the cities of Fairfax and Falls Church and client fees. Included in FY 2008 is funding for the maintenance of existing service levels and \$0.9 million to support anticipated inflationary increases for contract vendors who provide a wide range of services such as: residential and outpatient/case management for mental health clients; employment, training and vocational support for mental retardation clients; and detoxification. Also included is \$0.9 million to support ongoing efforts to reduce the waiting list for Mental Health Services, as well as \$0.6 million to expand Alcohol and Drug Services' Leadership and Resiliency and Student Assistance Programs to a total of 12 Fairfax County public high schools to prevent and treat substance abuse among youth.

### 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 \$137,030,339, which includes \$358,325 for Solid Waste General Fund Programs, and a staffing level of 321/321.0 SYE positions are required to meet financial and operational requirements for waste collection and disposal programs in FY 2008. The FY 2008 Advertised Budget Plan funding level represents a decrease of \$28,652,533 or 17.3 percent from the *FY 2007 Revised Budget Plan* estimate of \$165,682,872. This is primarily attributable to a \$30,650,918 decrease in capital projects associated with the one-time carryover of unexpended project balances partially offset by an increase of \$1,998,385 primarily due to increased contractor costs for the disposal of waste as well as increases in Personnel Services necessary to support the County's compensation program. Highlights by fund are as follows:



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

## Other Funds Overview

- ◆ **Fund 108, Leaf Collection:** Funding in the amount of \$2.9 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 2008, Fund 108 will provide collection service to approximately 25,000 household units within 34 approved leaf districts on three different occasions. Revenue is derived from a levy charged to homeowners within leaf collection districts. Based on the estimated fund balance and projected expenditure requirements, the levy will remain at \$0.015 per \$100 of assessed real estate value. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the [FY 2008 Advertised Budget Plan](#) for more details.
  
- ◆ **Fund 109, Refuse Collection and Recycling Operations:** Funding in the amount of \$20.3 million is included for this fund to provide for the collection of refuse within the County's approved sanitary districts and County agencies, and for the coordination of the County's recycling and waste reduction operations, as well as the oversight of the Solid Waste General Fund Programs on behalf of the County. In FY 2008, the household refuse collection fee will increase from \$315 to \$330 per household unit. The increase is necessary due to a decreasing fund balance and increasing disposal charges. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the [FY 2008 Advertised Budget Plan](#) for more details.
  
- ◆ **Fund 110, Refuse Disposal:** Funding in the amount of \$64.5 million is included for this fund to provide for the coordination of the disposal of solid waste generated within Fairfax County by channeling the collected refuse to the Energy/Resource Recovery Facility (E/RRF). Based on estimated disposal costs, the system disposal fee will increase to \$52 per ton; and a contractual disposal rate will be negotiated with private waste haulers and is anticipated to be \$49.95 per ton, an increase of \$3.00 over the FY 2007 negotiated rate of \$46.95. 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 \$2.5 million provides funding to help cover programs, such as the County's Household Hazardous Waste Program, that do not generate revenue. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the [FY 2008 Advertised Budget Plan](#) for more details.
  
- ◆ **Fund 112, Energy Resource and Recovery Facility (E/RRF):** Funding in the amount of \$40.6 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 from the sale of electricity are used to partially offset the cost of the disposal fee, which will remain at \$33 per ton in FY 2008. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the [FY 2008 Advertised Budget Plan](#) for more details.



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

## Other Funds Overview

- ◆ **Fund 114, I-95 Refuse Disposal:** Expenditures for this fund total \$8.3 million for FY 2008 which is a decrease of \$26.7 million or 76.2 percent from the *FY 2007 Revised Budget Plan* of \$35.0 million, primarily as a result of the carryover of capital project funding in FY 2007. This fund is responsible for the overall operation of the I-95 Landfill, which is a multi-jurisdiction refuse deposit site dedicated to the disposal of ash generated primarily by the County's Energy/Resource and Recovery Facility (E/RRF) and other participating municipalities. The disposal rate for the I-95 Landfill will remain at \$11.50 per ton. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the FY 2008 Advertised Budget Plan for more details.

**Fund 116, Integrated Pest Management Program:** FY 2008 funding of \$2.5 million is included for this fund. This funding level includes \$1.0 million for the Forest Pest Program to support the treatment of an estimated 5,000 acres to combat gypsy moths and cankerworms. It also provides for the continued monitoring and surveying of areas treated by the state for the emerald ash borer, a recently introduced pest in Fairfax County. This funding level also includes \$1.5 million to provide for the Disease-Carrying Insects Program to include treatment and public educational activities for the prevention of West Nile virus and the surveillance of tick-borne diseases. The Integrated Pest Management Program is supported by a countywide tax levy which will remain at the current rate of \$0.001 per \$100 assessed value.



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

**Fund 118, Consolidated Community Funding Pool:** FY 2008 will be the second year of the two-year funding 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 2008, there will be \$10.8 million available for the Consolidated Community Funding Pool process, of which approximately \$8.7 million will be transferred from the General Fund to Fund 118, Consolidated Community Funding Pool, and approximately \$2.1 million, will be utilized from Fund 142, Community Development Block Grant.

**Fund 119, Contributory Fund:** Funding for all Contributory Agencies is reviewed annually, and the organizations must provide quarterly, semiannual and/or annual financial reports as prescribed by the County Executive to document their financial status. The FY 2008 funding level is \$13.2 million; details of the organizations funded can be found in Volume 2, Special Revenue Funds, of the FY 2008 Advertised Budget Plan.

**Fund 120, E-911:** In FY 2008, total expenditures of \$37.3 million, based on a General Fund transfer of \$9.2 million, Communications and Sales Use Tax Fees of \$19.7 million, state reimbursement of \$4.4 million, the use of \$3.5 million in available balance, and interest earnings of \$0.5 million will support Department of Public Safety Communications (DPSC) operations and Public Safety Information Technology Projects. In addition to General Fund monies, revenue from the communications and sales use tax, including a uniform statewide E-911 tax on landline telephone service, is used to support E-911 operations in the County. The uniform \$0.75 per line per month charge replaces the previous E-911 tax, which was repealed by the Virginia General Assembly, effective January 1, 2007 as part of a statewide restructuring of telecommunications-related taxes and fees.

In addition to DPSC operations, Fund 120, E-911 supports information technology projects, which are budgeted at \$7.2 million and will ensure continued lease purchase payments and ongoing replacement of portable and mobile emergency responder radios, providing interoperability with surrounding jurisdictions; replacement of Mobile Computer Terminal Units; lease purchase payments for the E-911 call-answering system at the DPSC; and capacity for software design applications. All of these projects are critical to the County's public safety emergency communications capabilities.

## Other Funds Overview

Complete details of all Special Revenue Funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2008 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

### DEBT SERVICE FUNDS

The Consolidated Debt Service Fund accounts for the general obligation bond debt service of the County as well as general obligation bond debt and loans of the Literary Funds of Virginia for the Fairfax County Public Schools (FCPS). In addition, debt service expenditures are included for the Economic Development Authority Lease Revenue bonds and Certificates of Participation (COPS) associated with County government and School facilities and payments for Fairfax County Redevelopment and Housing Authority (FCRHA) Lease Revenue bonds. Revenues for the debt service funds are derived principally from a transfer from the General Fund. It should be noted that debt service on sewer revenue bonds is reflected in the Enterprise Funds.

FY 2008 Debt Service expenditures total \$266,867,991, an increase of \$117,940 or 0.04 percent over the *FY 2007 Revised Budget Plan* level of \$266,750,051. The increase in the funding level is primarily attributable to scheduled requirements for existing debt service and anticipated debt service payments for projected bond sales.

Complete details of the Consolidated County and Schools Debt Service Fund is found in Volume 2, Capital Construction and Other Operating Funds of the FY 2008 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

### ENTERPRISE FUNDS

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

FY 2008 Enterprise Funds expenditures for sewer operation and maintenance and sewer debt service total \$126,626,982, a decrease of \$112,175,342 or 47.0 percent from the *FY 2007 Revised Budget Plan* total of \$238,802,324 primarily due to the carryover of capital project construction balances 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 (67 mgd capacity), nearly 3,300 miles of sewer lines, 65 pumping stations, 54 flow metering stations and covers approximately 234 square miles of the County's 407 square-mile land area. In FY 2008, WWM anticipates a total of 340,000 households in Fairfax County will be connected to public sewers.



**The County's wastewater treatment plant serves an estimated 340,000 households with public sewer service to help maintain a safe and caring community.**



## Other Funds Overview

### Current Availability Fee Rates:

In FY 2008, Availability Fees will increase from \$6,138 to \$6,506 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 2007 Availability Fee	FY 2008 Availability Fee
Single Family	\$6,138	\$6,506
Townhouses and Apartments	\$4,910	\$5,205
Hotels/Motels	\$1,535	\$1,627
Nonresidential	\$318/fixture unit	\$337/fixture unit

### Current Sewer Service Charge:

Sewer Service Charges are revenues received from existing customers and are used to fully recover program operation and maintenance costs, debt service payments and capital project requirements attributable to improving wastewater treatment effluent standards as mandated by state and federal agencies. The Sewer Service Charge rate will increase from \$3.50 to \$3.74 per 1,000 gallons of water consumption in FY 2008. This equates to a 6.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$18.24. This rate increase represents a departure for the rate schedules that have been projected in the past. The higher increase in Sewer Service Charges is adjusted based on federally mandated requirements which will result in the renovation and rehabilitation of existing treatment facilities. New Chesapeake Bay water quality program requirements include reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified the County that the renewal of County's National Pollutant Discharge Elimination System (NPDES) permit will include a requirement that nutrient removal be performed at the "Limits of Technology." Current technology allows for discharge limits of less than 3.0 milligrams per liter of nitrogen and 0.1 milligrams per liter for phosphorus. The County has the capability to meet the current nitrogen removal standard of 8.0 milligrams per liter. A phased approach is recommended to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements. Due to the significant level of requirements, the FY 2007 budget also reflected an anticipated bond sale in FY 2007 in the amount of \$150 million to provide maximum flexibility to meet new state regulatory requirements at Wastewater Management facilities. However, based on revised project schedule timelines, a bond sale is no longer anticipated. Rather, projects will be financed on an as-needed basis with shorter-term financing options in FY 2008. 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, 2006 through June 30, 2011.

Category	FY 2007 Sewer Service Charge	FY 2008 Sewer Service Charge
Per 1,000 gallons water consumed	\$3.50	\$3.74

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 2008 Advertised Budget Plan. Program Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

## Other Funds Overview

### INTERNAL SERVICE FUNDS

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

FY 2008 Internal Service expenditures total \$549,150,399, an increase of \$10,750,437 or 2.0 percent over the FY 2007 Revised Budget Plan level of \$538,399,962. Excluding adjustments in FY 2007, expenditures increased \$50,018,132 or 10.0 percent over the FY 2007 Adopted Budget Plan total of \$499,132,267. The increase over the adopted is primarily due to increases in the County and Schools health insurance plans related to cost growth assumptions, anticipated employee participation and new plan offerings. Funds with significant adjustments are as follows:

**Fund 503, Department of Vehicle Services:** A decrease of \$9.2 million due primarily to the one-time carryover of funds from FY 2006 for vehicles, fire apparatus, FASTRAN buses, facility infrastructure/renewal needs, and to continue the process of retrofitting diesel engine vehicles for use with ultra-low sulfur diesel fuel. The savings are partially offset by increases associated with employee compensation and the increased cost of fuel, vehicle parts, shop supplies, tires, and other maintenance-related needs. In addition, it should be noted that the County Executive established the Fleet Utilization Management Committee (FUMC) in FY 2005 to provide recommendations on fleet-related issues and to conduct an annual review of County fleet size. As a result of three reviews, 167 vehicles were rotated, reassigned, or sold, reducing on-going maintenance and replacement costs. Beginning in FY 2007, the FUMC will apply a break-even model to judge if the use of County vehicles, as opposed to leased vehicles or mileage reimbursement to individual employees using their own vehicles, is cost effective for various categories of "light fleet" vehicles supporting programs and services.



*The County owns numerous "light fleet" vehicles such as these energy efficient Priuses.*

**Fund 505, Technology Infrastructure Services:** A decrease of \$3.0 million primarily due to one-time carryover funding of \$4.6 million and a reduction of \$2.4 million due to savings in telecommunications charges resulting from implementation of the I-Net and concurrent termination of commercial data circuits million partially offset with \$4.0 million in funding requirements to continue a disaster recovery program for non-mainframe applications, continue funding the PC replacement program at a level that ensures the timely replacement of desktop computers, and provide for increases in: software license and maintenance contract renewals; telecommunication requirements; and security measures for daily application operations and incident investigation required to further protect the County from unauthorized entry into County systems, attacks, viruses, data destruction and other cyber threats and support for the equipment necessary to maintain the County's Wide Area Network.

In addition, consistent with recommendations from the FY 2004 review and operational requirements, the annual amount collected per PC for FY 2008 will remain at \$500/year, so that the future year cash flow will be sufficient to support the hardware and software components of this essential program.

## Other Funds Overview

**Fund 506, Health Benefits Trust Fund:** An increase of \$18.9 million primarily due to the addition of a new Open Access Plan (OAP) to the self-insured fund, as well as an 11.5 percent cost growth assumption and anticipated employee participation for the existing self-insured products. As a result of a selection process in calendar year 2006 to choose new providers for all health insurance products, the OAP was chosen and implemented as a self-insured product effective January 1, 2007. Self-insurance allows the County to more fully control all aspects of the plan, including setting premiums to smooth out the impact of increases on employees while maintaining adequate funding to cover claims expenses and reserves. The expenditure increase associated with the new OAP plan is entirely offset by increased revenues as premiums are paid directly to the fund rather than to the vendor as under a fully-insured arrangement. As a result of lower than anticipated medical and prescription claims in recent years, along with prudent management of the plan and aggressive contract negotiations, staff estimates that on average the County's self-insured plans will raise premiums by a moderate 5 percent effective January 1, 2008 for the final six months of FY 2008. The 5 percent premium increase will allow the fund to remain solvent while maintaining a revenue stream that will cover the cost of health claims and maintain reserve funding to smooth out the employer and employee impact as it relates to unanticipated dramatic cost growth swings in future years. Actual premium increases will vary by plan based on each plan's claims experience.

It should be noted that as part of the *FY 2005 Carryover Review*, \$10 million was set aside in a reserve established to begin to address the County's unfunded liability for post-employment benefits as a result of GASB 45. In FY 2007, the County allocated an additional \$8.2 million as a transfer from the General Fund for this reserve as part of the FY 2007 Adopted Budget Plan as well as an additional \$21.8 million as part of the *FY 2006 Carryover Review*. The FY 2008 Advertised Budget Plan maintains the \$8.2 million General Fund transfer to the reserve, bringing the balance to \$48.2 million. Funding set aside in the reserve will be transferred from Fund 506 to Fund 603, OPEB Trust Fund, at the *FY 2007 Carryover Review*, pending legislative action by the Virginia General Assembly to provide legal authority to establish a trust fund to pre-fund other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees.

**Fund 591, School Health Benefits Trust:** An increase of \$6.4 million is due primarily to premium rate increases and higher enrollment.

Complete details of the Internal Service funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2008 Advertised Budget Plan and in the Fairfax County School Board's FY 2008 Advertised Budget. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

## Other Funds Overview

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### TRUST AND AGENCY FUNDS

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

FY 2008 Trust and Agency funds combined expenditures total \$445,524,003, an increase of \$32,959,054 or 8.0 percent over the *FY 2007 Revised Budget Plan* funding level of \$412,564,949. Excluding adjustments in FY 2007, combined Trust and Agency funds expenditures increase \$34,268,686, or 8.3 percent, over the FY 2007 Adopted Budget Plan level of \$411,255,317. 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 2008 Advertised Budget Plan. In addition, details of the Educational Employees Retirement Fund may be found in the Fairfax County School Superintendent's FY 2008 Advertised Budget. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.



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# County of Fairfax, Virginia

## Capital Projects Overview

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This section includes:

- Summary of Capital Construction Program (Page 124)
- Expenditure and Financing Summary Charts (Page 147)
- Capital Project Details (Page 149)

**FY 2008**  
**Advertised Budget Plan**

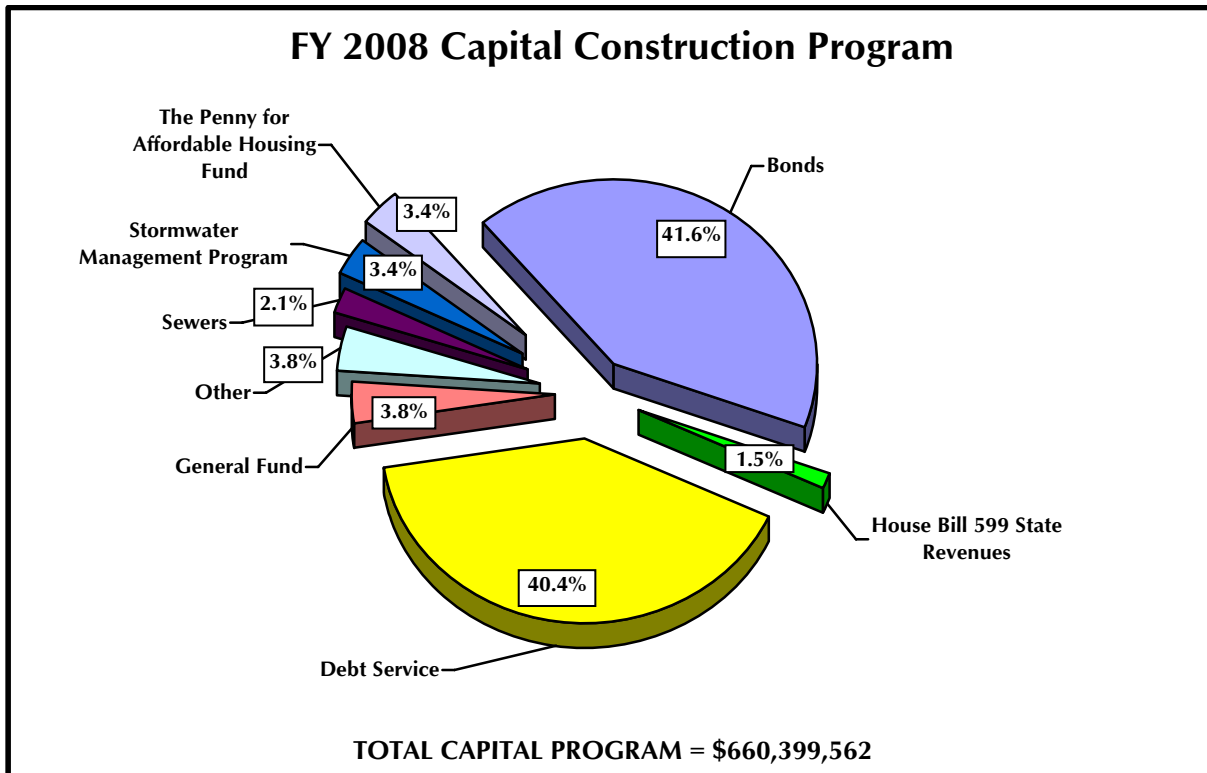
# Capital Projects Overview

## Summary of Capital Construction Program

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

The Fairfax County Capital Construction Program includes: School construction of both new and renovated school facilities, park facilities, primary and secondary roadways, libraries, trails/sidewalks, fire stations, government centers with police substations, 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.

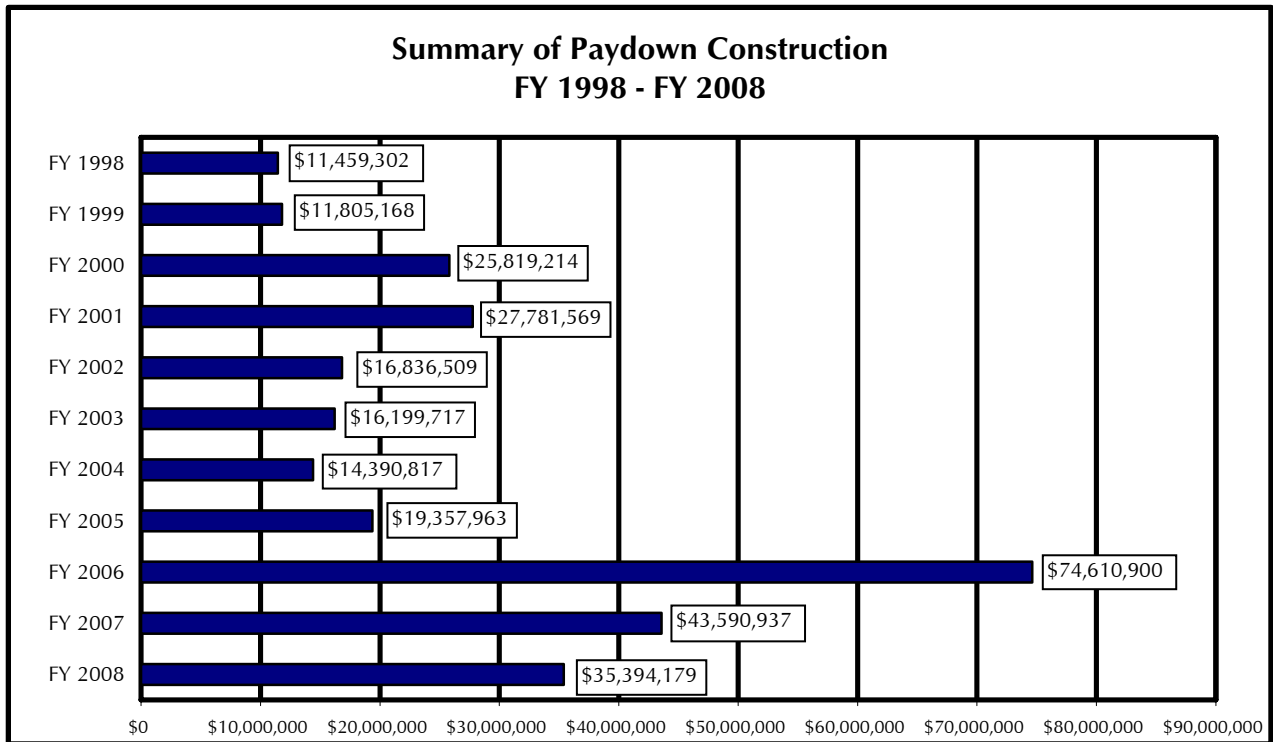
Funding in the amount of \$660,399,562 is included in FY 2008 for the County's Capital Construction Program. Of this amount, \$266,867,991 is included for debt service and \$393,531,571 is included for capital expenditures. The source of funding for capital expenditures includes: \$25,179,523 in General Fund monies, \$274,144,000 in General Obligation Bonds, \$13,550,000 in sewer system revenues, \$10,214,656 in House Bill 599 state revenues, and \$25,043,392 in financing from various other sources. Other sources of financing include transfers from other funds, user fees, developer contributions and payments, and miscellaneous revenues. An additional \$45,400,000 is also included for the Stormwater Management Program (\$22,700,000) and The Penny for Affordable Housing Fund (\$22,700,000). This funding represents an amount equivalent to one penny of the FY 2008 Real Estate Tax dedicated to each of these initiatives.



# Capital Projects Overview

## Capital Paydown Program

In FY 2008, an amount of \$35,394,179 has been included for the Capital Paydown Program. This funding level is supported by the General Fund in the amount of \$25,179,523 and the application of House Bill 599 state revenues in the amount of \$10,214,656. In recent years the paydown construction program had been constrained based on budget limitations. In FY 2006 however, the paydown construction program grew substantially over previous years. This dramatic increase was primarily attributed to several major projects that were funded with General Fund dollars. These included \$15 million for the Public Safety and Transportation Operations Center (PSTOC), and an amount of \$35.8 million which supported The Penny for Affordable Housing Fund, and the County's Stormwater Management Program. Beginning in FY 2007, the Penny for Affordable Housing and Stormwater Management are reflected as revenue from the Real Estate tax and not included in the paydown level. This change allows the paydown number to more accurately reflect General Fund dollars dedicated to the County's capital construction program. The FY 2008 Advertised Budget Plan paydown program of \$35.4 million represents 1.07 percent of General Fund disbursements. The FY 2008 paydown level reflects a decrease from the FY 2007 Adopted Budget Plan of \$8,196,758 primarily due to a one-time Construction Inflation Reserve in the amount of \$8.0 million.



This graph depicts the level of paydown funding between FY 1998 and FY 2008. Beginning in FY 1998 and FY 1999, annual paydown funding remained consistent, but only the most pressing requirements were addressed. Since FY 2000, the paydown program has been enhanced by the application of House Bill 599 state revenue funds; however, funding has been limited to the most critical priority projects. As previously mentioned, the FY 2006 paydown amount reflected several large initiatives. Although the FY 2007 and FY 2008 paydown programs are substantially smaller than FY 2006 for the reasons outlined above, it still represents significant growth over FY 2005. This growth is primarily attributed to an increase in the level of resources dedicated to capital renewal efforts throughout County facilities. FY 2008 paydown funding also enables the County to fund ongoing requirements at Laurel Hill, continue the County's park and athletic field maintenance programs, fund the payment associated with purchase of the conservation easement at the Salona property, and fund other important paydown priorities.



# Capital Projects Overview

## *County Capital Renewal*

FY 2008 funding in the amount of \$21,924,321 has been included for County capital renewal projects. Of this total an amount of \$7,056,000 is supported by House Bill 599 state revenues, \$868,321 is supported by a General Fund transfer, and an amount of \$14,000,000 is supported by General Obligation bonds approved as part of the Fall 2006 Public Safety Bond Referendum. This funding is an increase of \$13,834,321 over the funding level provided for capital renewal in FY 2007 and represents the County's continuing commitment to maintaining County-owned facilities. Capital renewal includes the annual work necessary to ensure that capital investment does not deteriorate and remains in a usable state. As with any maintenance program, sufficient attention is required to avoid increased project costs in the future. As long-term maintenance and renovation costs are difficult to project, they are not included in the initial costs of capital projects; however, they are essential to the service life and level of service provided by a facility. Continued funding of capital renewal is included in the County's Paydown Program to protect and extend the life of County facilities. County requirements are generated through scheduled preventative maintenance or from facility assessments.

In order to better define the County's capital renewal needs, a comprehensive facilities condition assessment was conducted on 92 selected Fairfax County facilities (approximately 4.2 million square feet of space). The assessment included a complete visual inspection of roofs and all mechanical and electrical components for each facility. Maintenance and repair deficiencies were identified, as well as funding requirements. The results indicated a multi-million investment requirement over time. Specifically, the facility condition assessment indicated an estimated total of \$80 million required to repair facilities and meet expected repair and equipment replacement needs. In preparation for the FY 2008 budget, the Facilities Management Department (FMD) further refined and prioritized the comprehensive facility assessment lists and classified projects into six categories. Projects were classified as Category F: urgent/safety related, or endangering life and/or property; Category F/D: safety/critical repairs needed; Category D: critical systems beyond their useful life or in danger of possible imminent failure; Category C: life-cycle repairs/replacements where repairs are no longer cost effective; Category B: repairs needed for improvements if funding is available, and Category A: good condition. Funding is included in Fund 317, Capital Renewal Construction, in FY 2008 to address projects in categories F and F/D, those that present safety concerns or where critical systems are in danger of possible failure.

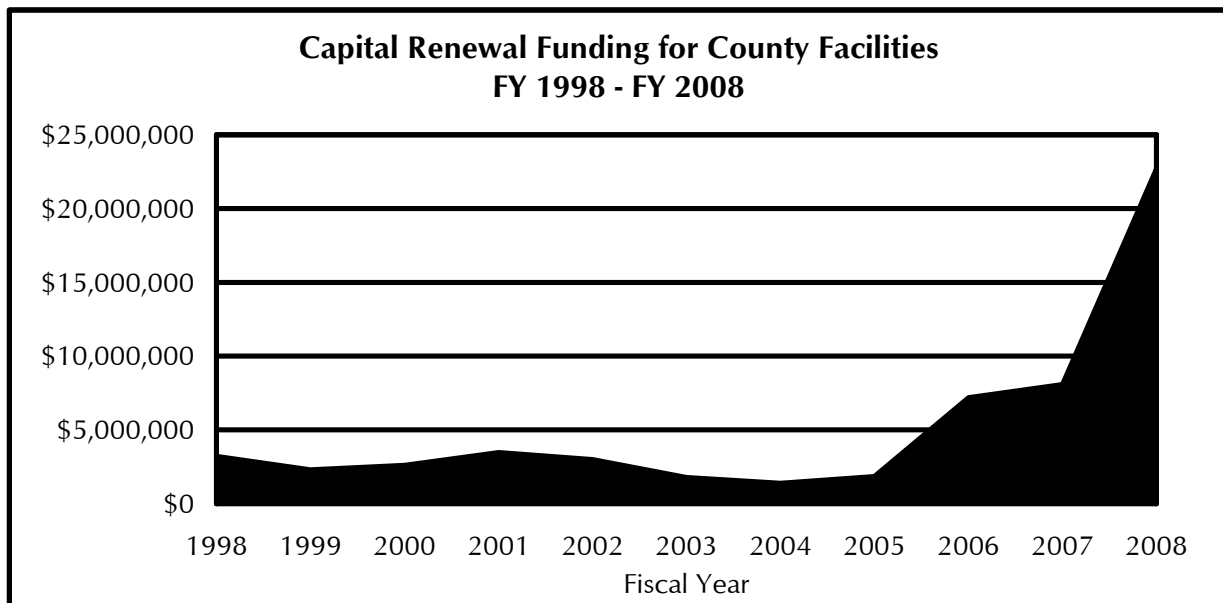
Specific funding levels in FY 2008 include:

- ◆ Funded general maintenance projects include: HVAC/electrical replacement at various County facilities (\$3,080,000), fire alarm replacement (\$1,940,000), roof replacement for the Mason Government Center (\$200,000), and Sherwood Library (\$150,000), and carpet replacement for the Willston Center (\$100,000), Annandale Day Care (\$50,000) and Joseph Willard (\$50,000).
- ◆ The annual generator replacement program has been funded in FY 2008 in the amount of \$410,000. 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 2008 funding provides for the replacement of the generators at Reston Human Services Center (\$260,000), Pohick Fire Station (\$80,000), and Burke Station Road Facility (\$70,000).
- ◆ An amount of \$1,026,000 supports the replacement of elevators in the Adult Detention Center. The installation of these elevators was completed in 1981, and they have reached their expected service life of 25 years. The elevators have become less reliable resulting in several major breakdowns which have taken days to repair. It has become increasingly difficult to repair the existing elevators as parts are now obsolete, often resulting in only used or refurbished parts being available. FY 2008 funding supports replacement of the elevator equipment, architectural and engineering costs, and installation and modification of related systems. In addition, the new elevator equipment will satisfy all current code requirements for elevator safety devices.

## Capital Projects Overview

- ◆ An amount of \$418,321 for emergency building repairs, minor renovations, and critical 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 abatement, and other non-recurring construction and repair projects. FY 2008 funding is included for emergency repairs at various County facilities including structural analysis of the Criminal Justice Academy (\$250,000), and glass block and caulking repairs at Tysons Pimmit Library (\$168,321).
- ◆ In addition, the capital renewal budget includes funding for emergency systems repairs or ongoing requirements throughout the fiscal year (\$500,000). Currently, the County has no capacity to deal with potential system failures. The County's current capital renewal program emphasizes preventative maintenance primarily because investing in aging and deteriorating building systems and components can alleviate the need for future expenditures, often resulting in significant cost avoidance. If a system failure should occur, there is the potential that a County facility may shut down, suspending services to residents and disrupting County business. FY 2008 funding will ensure this project is maintained at a level which allows potential disruptions to be corrected immediately.
- ◆ An amount of \$14 million for capital renewal, at prioritized County Public Safety facilities. Capital renewal provides for the replacement of building subsystems that have reached the end of their useful lives. This funding is supported by General Obligation Bond funding, approved as part of the Fall 2006 Public Safety bond referendum.

The following chart depicts capital renewal funding between FY 1998 and FY 2008, including roof repairs, HVAC replacement, carpet replacement, parking lot and garage repairs, fire alarm system replacements, generator replacement, emergency building repairs, as well as bond funding specifically dedicated for renewal efforts. The increase shown in FY 2006 is primarily attributed to \$5 million in bond funding for capital renewal included for human services and juvenile facilities. Capital renewal funding for County facilities continues to increase in FY 2008 with the passage of the Fall 2006 Public Safety Bond Referendum where voters approved \$14 million in bond funding for Public Safety capital renewal projects. The FY 2008 funding level represents the County's continuing commitment to funding critical capital renewal projects, as well as preventative maintenance, in order to address those items identified in the comprehensive facilities condition assessment.



# Capital Projects Overview

## *Athletic Field Maintenance Projects*

FY 2008 funding in the amount of \$4,919,032 has been included for athletic field maintenance. This level of funding includes revenue generated from the Athletic Services Fee in the amount of \$950,000 which will directly support athletic field maintenance. Of this total, \$250,000 of Athletic Services Fee revenue will be dedicated to the enhanced maintenance of school athletic fields, \$500,000 will be dedicated to the Synthetic Turf Development Program, and \$200,000 to custodial support for indoor sports organizations. An effort has



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

been made to provide continuous maintenance to maintain quality athletic fields at acceptable standards and improve safety for users. Maintenance of athletic fields includes: field lighting, fencing, irrigation, dugout covers, infield dirt, aeration, and seeding. These maintenance efforts will improve safety standards, enhance playing conditions, and increase user satisfaction. Specific funding levels in FY 2008 include:

- ◆ An amount of \$2,530,384 to continue athletic field maintenance efforts on Park Authority athletic fields. Athletic field costs include electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. This level of funding reflects an increase of \$250,000 to continue funding that was approved as part of the *FY 2006 Carryover Review* in order to increase maintenance efforts by both County and school staff to ensure greater availability of fields for community use. This effort is being coordinated by the Fairfax County Park Authority.

- ◆ An amount of \$738,648 to support general maintenance at designated Fairfax County Public Schools (FCPS) athletic fields. This maintenance effort includes a consistent mowing

frequency of 28 times per year at 473 athletic fields (approximately 160 school sites) and provides for aeration and over-seeding to improve turf coverage and reduce the chance of injury. This program was established in an effort to maintain consistent standards among all athletic fields, improve playing conditions and safety standards, and increase user satisfaction. This effort is managed by the Park Authority; however, all field maintenance is coordinated between the Park Authority and the Department of Community and Recreation Services (CRS).

- ◆ An amount of \$750,000 for enhanced maintenance of school athletic fields. This project will provide consolidated funding for an enhanced level of maintenance performed by the Park Authority on FCPS athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. All funding previously included for spring clean-up of middle and elementary schools and other maintenance provided by the Department of Community and Recreation Services is now conducted by the Park Authority and accounted for in a single project. The enhanced level of maintenance will provide a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It will also establish post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. Of the total funding, an amount of \$250,000 is included for this program based on the FY 2008 projection of revenue generated from the Athletic Services Fee, and \$500,000 is supported by the General Fund.
- ◆ An amount of \$500,000 to support the Synthetic Turf Development Program. This program facilitates the development of synthetic turf fields in the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities. This project is entirely supported by revenue generated from the Athletic Services Fee. In addition, to this funding, on November 7, 2006, the voters approved a \$25 million Park Bond Referendum of which \$10 million is earmarked to fund the conversion of up to 12 fields from natural turf to synthetic turf.

## Capital Projects Overview

- ◆ An amount of \$200,000 for custodial support for indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Revenue generated from the Athletic Services Fee is used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. This project is entirely supported by revenue generated from the Athletic Services Fee and managed by CRS.

- ◆ An amount of \$100,000 to continue the replacement and upgrading of Fairfax County Public Schools (FCPS) boys' baseball field lighting systems used by many County organizations. A standard of 30-foot candles of light in the infield and 20-foot candles of light in the outfield are the recommended levels of lighting. Currently all boys fields have lighting. Funding supports a replacement and repair schedule, as well as improvements to bring older lighting systems up to new standards. Lighting costs are shared with FCPS. FY 2008 funding represents the County's share of total costs and will provide for lighting improvements at Falls Church High School. Schools receiving improvements are prioritized by FCPS.



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

- ◆ Funding in the amount of \$100,000 to continue installing lights on FCPS athletic fields and identified County parks used for girls' softball. Staff from CRS continues to work with community sports groups and coordinate with the FCPS and the Fairfax County Park Authority to identify, prioritize and develop plans for addressing girls' softball field lighting requirements. FY 2008 funding provides for softball field lighting installation at Madison High School. This effort is being coordinated by CRS.

### ***Park Maintenance Projects***

FY 2008 funding in the amount of \$2,182,076 has been included for Park maintenance of both facilities and grounds. The Park facilities maintained with General Fund monies include but are not limited to field houses, boat houses, pump houses, maintenance facilities, sheds, shelters, and office buildings. Park priorities are based on the assessment of current repair needs, including safety and health issues, facility protection, facility renewal, and improved services. In addition, Park maintenance requirements are generated through scheduled preventative maintenance or from user requests for facility alterations. Specific funding levels in FY 2008 include:

- ◆ An amount of \$425,000 for general park maintenance at non-revenue supported Park facilities. These maintenance requirements include major non-recurring repairs and stabilization of new properties, as well as repairs/replacements and improvements to roofs, electrical and lighting systems, sprinklers, HVAC systems, and the replacement of security and fire alarm systems.
- ◆ An amount of \$987,076 to support annual requirements for Park grounds maintenance at non-revenue supported parks. Grounds maintenance includes the upkeep of sidewalks, mowing of wooded and grassy areas, parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts and trails at County parks.
- ◆ An amount of \$470,000 for minor routine preventive maintenance of non-revenue supported Park Authority structures. These repairs include the replacement of broken windows and doors, equipment repairs, and the scheduled inspection of HVAC, security, and fire alarm systems.

# Capital Projects Overview

- ◆ An amount of \$300,000 to continue the implementation of Americans with Disabilities Act (ADA) compliance at Park facilities. FY 2008 funding will support mandated retrofits at Lake Fairfax Park including the outdoor restroom, parking spaces, and an accessible route to the picnic pavilion.

## *Trails and Sidewalks*

- ◆ Funding in the amount of \$100,000 is included to provide emergency maintenance of existing trails. This maintenance addresses safety and hazardous conditions, including, deterioration of trail surfaces, and the replacement and repair of guardrails, handrails, and similar safety items.
- ◆ Funding in the amount of \$300,000 is included in for the Virginia Department of Transportation (VDOT) participation project for sidewalk repair and replacement. VDOT conducts repair and replacement of County-maintained sidewalks and is reimbursed by the County, subject to an agreement approved by the Board of Supervisors. County costs are minimized based on the ability to implement multiple VDOT sidewalk construction contracts.

## *New and Renovated County Facilities*

FY 2008 funding in the amount of \$12,188,046 has been included for costs related to the renovation of existing facilities and the construction of new facilities.

- ◆ An amount of \$1,820,972 is included for required equipment and furniture associated with the opening of the Public Safety and Transportation Operations Center (PSTOC), anticipated to be complete in spring/summer 2008. The PSTOC will be a new high-security; state-of-the-art facility intended to provide efficient and effective public safety and transportation services using coordinated technology and integrated data systems. FY 2008 funding is included for equipment and furniture for public spaces, conferences rooms, some office space, and other common areas.



**Artist rendering of the new Public Safety and Transportation Operations Center (PSTOC), now in the initial phase of construction near the former Virginia State Camp 30 site on West Ox Road.**

- ◆ Funding of \$2,000,000 is included to provide for the acquisition of land or open space preservation throughout the County.
- ◆ Funding of \$2,459,074 is included to continue to address property management and development, as well as continued building stabilization efforts at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government in early 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space. FY 2008 funding will continue to address needs at this site, including a security/maintenance contract, consulting services, structural maintenance and utilities at existing buildings, custodial, planning, engineering positions, asbestos abatement, and demolition of unserviceable buildings.

## Capital Projects Overview

- ◆ An amount of \$1,323,000 is included to complete critical upgrades to the Enterprise and Technical Operations Center (Data Center) which houses all County mainframe computers, hardware and software, and communications infrastructure supporting County businesses. Funding will provide for prioritized upgrades including replacement of existing Liebert air handlers, wet-pipe sprinkler systems, additional A/C units to provide continuous cooling, server racks for phone systems, and replacement of smoke detectors.
- ◆ An amount of \$1,535,000 for telecommunications systems at several new facilities including: the Jennings Judicial Center (\$900,000), Wolfrap Fire Station (\$95,000), Girls Probation House (\$65,000), Burke Centre Community Library (\$95,000), Thomas Jefferson Community Library (\$95,000), Fairfax City Regional Library (\$110,000), Dolley Madison Community Library (\$95,000), and the Gregory Drive Treatment Facility (\$80,000).
- ◆ Funding of \$3,000,000 is included to support projects associated with the Jennings Judicial Center. Of this total, an amount of \$1,800,000 is included for systems furniture and loose furniture for the Courthouse Expansion and Renovation project. Courtroom furnishings, as well as furniture for the jury assembly rooms, public waiting areas, staff work areas, and the cafeteria are all necessary to make the Judicial Center Expansion fully functional. FY 2008 funding represents the second year of a multi-year plan to fund expenses associated with the newly expanded facility. An additional \$1,200,000 is also included to begin to address renovation of the existing 25 courtrooms within the Judicial Center which



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

are not being renovated or moved as part of the Judicial Center Expansion Project. Of the 25 existing courtrooms, two were funded for renovation in FY 2007. FY 2008 funding will provide for an additional two courtrooms, resulting in 21 courtrooms remaining to be funded in future years. These courtrooms require improved lighting, ductwork, realignment, and technology upgrades to keep existing court rooms operational.

- ◆ An amount of \$50,000 to continue prioritized implementation of ADA compliance throughout the County has also been included in FY 2008.

# Capital Projects Overview

## *Road Improvements/Developer Defaults*

FY 2008 funding of \$3,025,000 is included to support the following County road programs and developer defaults requirements:

- ◆ Funding in the amount of \$100,000 has been included to support Road Viewers Program (\$50,000) and Road Maintenance Program (\$50,000) projects. The Road Viewer Program provides for the upgrading of County roads for acceptance into the State Secondary Road 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 through the Road Maintenance Program to ensure the safe operation of vehicles on these travel ways.
- ◆ Funding in the amount of \$750,000 to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. Land Development Services (LDS) anticipates that 18 to 20 new projects will be identified for resolution in FY 2008. In the past, an average of five new projects has been identified each year. A total of \$750,000 is included in FY 2008 for developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue and \$450,000 is supported by the General Fund.
- ◆ An amount of \$75,000 to fund emergency and safety road repairs to County-owned service drives and County-owned stub streets which are currently not accepted by the Virginia Department of Transportation (VDOT) for maintenance. Emergency safety repairs supported through this project include pothole repair, drive surface overlays, sidewalk and curb repairs, traffic and pedestrian signage, and hazardous tree removal.
- ◆ An amount of \$1,100,000 is included for the South Van Dorn/Franconia Advanced Right of Way. The project is being managed by Fairfax County for the Virginia Department of Transportation (VDOT) and utilizes federal funding for land acquisition costs. Due to active construction and development at an adjacent site, redesign of the development was required in order to obtain the right-of-way necessary for road construction. The Board of Supervisors authorized land acquisition on January 22, 2007 with the understanding that reimbursement will be required by County funds.
- ◆ An amount of \$1,000,000 to continue the implementation of priority projects associated with the TAC Spot Improvement Program. The TAC Spot Improvement Program supports small spot improvement projects as approved by the Transportation Advisory Commission and the Board of Supervisors. These projects consist of intersection improvements such as turn lanes, sidewalk and trail connections, and bus stop improvements. Generally, these improvements are low-cost, quick-hit projects to improve mobility, enhance safety, and provide relief to transportation bottlenecks throughout the County.

# Capital Projects Overview

## *Payments and Obligations*

FY 2008 funding in the amount of \$2,973,454 has been included for costs related to annual contributions and contractual obligations.

- ◆ Funding of \$750,000 is included for the County's annual contribution to offset school operating and overhead costs associated with new School-Age Child Care (SACC) Centers.
- ◆ Funding of \$1,022,100 is included for Fairfax County's contribution to the Northern Virginia Community College (NVCC). Funding provides for the continued construction and maintenance of various capital projects on college campuses within the NVCC system. The FY 2008 funding level reflects \$1.00 per capita based on a population figure provided by the Weldon Cooper Center.
- ◆ Funding of \$1,101,354 is included for the third payment for the Salona property. Based on the Board of Supervisor's approval of the purchase of the conservation easement at the Salona property on September 26, 2005, an amount of \$1,101,354 will be dedicated to the FY 2008 payment. The total cost of the property is \$18.2 million with payments scheduled through FY 2026.
- ◆ Funding of \$100,000 is included to support payments to developers for interest earned on conservation bond deposits. The County requires developers to contribute funds to ensure the conservation of existing natural resources. Upon satisfactory completion of projects, the developer is refunded the deposit with interest.

## *Revitalization Initiatives*

FY 2008 funding in the amount of \$1,335,000 has been included for costs related to revitalization of commercial areas identified by the County.

- ◆ 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.
- ◆ An amount of \$400,000 to continue recurring maintenance of capital improvements associated with the Commercial Revitalization Program as approved by the Board of Supervisors on December 2, 1996. Maintenance projects include landscaping, mowing, trash pickup, maintenance of bicycle racks, area signs and street furniture. Maintenance is provided in four major revitalization areas of Fairfax County including: Annandale, Route 1, Springfield and Baileys Crossroads.



# Capital Projects Overview

## *Environmental Initiatives*

Funding of \$700,000 is included to provide funding for initiatives that directly support the Board of Supervisors Environmental Agenda. The Environmental Excellence 20-year Vision Plan (Environmental Agenda) includes six topic areas: Growth and Land Use; Air Quality and Transportation; Water Quality; Solid Waste; Parks, Trails, and Open Space; and Environmental Stewardship. FY 2008 initiatives include: continued outreach materials for air quality awareness targeted at County employees, residents, school children and business owners (\$30,000); removal of invasive plants that threaten native plant communities and expansion of volunteer and outreach programs (\$200,000); an additional five remote household hazardous waste events (\$75,000); year of the tree campaign (\$50,000); litter campaign and other environmental initiatives (\$95,000); and construction of approximately 2,500 feet of Landfill Gas (LFG) pipeline to carry gas generated at the closed I-95 landfill to be used as a potential fuel source to heat County buildings at the new West Ox Campus (\$150,000). In addition, an amount of \$100,000 is included for energy efficiency and/or renewable energy projects in support of Fairfax County's efforts to support a global climate change strategy.

## *Other Projects*

FY 2008 funding in the amount of \$997,250 has been included for other Countywide Capital Projects. Specific funding levels include:

- ◆ An amount of \$125,000 for the maintenance and establishment of geodetic survey control points for the Geographical Information System (GIS) system. This project also supports the development and maintenance of an interactive, GIS-based Web site which will provide convenient and cost effective monumentation information to the County's land development customers.
- ◆ Funding of \$400,000 is included to provide funding for prioritized feasibility studies. These studies are needed to establish accurate total project estimates in preparation for the fall 2008 Public Facilities Bond Referendum.
- ◆ Funding of \$452,250 is included to install integrated digital surveillance systems at Fairfax County Police Department (FCPD) facilities. This system will standardize FCPD digital video systems, improve security, and allow remote view access that will aid first-responders in times of crisis.
- ◆ An amount of \$20,000 for Minor Streetlight Upgrades to support minor upgrades and repairs to existing streetlights that do not meet current VDOT illumination standards for roadways.



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

# Capital Projects Overview

## FY 2008 PAYDOWN PROJECTS

Project	FY 2008 Advertised
<b>Capital Renewal Projects</b>	
(003099) Emergency Building Repairs	\$418,321
(003100) Fire Alarm System Replacements	1,940,000
(009132) Roof Replacement	350,000
(009133) Carpet Replacement	200,000
(009145) Emergency Systems Failure	500,000
(009151) HVAC/Electrical Systems	3,080,000
(009431) Emergency Generator Replacement	410,000
(009600) Elevator Replacement	1,026,000
<b>Subtotal</b>	<b>\$7,924,321</b>
<b>Park Authority Maintenance Projects</b>	
(009416) ADA Compliance - Park Authority	\$300,000
(009417) Park Authority - General Maintenance	425,000
(009442) Park Authority - Grounds Maintenance	987,076
(009443) Park Authority - Facility Maintenance	470,000
<b>Subtotal</b>	<b>\$2,182,076</b>
<b>Athletic Field Maintenance Projects</b>	
(004999) Boys' Athletic Field Lighting	\$100,000
(005000) Girls' Softball Field Lighting	100,000
(005006) Parks Maintenance at FCPS Athletic Fields	738,648
(005009) Athletic Field Maintenance	2,530,384
(005012) Athletic Services Fee-Field Maintenance	500,000
<b>Subtotal</b>	<b>\$3,969,032</b>
<b>Trails and Sidewalks</b>	
(002200) Upgrade and Emergency Maintenance of Existing Trails	\$100,000
(X00407) VDOT Sidewalk Repair/Replacement	300,000
<b>Subtotal</b>	<b>\$400,000</b>
<b>New and Renovated County Facilities</b>	
(009211) PSTOC Operating Budget	\$1,820,972
(009218) Courthouse IT Equipment and Program Support	1,800,000
(009223) Jennings Courtroom Renovations	1,200,000
(009400) Land Acquisition Reserve	2,000,000
(009406) ADA Compliance Countywide	50,000
(009432) Telecomm/Telephone Systems	1,535,000
(009444) Laurel Hill Development	2,459,074
(009504) Data Center Completion	1,323,000
<b>Subtotal</b>	<b>\$12,188,046</b>

# Capital Projects Overview

Project	FY 2008 Advertised
<b>Road Improvements/Developer Defaults</b>	
(U00060) Developer Defaults	\$450,000
(V00000) Road Viewer Program	50,000
(V00001) Road Maintenance Program	50,000
(V00002) Emergency Road Repair	75,000
(064212) TAC Spot Improvements	1,000,000
(064246) South Van Dorn Obligation	1,100,000
<b>Subtotal</b>	<b>\$2,725,000</b>
<b>Obligations and Payments</b>	
(007012) School-Age Child Care (SACC)	\$750,000
(008043) Northern Virginia Community College	1,022,100
(009494) Salona Property	1,101,354
(009998) Payments of Interest on Conservation Bonds	100,000
<b>Subtotal</b>	<b>\$2,973,454</b>
<b>Revitalization Initiatives</b>	
(009422) Maintenance-Commercial Revitalization Program	\$400,000
(014010) Commercial Revitalization	190,000
(014104) Revitalization Program Costs	745,000
<b>Subtotal</b>	<b>\$1,335,000</b>
<b>Environmental Initiatives</b>	
(009700) Environmental Initiatives	\$700,000
<b>Subtotal</b>	<b>\$700,000</b>
<b>Other Projects</b>	
(U00005) Survey Control Network Monumentation	\$125,000
(Z00016) Minor Streetlight Upgrades	20,000
(009484) Feasibility Study for Fall 2008 Bond	400,000
(009526) Police Video Surveillance Project	452,250
<b>Subtotal</b>	<b>\$997,250</b>
<b>TOTAL PAYDOWN PROGRAM</b>	<b>\$35,394,179</b>

# Capital Projects Overview

## Capital General Obligation Bond Program

The Board of Supervisors annually reviews cash requirements for capital projects financed by General Obligation bonds to determine the ongoing schedule for construction of currently funded projects as well as those capital projects in the early planning stages. The bond capital program is reviewed annually by the Board of Supervisors in association with the Capital Improvement Program (CIP), and revisions are made to cashflow estimates and appropriation levels as needed. The CIP is designed to balance the need for public facilities as expressed by the countywide land use plan with the fiscal capability of the County to meet those needs. The CIP serves as a general planning guide for the construction of general purpose, school, and public 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 7.7 percent, and net debt as a percentage of market value at 1.02 percent as of June 30, 2006.

Continual monitoring and adjustments to the County's CIP have been necessary, as economic conditions have changed. The FY 2008 - 2012 Capital Improvement Program (With Future Years to 2017) is released concurrently with the FY 2008 budget. It should be noted that the operating budget is directly affected by the approval of the capital budget and its capital project components. The operating budget must absorb the debt service costs of all bond issues related to the capital budget, as well as the operating and maintenance costs for each facility and improvement.

In FY 2008, an amount of \$274,144,000 is included in General Obligation Bond funding. Of this amount, \$144,280,000 is budgeted in Fund 390, Public School Construction, \$21,900,000 has been included in Fund 309, Metro Operations and Construction, to support the 106-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses, and \$2,500,000 has been included for the County contribution to the Northern Virginia Regional Park Authority (NVRPA). An amount of \$91,464,000 in General Obligation bond funding will also support the following projects including the renovation and expansion of the Fire and Rescue Academy Phase I (\$15,700,000), Great Falls Volunteer Fire Station (\$9,600,000), Fair Oaks Police Station (\$14,400,000), Reston Police Station Renovation/Expansion (\$15,800,000), McLean Police Station Renovation/Expansion (\$17,900,000), West Ox Road Animal Shelter Complex Renovation/Expansion (\$17,000,000) and the Dolly Madison Community Library (\$1,064,000). Finally, the Fall 2006 Public Safety bond referendum allocated an additional \$14,000,000 towards Capital Renewal Construction for repairs, improvements and restorations at prioritized County Public Safety Facilities.

# Capital Projects Overview

## Stormwater Management Program

Beginning in FY 2006, the Board of Supervisors designated the approximate value of one penny from the County's Real Estate Tax, to Fund 318, Stormwater Management Program. In FY 2008 the estimated value of one penny from the County's Real Estate tax, \$22.7 million, will again be dedicated to the Stormwater Management Program. Funding is posted as revenue from the Real Estate Tax associated with One Penny for Stormwater rather than a transfer from the General Fund.

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



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

The County's stormwater system, which includes 1,800 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, 1,104 stormwater management ponds and approximately 2,261 privately maintained stormwater management facilities, is strained by an aging infrastructure and rapid urbanization that has occurred over the last 20 years. This, in combination with

state-mandated higher water quality standards that must now be addressed by local governments, necessitates a more significant, multiyear investment in terms of funding and staff resources. As part of the Municipal Separate Storm Sewer Systems (MS4) permit, the County has initiated a phased approach to completing watershed planning in its 30 watersheds. The current watershed planning effort provides an in-depth review of existing watershed planning processes and provides recommendations for improvements to the internal procedures as well as, makes recommendations to improve external partnerships with public and special interest groups involved in the watershed planning efforts. In conjunction with an evaluation of the planning processes, an expedited planning schedule has begun in FY 2007. The result is that all 30 watersheds will be in an active planning stage by the end of FY 2007, and no additional funding for watershed planning is required as part of the FY 2008 budget. The benefit of expedited schedule will ensure that Fairfax County meets its commitment to the Chesapeake Bay 2000 Agreement, by completing the watershed planning process by the year 2010. As watershed management plans throughout the County are completed, the project implementation strategies and goals for the project list are developed.

Funding in FY 2008 is committed to complete construction projects necessary to implement the watershed management plans. The watershed planning process is anticipated to initiate an average of 300 water quality, storm drainage and flood control projects in each of the 30 watersheds. FY 2008 funding will also continue to support requirements associated with Kingstowne Monitoring, the Infrastructure Reinvestment Program, Stormwater Management Facilities, Dam Safety Projects, and activities associated with the Municipal Separate Storm Sewer Permit.

The County is currently working with FCPS to assume the responsibility of the FCPS MS4 permit requirements. Additional staff and resources may be required to revise the County's current stormwater program and permit application process, complete the inventory of the School's facilities, and initiate joint contracting programs. It is anticipated that developing a consolidated program will result in more effective delivery of services. Specific resources requirements and workload will be determined during FY 2008.

# Capital Projects Overview

## The Penny for Affordable Housing Fund

The Penny for Affordable Housing Fund, formerly known as the Housing Flexibility Fund, was established in FY 2006 and is designed to serve as a readily available source of funding for the preservation of affordable housing in the County. The Board of Supervisors dedicated the value of one penny on the Real Estate Tax rate to the Preservation of Affordable Housing, a major County priority. In FY 2008 the estimated value of one penny from the County's Real Estate Tax, \$22.7 million, will again be dedicated to this priority. Funding is posted as revenue from the Real Estate Tax associated with One Penny for Affordable Housing rather than a transfer from the General Fund.

Between 1997 and 2004, the County lost 1,300 affordable units due to condo conversions and prepayments by owners of federally-subsidized apartment complexes. The rapid pace of converting affordable units and selling them as market-rate condominiums accelerated through 2005 due to the significant appreciation of property values in Fairfax County. Between 1980 and 2005, the assessed value of dwellings in Fairfax County rose more than



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

300 percent. Similarly, rents have been driven up by the significant and growing demand for housing in the County. In fact, the annual income needed to afford a two bedroom apartment at the fair market rate of \$1,259 per month was estimated to be \$50,360 in FY 2006. This is just over 50 percent of the Area Median Income, meaning that there are many wage earners for whom living in Fairfax County is a significant financial struggle. The Center for Regional Analysis at George Mason University estimates that there is an affordable housing deficit of 30,000 units currently, and this is projected to rise to 60,000 by 2020.

In light of these trends, the Board of Supervisors set a County goal to preserve 1,000 units of affordable housing, as well as to create 200 new affordable units, by the end of FY 2007. Fund 319, The Penny for Affordable Housing Fund, represents the County's financial commitment to preserving and creating affordable housing opportunities by dedicating a portion of its revenue specifically for affordable and workforce housing. To maximize the effectiveness of these funds, the Board of Supervisors recommended a minimum leverage ratio of 3:1 with non-County funds and that units funded by Fund 319 remain affordable at a minimum for a period of time consistent with the County's Affordable Dwelling Unit Ordinance, which was amended to be 30 years effective February 2006. The Affordable Housing Preservation Action Committee also recommends that timely response to preservation opportunities is essential to maintain affordable housing in a market driven by rising demand and dwindling supply.

As of December 2006, a total of 1,040 affordable units have been preserved for both homeownership and rental purposes in a variety of large and small projects. Of that number, 252 units are preserved as affordable housing for periods of five years or less, and 788 units are preserved for 20 years or longer. A variety of funding sources were used to preserve these units; however, Fund 319 funds were critical for the preservation efforts associated with three large multifamily complexes that were purchased by private nonprofits: Madison Ridge in Centreville (Sully District), Hollybrooke II and III in the Seven Corners area of Falls Church (Mason District), and Sunset Park Apartments in Falls Church (Mason District). At Madison Ridge, 98 rental apartments have been preserved using Fund 319 for long-term affordability (40 years), while 108 condominiums will be sold to first-time homebuyers with controls to maintain affordability for at least the first two years and 10 condominiums were purchased by the Fairfax County Redevelopment and Housing Authority (FCRHA) for rental to low-income households. Similarly, Fund 319 funds were committed to preserve 98 affordable apartments at Hollybrooke II and 50 units at the Hollybrooke III condominium in the Seven Corners area of the County. An additional 90 units at the Sunset Park Apartments, located in Falls Church, were preserved using funds from Fund 319.

# Capital Projects Overview

## Wastewater Management System

The Fairfax County Wastewater Management Program is operated, maintained, and managed within the Department of Public Works and Environmental Services (DPWES), and includes nearly 3,300 miles of sewer lines, 65 pumping stations, and 54 flow metering stations, covering approximately 234 square miles of the County's 407-square-mile land and water area. Treatment of wastewater generated is provided primarily through five regional wastewater collection and treatment plants.

One of the five regional plants is the County's owned and operated Noman M. Cole, Jr. Pollution Control Plant (NCPCP), which is currently permitted to treat 67 million gallons per day (MGD) of flow. By agreement, other regional facilities include Alexandria Sanitation Authority Plant, the Upper Occoquan Sewage Authority Plant, the District of Columbia Blue Plains Plant, and the Arlington County Plant. Fairfax County utilizes all of these facilities to accommodate a total treatment capacity of 161 MGD.



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

An amount of \$13,550,000 is funded in FY 2008 to provide for the County's share of design and construction costs associated with Wastewater Management. Funds will support upgrade costs to the District of Columbia Water and Sewer Authority (DCWASA), the Arlington Treatment Plant, the Alexandria Treatment Plant, Fairfax County's share of capacity costs associated with the new Broad Run Treatment Plant in Loudoun County, rehabilitation of Noman M. Cole, Jr. Pollution Control plant; as well as the repair, replacement and renovation of various aging sewer lines.

## Other Financing

An amount of \$25,043,392 in other financing supports various capital projects in FY 2008. Capital projects financed by other funding mechanisms include: developer contributions for road improvements throughout the County, as well as housing trust fund revenues, FCPS Parent Teachers Association contributions, anticipated developer default bonds, revenue generated from the Athletic Services Fee, refuse disposal revenue and other sources of funds.

# Capital Projects Overview

## Capital Construction and Operating Expenditure Interaction

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

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

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

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

It is not uncommon for the growth of a capital program to result in the need for additional staff within the agency responsible for the program. For example, the Public Safety and Transportation Operations Center (PSTOC) opening in spring/summer 2008, will add 14 new positions to the new high security state-of-the-art facility.

The opening of new County facilities results in the widest range of operating costs. For example, equipment and furniture, a book buy, additional staff, and an increase in utility costs may all be necessary to prepare for the opening of a new library or extensive library renovation. These costs are estimated as the project is developed and included in the appropriate agency budget in the year the facility becomes operational. In the FY 2008 timeframe, the expansion and renovation of several facilities will be completed which will directly impact the County's operating budget. The following list represents major new facilities which will open during FY 2008 and beyond. Operating expenditures are estimated based on projected opening dates. Additional information regarding the expenditures necessary to support these expanded facilities can be found in specific agency budget narratives.



## Capital Projects Overview

### New, Renovated, or Expanded County Facilities with Operating Costs Budgeted in FY 2008

Facility	Fiscal Year Completion	Additional Positions	Estimated Net Operating Costs
<b>FY 2008 New, Renovated, or Expanded Facilities</b>			
School-Age Child Care (SACC) – Key Center	FY 2008	3/3.0 SYE	\$49,964
Facilities Management Operating Costs	FY 2008 Costs	2/2.0 SYE	1,490,818
Public Safety and Transportation Operations Center (PSTOC) and Forensics Facility	FY 2008 Costs	14/14.0 SYE	3,228,981
Oakton and Burke Community Libraries	FY 2008	34/27.0 SYE	1,558,883
Thomas Jefferson and Dolley Madison Library Renovations (advanced start up costs)	FY 2008	0/0.0 SYE	951,706
Judicial Center Expansion	FY 2008	2/2.0 SYE	183,881
Katherine K. Hanley Family Shelter	FY 2008	0/0.0 SYE	329,881
<b>Total FY 2008 Costs</b>		<b>55/48.0 SYE</b>	<b>\$7,794,114</b>

## Capital Projects Overview

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

Facility	Fiscal Year Completion
Fairfax Center Regional Library	FY 2008
West Ox Bus Operations Center	FY 2009
South Run RECenter – Fitness Addition	FY 2009
Gregory Drive Treatment Facility	FY 2009
Girls Probation House	FY 2009
Wolf Trap Fire Station	FY 2009
Thomas Jefferson Community Library Renovation	FY 2009
Dolley Madison Community Library Renovation	FY 2009
Health Department Laboratory	FY 2009
Richard Byrd Community Library Renovation	FY 2010
Martha Washington Community Library Renovation	FY 2010
Mount Vernon Mental Health Center	FY 2010
Less Secure Shelter II	FY 2010

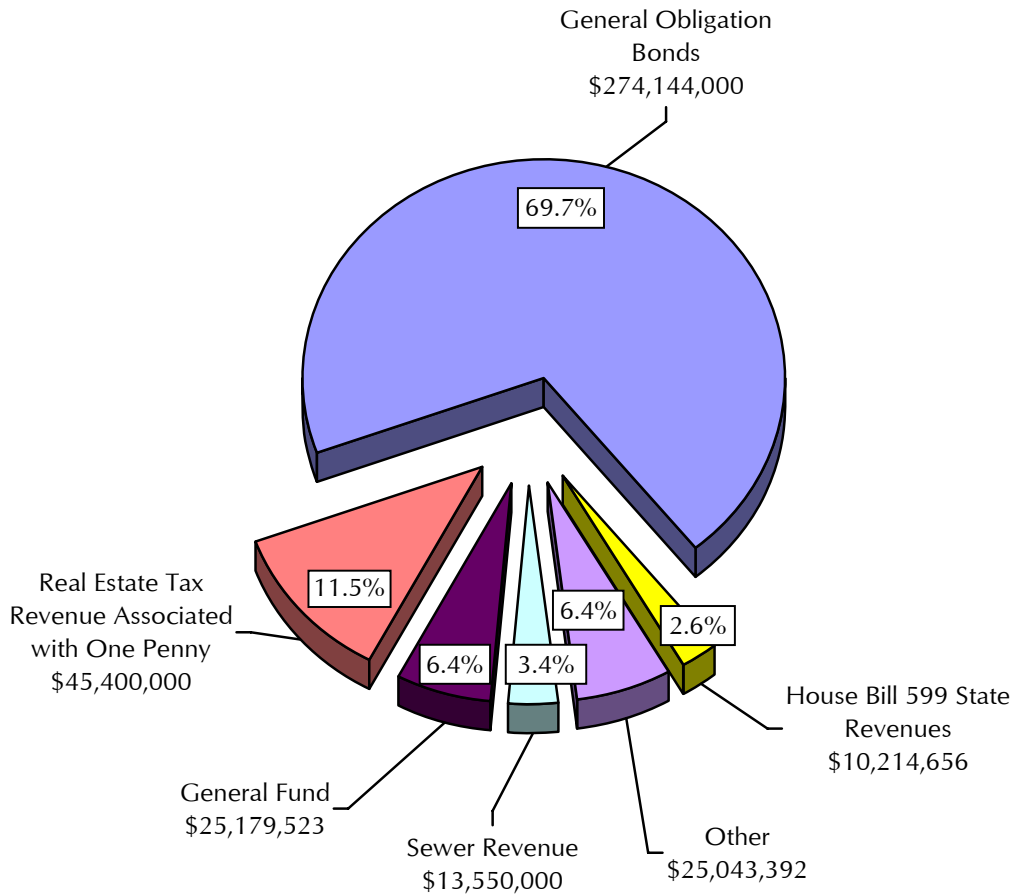
Personnel Services, Operating costs, and Capital Equipment costs incurred by a County agency while performing work on a capital project are charged as Recovered Costs to the project where applicable. The majority of capital projects in the County are administered by various agencies within the Department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

### Summary of FY 2008 Capital Construction Program

Major segments of the County's FY 2008 Capital Construction Program are presented in the charts that follow. Several pie charts have been included to visually demonstrate the FY 2008 funding sources for capital expenditures. Capital construction expenditures by fund are shown in the Summary Schedule of FY 2008 Funded Capital Projects. In addition, details of all projects funded in FY 2008 have been included in this section. For an individual detailed description of each capital construction fund, see the Capital Project Funds section of the Capital Construction and Other Operating Funds in Volume 2. Detailed information concerning capital projects in Fund 390, Public School Construction, can be found in the FY 2008 Superintendent's Proposed Budget.

# Capital Projects Overview

## CAPITAL CONSTRUCTION PROJECTS FY 2008 SOURCE OF FUNDS

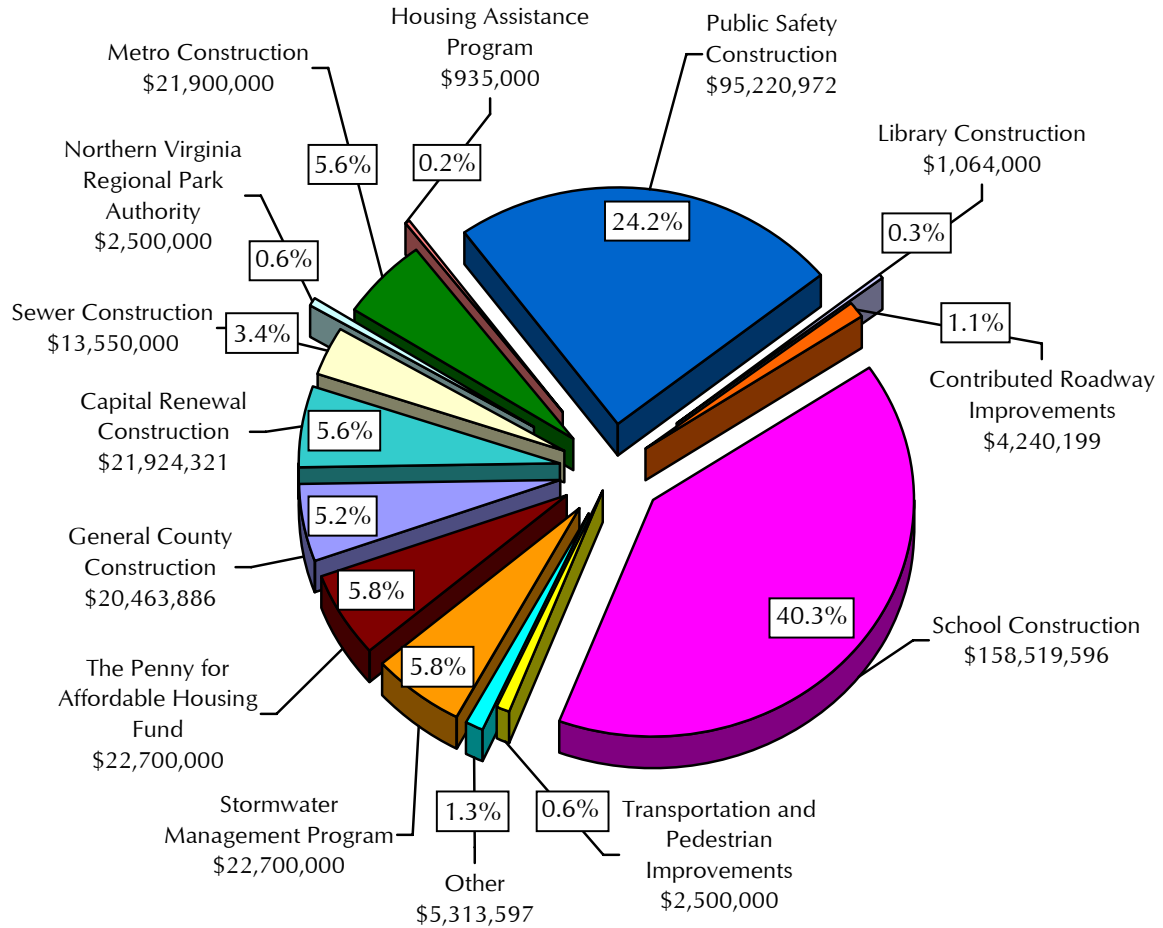


**TOTAL = \$393,531,571**

NOTE: This chart does not include debt service funding.

# Capital Projects Overview

## CAPITAL CONSTRUCTION PROJECTS FY 2008 EXPENDITURES

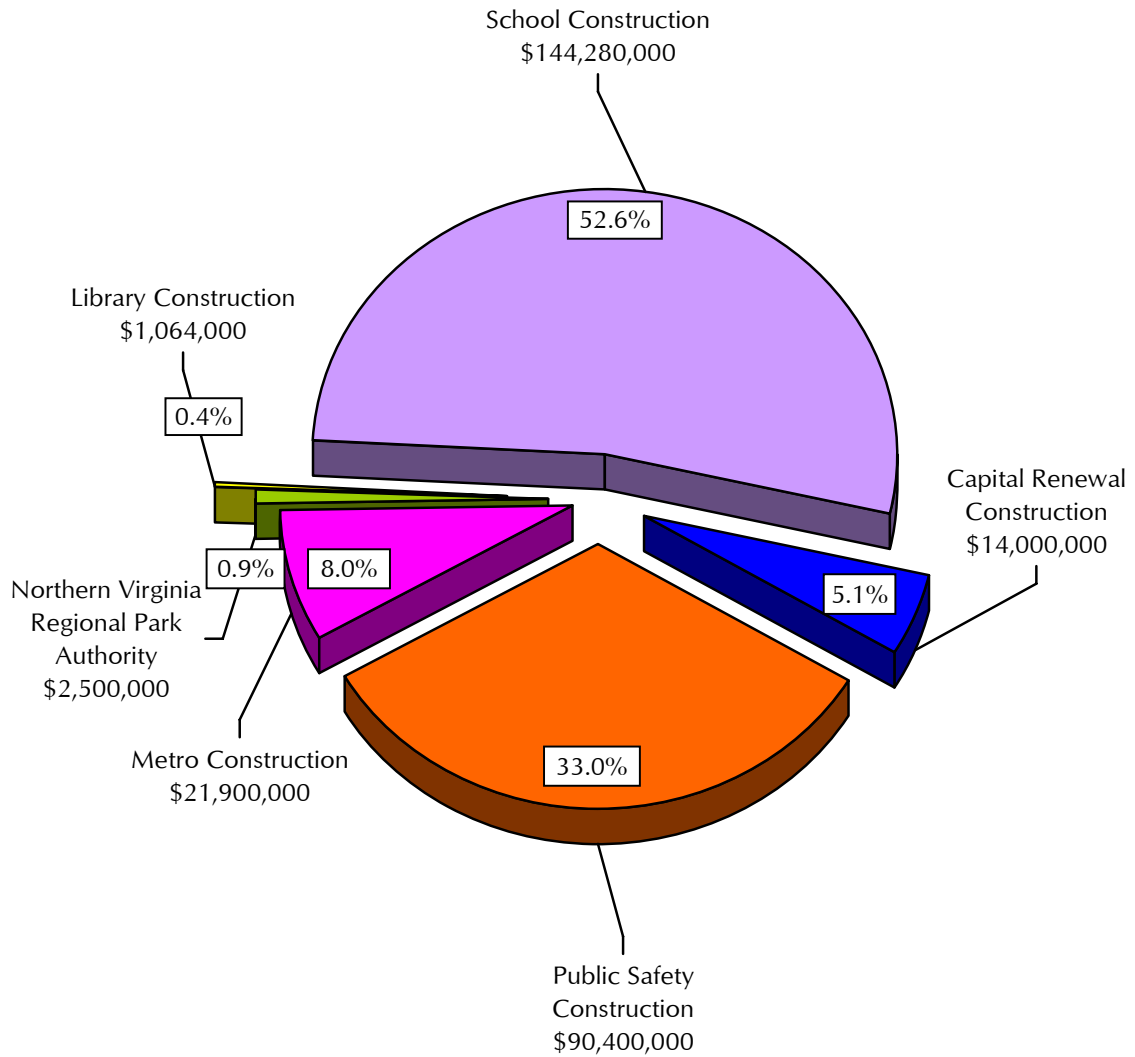


**TOTAL = \$393,531,571**

NOTE: This chart does not include debt service funding.

# Capital Projects Overview

## GENERAL OBLIGATION BOND FINANCED CAPITAL PROJECTS FY 2008 EXPENDITURES



**TOTAL = \$274,144,000**

**SUMMARY SCHEDULE OF FY 2008  
FUNDED CAPITAL PROJECTS**

Fund/Title	EXPENDITURES				FY 2008 FINANCING			
	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised 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	\$50,209	\$0	\$509,001	\$225,000	\$0	\$0	\$0	\$225,000
110 Refuse Disposal	132,183	2,800,000	4,216,690	0	0	0	0	0
111 Reston Community Center	538,951	0	845,199	2,948,797	0	0	0	2,948,797
113 McLean Community Center	333,832	63,000	900,146	199,800	0	0	0	199,800
114 I-95 Refuse Disposal	5,045,996	0	26,150,227	0	0	0	0	0
144 Housing Trust Fund	16,188,303	1,850,000	12,114,688	1,940,000	0	0	0	1,940,000
<b>Subtotal</b>	<b>\$22,289,474</b>	<b>\$4,713,000</b>	<b>\$44,735,951</b>	<b>\$5,313,597</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,313,597</b>
<b>DEBT SERVICE FUNDS</b>								
200/201 Combined County and School Debt Service	\$235,238,355	\$259,435,749	\$266,750,051	\$266,867,991	\$0	\$261,232,837	\$0	\$5,635,154
<b>Subtotal</b>	<b>\$235,238,355</b>	<b>\$259,435,749</b>	<b>\$266,750,051</b>	<b>\$266,867,991</b>	<b>\$0</b>	<b>\$261,232,837</b>	<b>\$0</b>	<b>\$5,635,154</b>
<b>CAPITAL PROJECTS FUNDS</b>								
300 Countywide Roadway Improvement Fund	\$927,013	\$0	\$1,200,908	\$0	\$0	\$0	\$0	\$0
301 Contributed Roadway Improvement Fund	3,621,659	3,502,118	36,700,208	4,240,199	0	0	0	4,240,199
302 Library Construction	2,934,069	27,168,000	48,156,918	1,064,000	1,064,000	0	0	0
303 County Construction	23,336,376	24,989,944	103,638,828	20,463,886	0	18,555,230	658,656	1,250,000
304 Transportation Improvements	12,608,010	1,000,000	55,685,844	2,100,000	0	0	2,100,000	0
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	0
307 Pedestrian Walkway Improvements	2,394,885	300,000	5,438,930	400,000	0	0	400,000	0
308 Public Works Construction <sup>4</sup>	3,533,120	3,565,000	0	0	0	0	0	0
309 Metro Operations and Construction <sup>5</sup>	4,161,499	13,735,000	18,200,988	21,900,000	21,900,000	0	0	0
310 Storm Drainage Bond Construction	1,315,520	0	1,298,411	0	0	0	0	0
311 County Bond Construction	2,453,539	3,599,000	79,754,138	0	0	0	0	0
312 Public Safety Construction	58,870,851	5,855,150	159,440,726	95,220,972	90,400,000	4,820,972	0	0
313 Trail Construction <sup>6</sup>	4,126	100,000	0	0	0	0	0	0

**SUMMARY SCHEDULE OF FY 2008  
FUNDED CAPITAL PROJECTS**

Fund/Title	EXPENDITURES				FY 2008 FINANCING			
	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	General Obligation Bonds <sup>1</sup>	General Fund	Federal/ State Aid	Other <sup>2</sup>
314 Neighborhood Improvement Program	15,242	0	360,802	0	0	0	0	0
315 Commercial Revitalization Program	607,450	0	4,484,011	0	0	0	0	0
316 Pro Rata Share Drainage Construction	4,686,649	0	22,111,746	0	0	0	0	0
317 Capital Renewal Construction	7,166,290	8,090,000	19,040,245	21,924,321	14,000,000	868,321	7,056,000	0
340 Housing Assistance Program	3,976,088	935,000	12,390,064	935,000	0	935,000	0	0
341 Housing General Obligation Bond Construction	0	0	0	0	0	0	0	0
370 Park Authority Bond Construction	25,449,372	0	60,423,356	0	0	0	0	0
390 Public School Construction	144,125,633	155,586,022	558,434,635	158,519,596	144,280,000	0	0	14,239,596
	<b>\$304,687,391</b>	<b>\$250,925,234</b>	<b>\$1,189,260,758</b>	<b>\$329,267,974</b>	<b>\$274,144,000</b>	<b>\$25,179,523</b>	<b>\$10,214,656</b>	<b>\$19,729,795</b>
<b>Real Estate Tax Revenue Associated with One Penny</b>								
318 Stormwater Management Program	\$4,328,584	\$21,900,000	\$39,147,079	\$22,700,000	\$0	\$0	\$0	\$22,700,000
319 The Penny for Affordable Housing Fund	55,634,079	21,900,000	24,765,921	22,700,000	0	0	0	22,700,000
<b>Subtotal</b>	<b>\$59,962,663</b>	<b>\$43,800,000</b>	<b>\$63,913,000</b>	<b>\$45,400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,400,000</b>
<b>ENTERPRISE FUNDS</b>								
402 Sewer Bond Extension and Improvements	\$27,700,708	\$11,861,000	\$51,914,464	\$13,550,000	\$0	\$0	\$0	\$13,550,000
408 Sewer Bond Construction	466,456	61,087,000	73,572,530	0	0	0	0	0
<b>Subtotal</b>	<b>\$28,167,164</b>	<b>\$72,948,000</b>	<b>\$125,486,994</b>	<b>\$13,550,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,550,000</b>
<b>TOTAL</b>	<b>\$650,345,047</b>	<b>\$631,821,983</b>	<b>\$1,690,331,654</b>	<b>\$660,399,562</b>	<b>\$274,144,000</b>	<b>\$286,412,360</b>	<b>\$10,214,656</b>	<b>\$89,628,546</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, the dedication of one penny of the Real Estate Tax, and fund balances.

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

<sup>4</sup> Due to the small number of active projects in Fund 308, Public Works Construction, all revenues, expenditures, and fund balances have been reflected in Fund 303, County Construction, Fund 304, Transportation Improvements, and Fund 318, Stormwater Management Program, beginning in FY 2007. This action officially eliminated Fund 308 and allowed for similar projects to be accounted for in a more appropriate fund.

<sup>5</sup> Reflects capital construction portion of Metro expenditures net of State Aid.

<sup>6</sup> Due to the small number of active projects in Fund 313, Trail Construction, all revenues, expenditures, and fund balances have been reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313, allowed for all walkway, trail and sidewalk projects to be accounted for in one fund, and resulted in a name change for Fund 307 from Sidewalk Construction to Pedestrian Walkway Improvements.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>303, County Construction</b>				
004999	Boys' Athletic Field Lighting (Countywide)	Continuing	\$100,000	Funding to continue the replacement and upgrading of Fairfax County Public Schools (FCPS) boys' baseball field lighting systems used by many County organizations. A standard of 30-foot candles of light in the infield and 20-foot candles of light in the outfield are the recommended levels of lighting. Currently all boys fields have lighting. Funding supports a replacement and repair schedule, as well as improvements to bring older lighting systems up to new standards. FY 2008 funding represents the County's share of total costs and will provide for lighting improvements at Falls Church High School. Schools receiving improvements are prioritized by FCPS. This effort is being coordinated by the Department of Community and Recreation Services.
005000	Girls' Softball Field Lighting (Countywide)	Continuing	\$100,000	Funding to continue installing lights on FCPS athletic fields and identified County parks used for girls' softball. Staff from the Department of Community and Recreation Services (CRS) continues to work with community sports groups and coordinate with FCPS and the Fairfax County Park Authority to identify, prioritize and develop plans for addressing girls' softball field lighting requirements. FY 2008 provides funding to complete softball field lighting installation at Madison High School. This effort is being coordinated by the Department of Community and Recreation Services.
005006	Parks Maintenance of FCPS Fields (Countywide)	Continuing	\$738,648	Funding is included to support general maintenance at designated FCPS athletic fields. This maintenance effort includes a consistent mowing frequency of 28 times per year at 473 athletic fields (approximately 160 school sites) and provides for aeration and over-seeding to improve turf coverage and reduce the chance of injury. This program was established in an effort to maintain consistent standards among all athletic fields, improve playing conditions and safety standards, and increase user satisfaction. This effort is managed by the Park Authority; however, all field maintenance will be coordinated with CRS.



## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
005009	Athletic Field Maintenance (Countywide)	Continuing	\$2,530,384	Funding to continue athletic field maintenance efforts on Park Authority athletic fields. Athletic field costs include electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. This effort provides for continued personnel and operating costs associated with the program, and is being coordinated by the Fairfax County Park Authority. This level of funding reflects an increase of \$250,000 to continue funding that was approved as part of the <i>FY 2006 Carryover Review</i> in order to increase maintenance efforts by both County and school staff to ensure greater availability of fields for community use.
005012	Athletic Services Fee-Field Maintenance (Countywide)	Continuing	\$500,000	Funding is included for enhanced maintenance of school athletic fields. In addition to General Fund support of \$500,000, an amount of \$250,000 is also included for this program based on the FY 2008 revenue projection, of the Athletic Services Fee. This project will provide consolidated funding for an enhanced level of maintenance performed by the Park Authority on Fairfax County Public Schools (FCPS) athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. The enhanced level of maintenance provides a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It also provides for post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. The total funding for this program in FY 2008 is \$750,000.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
007012	SACC Contribution (Countywide)	Continuing	\$750,000	Funding for the annual County contribution to help offset school operating and overhead costs associated with SACC centers. The construction and renovation costs for SACC centers are funded by the FCPS through General Obligation Bonds for which the debt service costs are provided by the County General Fund.
008043	Northern Virginia Community College (Countywide)	Continuing	\$1,022,100	Funding for the annual County contribution to the Northern Virginia Community College (NVCC). Funding provides for the continued construction and maintenance of various capital projects on college campuses within the NVCC system. NVCC has assessed \$1.00 per resident for each jurisdiction, based on census data. FY 2008 funding represents a \$1.00 per capita using the Weldon Cooper Center population figure of 1,022,100.
009400	Land Acquisition Reserve (Countywide)	Continuing	\$2,000,000	Funding is included 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. This project was created to improve the County's competitiveness in today's market.
009406	ADA County Compliance (Countywide)	Continuing	\$50,000	Funding to continue County compliance with the Americans with Disabilities Act of 1990. This funding will support the upgrades of existing walkways to ADA standards, including curb cut ramps and accessibility at roadway crossings.
009416	ADA Compliance- FCPA (Countywide)	Continuing	\$300,000	Funding to continue the implementation of Americans with Disabilities Act (ADA) compliance at Park facilities. FY 2008 funding will continue to support mandated retrofits at Lake Fairfax Park including the outdoor restroom, parking spaces, and an accessible route to the picnic pavilion.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009417	Parks-General Maintenance (Countywide)	Continuing	\$425,000	Funding for major maintenance and repairs at non-revenue generating Park Authority facilities including electrical and lighting systems, security and fire alarm systems, sprinklers, HVAC improvements, roof repairs and the structural preservation of park historic sites. Facilities maintained include field houses, boathouses, pump houses, maintenance facility sheds, shelters, and office buildings. Priorities are based on an assessment of current repair needs associated with safety and health issues, facility protection, facility renewal, and improved services.
009422	Maintenance - CRP (Countywide)	Continuing	\$400,000	Funding provides for recurring maintenance associated with Commercial Revitalization Program (CRP) capital improvements. The CRP maintenance program was approved by the Board of Supervisors on December 2, 1996. Maintenance projects include landscaping, mowing trash pick-up, maintenance of bicycle racks, area signs, street furniture, and drinking fountains. Maintenance will be provided in four major revitalization areas in Fairfax County including: Annandale, Route 1, Springfield, and Baileys Crossroads. The inventory of areas maintained in CRP districts continues to increase annually.
009432	Phone Systems (Countywide)	Continuing	\$1,535,000	Funding to support phone systems for new facilities. FY 2008 funding supports telecommunications systems at several new facilities including the Judicial Center (\$900,000), Wolftrap Fire Station (\$95,000), Girls Probation House (\$65,000), Burke Centre Community Library (\$95,000), Thomas Jefferson Community Library (\$95,000), Fairfax City Regional Library (\$110,000), Dolly Madison Community Library (\$95,000), and the Gregory Drive Treatment Facility (\$80,000).
009442	Parks-Grounds Maintenance (Countywide)	Continuing	\$987,076	Funding for grounds maintenance at non-revenue producing countywide parks. Grounds maintenance includes the upkeep of sidewalks and parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails. In addition, grounds maintenance includes contracted mowing of grassy areas at park sites.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009443	Parks-Facilities Maintenance (Countywide)	Continuing	\$470,000	Funding for routine repairs of non-revenue structures (218 buildings totaling over 400,000 square feet) and over 175 pieces of equipment (mowers, tractors, etc.).
009444	Laurel Hill Development (Mount Vernon)	Continuing	\$2,459,074	Funding to continue to address property management and development at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government in early 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space. FY 2008 funding continues to address needs at this site, including a security/maintenance contract, consulting services, structural maintenance and utilities at existing buildings, custodial, planning, engineering positions, asbestos abatement, and demolition of unserviceable buildings.
009484	Prioritized Feasibility Studies (Countywide)	Continuing	\$400,000	Funding to provide for prioritized feasibility studies. These studies are needed to establish accurate total project estimates in preparation for the fall 2008 Public Facilities Bond Referendum. Completing the feasibility studies in advance of the bond referendum is important in assessing accurate costs; ensuring future projects will have sufficient resources.
009494	Salona Property (Dranesville)	Continuing	\$1,101,354	Funding for the third payment associated with the Salona property. Based on the Board of Supervisor's approval of the purchase of a conservation easement associated with the Salona property on September 26, 2005 an amount of \$1,101,354 is provided for the FY 2008 payment. The total cost of the property is \$18.2 million with payments scheduled through FY 2026.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009504	Enterprise & Technical Operations Center (Springfield)	\$3,953,000	\$1,323,000	Funding to provide critical upgrades to the Enterprise and Technical Operations Center (Data Center) which houses all County mainframe computers, hardware and software, and communications infrastructure supporting County businesses. Funding will provide for replacement of the wet-pipe fire suppression system, voice/data/wireless cabling, data switch, security systems, and new telecommunications system. In addition to these upgrades, consolidation of smoke detectors and water detector alarms at the main console will be updated. Since 1992, there have been significant technological advances in hardware, software and communications infrastructure resulting in significant additions to the Data Center. FY 2008 funding will provide for prioritized upgrades based on the results of the September 2006 Data Center Disaster Recovery Audit Report.
009526	Police Video Surveillance Project (Countywide)	\$452,250	\$452,250	This project provides for critical upgrades of digital surveillance systems at Police Department facilities. These improved digital video management servers will enable a digital platform, so personnel can view, record, and store evidence from site security cameras and facility interview rooms. The system will also have the capacity to easily integrate a court-recognized, digital in-cruiser video component. This system will standardize digital video systems, improve security, and allow remote view access that will aid first-responders in time of crisis. FY 2008 funding will begin to address installation and integration of these new systems.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009700	Environmental Agenda Initiatives (Countywide)	Continuing	\$700,000	This project provides funding for initiatives that directly support the Board of Supervisors Environmental Agenda. The Environmental Excellence 20-year Vision Plan (Environmental Agenda) includes six topic areas: Growth and Land Use; Air Quality and Transportation; Water Quality; Solid Waste; Parks, Trails and Open Space; and Environmental Stewardship. FY 2008 initiatives include: continued outreach materials for air quality awareness targeted at County employees, residents, school children and business owners (\$30,000); removal of invasive plants that threaten native plant communities and expansion of volunteer and outreach programs (\$200,000); an additional five remote household hazardous waste events (\$75,000); year of the tree campaign (\$50,000); litter campaign and other environmental initiatives (\$95,000); and construction of approximately 2,500 feet of Landfill Gas (LFG) pipeline to carry gas generated at the closed I-66 landfill to be used as a potential fuel source to heat County buildings at the new West Ox Campus (\$150,000). In addition, an amount of \$100,000 is included for energy efficiency and/or renewable energy projects in support of Fairfax County's efforts to support a global climate change strategy.
009998	Payments of Interest on Conservation Bonds (Countywide)	Continuing	\$100,000	Funding for payment to developers for interest earned on conservation bonds. The County requires developers to make deposits to ensure the conservation of natural resources. Upon satisfactory completion of the project, the developer is refunded the deposit with interest.
V00000	Road Viewer Program (Countywide)	Continuing	\$50,000	Funding to continue upgrading roads for acceptance into the State Secondary Road System. Upgrades include survey, engineering, and construction projects within the Board of Road Viewers Program. Once improvements are completed, the need for ongoing County maintenance work is eliminated.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
V00001	Road Maintenance Program (Countywide)	Continuing	\$50,000	Funding to continue maintenance on Fairfax County roads which are not currently in the Virginia Department of Transportation (VDOT) Secondary System. This program works to ensure the safe operation of motor vehicles by upgrading and maintaining existing County travelways. The County provides maintenance on identified roads until they are accepted into the VDOT Secondary Road System. In some cases, however, the roadway will never qualify for VDOT inclusion due to physical constraints such as close proximity to a house. Therefore, a certain funding requirement will always be necessary in this project.
Z00016	Minor Streetlight Upgrades (Countywide)	Continuing	\$11,344	Funding to support minor upgrades and repairs to existing streetlights that do not meet current Virginia Department of Transportation illumination standards for roadways. In addition, an amount of \$8,656 is supported by the allocation of HB 599 state revenues, for a total of \$20,000 in FY 2008.
<b>Total</b>		<b>\$4,405,250</b>	<b>\$18,555,230</b>	
<b>Fund 312, Public Safety Construction</b>				
009218	Courthouse IT Equipment and Support (Providence)	\$10,200,150	\$1,800,000	Funding is included for loose furnishings and system furniture required for the courthouse expansion project. An amount of \$1,000,000 is included for the second year of a two year program to fund loose furniture and \$800,000 is included for the second year of a five year lease purchase agreement associated with required systems furniture for the expanded courthouse.
009223	Jennings Courtroom Renovations (Providence)	\$2,300,000	\$1,200,000	Funding included to begin to address required renovations to the existing 25 courtrooms. Of the 25 existing courtrooms, two were funded for renovation in FY 2007. FY 2008 funding will provide for an additional two courtrooms, resulting in 21 courtrooms remaining to be funded in future years. These courtrooms require improved lighting, ductwork, realignment, and technology upgrades to keep existing courtrooms operational.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009231	PSTOC Operating and Equipment Support (Springfield)	\$1,820,972	\$1,820,972	This project provides for required equipment and furniture associated with the operation of the Public Safety and Transportation Operations Center (PSTOC), anticipated to be complete in Spring/Summer 2008. The PSTOC will be a new high-security; state-of-the-art facility intended to provide efficient and effective public safety and transportation services using coordinated technology and integrated data systems. The new facility will house the County's Department of Public Safety Communications (DPSC), the Emergency Operations Center (EOC), staff from the Police and Fire Departments, and VDOT's Smart Traffic and Signal Centers, and the State Police Communications Center. In addition, the building will be co-located with a new Forensics Facility to house technical and forensic units such as the Crime Scene Section, NOVARIS, Electronic Surveillance Unit, and Computer Forensic Unit. The new Forensics facility will meet the technical needs of these units and will provide the Police Department with programmatic efficiency by locating similar functions in one coordinated location. FY 2008 funding of \$1,820,972 is included for equipment and furniture for public spaces, conferences rooms, some office space, and other common areas.
<b>Total</b>		<b>\$14,321,122</b>	<b>\$4,820,972</b>	



## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 317, Capital Renewal Construction</b>				
003099	Emergency Building Repairs (Countywide)	Continuing	\$368,321	This project provides for emergency repairs, minor renovations, and critical 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 abatement, and other non-recurring construction and repair projects. FY 2008 funding is included for emergency repairs at various County facilities including a structural analysis of the Criminal Justice Academy (\$250,000), and glass block and caulking repairs at Tysons Pimmit Library (\$168,321). An amount of \$368,321 is supported by the General Fund and \$50,000 is supported by HB 599 state revenues, for a total of \$418,321.
009145	Emergency Systems Failure (Countywide)	Continuing	\$500,000	Funding provides for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, or other unforeseen event. Currently, the County has no capacity to deal with potential system failures. The County's current capital renewal program emphasizes preventative maintenance primarily because investing in aging and deteriorating building systems and components can alleviate the need for future expenditures, often resulting in significant cost avoidance. If a system failure should occur, there is a potential that a County facility may shut down, suspending services to residents and disrupting County business. FY 2008 funding of \$500,000 will allow this project to be maintained at a level to allow potential disruptions to be corrected immediately.
<b>Total</b>		<b>Continuing</b>	<b>\$868,321</b>	

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 340, Housing Assistance Program</b>				
014010	Commercial Revitalization (Countywide)	Continuing	\$190,000	Funding for contracted and/or part-time staffing that provides support for revitalization activities, marketing materials, consultant services, and training.
014104	Revitalization Program Costs (Countywide)	Continuing	\$745,000	Funding included for staff and administrative costs associated with the continuation of previously approved revitalization projects, and positions responsible for marketing and business activities associated with revitalization activities.
<b>Total</b>		<b>Continuing</b>	<b>\$935,000</b>	

**TOTAL PAYDOWN (GENERAL FUND)**

**\$25,179,523**

## Details: Paydown Program (House Bill 599)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 303, County Construction</b>				
U00005	Survey Network Control Monumentation (Countywide)	Continuing	\$125,000	Funding to support the maintenance and establishment of geodetic survey control points for the GIS system. Monumentation is placed on the ground for the use of both the private and public sector for surveying and mapping control. More than 1,400 survey monuments have been established in the County; however, it is estimated that more than one-third of these no longer exist as a result of construction activities, erosion and vandalism. This project also supports the development and maintenance of an interactive, GIS-based Web site which will provide convenient and cost-effective monumentation information to the County's land development customers.
U00060	Developer Defaults (Countywide)	Continuing	\$450,000	Funding to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The receipt of monies from developer escrow and court judgments and/or compromise settlements is often not sufficient to offset the costs. It should be noted there has been an increased level of activity for this program in recent years and current projections this trend will continue. Land Development Services (LDS) anticipates 18 to 20 new projects will be identified for resolution in FY 2008. In the past an average of 5 new projects had been identified each year. FY 2008 funding in the amount of \$750,000 is included for developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue, and \$450,000 is supported by the General Fund.

## Details: Paydown Program (House Bill 599)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
V00002	Emergency Road Repairs (Countywide)	Continuing	\$75,000	Funding to support emergency and safety road repairs to County-owned service drives and County-owned stub streets which are currently not accepted by the Virginia Department of Transportation (VDOT) into the state highway system for maintenance. Emergency safety repairs include pothole repair, drive surface overlays, sidewalk and curb repairs, traffic and pedestrian signage, and hazardous tree removal.
Z00016	Minor Streetlight Upgrades (Countywide)	Continuing	\$8,656	Funding to support minor upgrades and repairs to existing streetlights that do not meet current Virginia Department of Transportation illumination standards for roadways. In addition, an amount of \$11,344 is supported by the General Fund, for a total of \$20,000 in FY 2008.
<b>Total</b>		<b>Continuing</b>	<b>\$658,656</b>	
<b>Fund 304, Transportation Improvements</b>				
064212	TAC Spot Improvements (Countywide)	Continuing	\$1,000,000	Funding to continue the TAC Spot Improvement Program. This initiative supports small projects as approved by the Transportation Advisory Commission and the Board of Supervisors. These projects consist of intersection improvements such a turn lanes, sidewalk and trail connections and bus stop improvements. Generally, these improvements are low-cost, quick-hit projects to improve mobility, enhance safety, and provide relief to transportation bottlenecks throughout the County.
064246	South Van Dorn/ Franconia Advanced ROW (Lee)	Continuing	\$1,100,000	This project supports interchange improvements at South Van Dorn and Franconia Road. The project is being managed by Fairfax County for the Virginia Department of Transportation (VDOT) and utilizes federal funding. Due to active construction and development at an adjacent site, advance land acquisition of two sites and redesign of the development was required in order to obtain the right-of-way necessary for road construction. The Board of Supervisors authorized land acquisition on January 22, 2007.
<b>Total</b>		<b>Continuing</b>	<b>\$2,100,000</b>	

## Details: Paydown Program (House Bill 599)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 307, Pedestrian Improvements</b>				
X00407	Sidewalk Replacement/VDOT Participation (Countywide)	Continuing	\$300,000	Funding to continue the Virginia Department of Transportation (VDOT) Sidewalk Participation Program, which allows VDOT to repair and replace County-maintained sidewalks in concert with existing VDOT construction. The County then reimburses VDOT once repairs are complete. County costs are minimized based on VDOT's ability to implement multiple sidewalk construction contracts simultaneously.
002200	Emergency Maintenance of Existing Trails (Countywide)	Continuing	\$100,000	Funding supports emergency maintenance of existing trails. This maintenance addresses safety and hazardous conditions, including, deterioration of trail surfaces, and the replacement and repair of guardrails, handrails, and similar safety items.
<b>Total</b>		<b>Continuing</b>	<b>\$400,000</b>	
<b>Fund 317, Capital Renewal Construction</b>				
003099	Emergency Building Repairs (Countywide)	Continuing	\$50,000	This project provides for emergency repairs, minor renovations, and critical 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 abatement, and other non-recurring construction and repair projects. FY 2008 funding is included for emergency repairs at various County facilities including a structural analysis of the Criminal Justice Academy (\$250,000), and glass block and caulking repairs at Tysons Pimmit Library (\$168,321). An amount of \$368,321 is supported by the General Fund for a total of \$418,321 in FY 2008.

## Details: Paydown Program (House Bill 599)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
003100	Fire Alarm Systems (Countywide)	Continuing	\$1,940,000	Funding to support the replacement of the fire alarm systems throughout the County. Fire alarm systems are replaced based on age and difficulty in obtaining replacement parts and service. FY 2008 funding is included for the replacement of fire alarm systems at Braddock Group Home (\$500,000), Springfield Warehouse (\$200,000), Juvenile Detention Center (\$300,000), Pohick Fire Station (\$70,000), Herdon Fire Station (\$70,000), and the Government Center (\$800,000), which are experiencing failure due to age and obsolete system parts.
009132	Roof Replacement (Countywide)	Continuing	\$350,000	Funding to support roof repair and replacements at various County Facilities. FY 2008 funding is included for the replacement of roofs at the Mason Government Center (\$200,000), and Sherwood Library (\$150,000).
009133	Carpet Replacement (Countywide)	Continuing	\$200,000	Funding for carpet replacement at County facilities in which carpet has deteriorated and is in unserviceable condition. The project includes new carpet installation where existing composition tile flooring requires replacement, and it is cost beneficial to install carpet as a replacement floor finish. FY 2008 funding is provided for carpet replacement projects at Joseph Willard (\$50,000), Annandale Day Care (\$50,000), and the Willston Center (\$100,000). Carpet in these facilities have exceeded their useful life and are in advanced state of deterioration.

## Details: Paydown Program (House Bill 599)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009151	HVAC/Electrical Systems (Countywide)	Continuing	\$3,080,000	Funding is included for HVAC replacement at prioritized County facilities, based on the severity of problems including overloaded systems, fire hazards, costly repairs and lack of alternative funding sources. This funding level will provide for HVAC replacement and electrical repairs at Eleanor Kennedy Shelter (\$100,000), Springfield Warehouse (\$150,000), Chantilly Fire Station (\$150,000), Frying Pan Fire Station (\$240,000), Edsall Road Fire Station (\$210,000), Reston Fire Station (\$150,000), Woodlawn Fire Station (\$400,000), Centreville Library (\$450,000), Gunston Fire Station (\$340,000), Tysons Fire Station (\$190,000), Oakton Fire Station (\$275,000), McLean Fire Station (\$325,000) and Centreville Presbyterian Church (\$100,000). All of these repairs have been classified as safety-imminent repairs, or critical systems beyond their useful life in risk of failure, or life-cycle repairs/replacements where repairs are no longer cost effective.
009431	Emergency Generator Replacement (Countywide)	Continuing	\$410,000	Funding for the emergency generator replacement program. This program was established to address the replacement of generators that have outlived their useful life of 25 years. FY 2008 funding is included to replace the generators at Reston Human Services Center (\$260,000), Pohick Fire Station (\$80,000) and the County's Burke Station Road Facility (\$70,000).

## Details: Paydown Program (House Bill 599)

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009600	Elevator Replacement (Countywide)	Continuing	\$1,026,000	Funding for the emergency elevator replacement program. This program was established to address the replacement of elevators that have outlived their useful life. FY 2008 funding is included to replace elevators at the older portion of the Adult Detention Center (\$1,026,000). Funding supports replacement of the elevator equipment, architectural and engineering costs, and installation and modification of related systems. This new elevator equipment will satisfy all current code requirements for elevator safety devices.
<b>Total</b>		<b>Continuing</b>	<b>\$7,056,000</b>	

TOTAL HOUSE BILL 599 STATE REVENUES	<b>\$10,214,656</b>
TOTAL PAYDOWN PROGRAM	<b>\$35,394,179</b>



## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 318, Stormwater Management Program</b>				
CA8000	Cameron Run Watershed Projects (Braddock, Lee, Mason, Mount Vernon, Providence)	\$2,915,000	\$1,000,000	As management plans are developed for each of the 30 watersheds within the County, projects are identified that will restore and protect the County's streams. These projects improve water quality, wildlife habitat, and provide increased community stewardship opportunities in support of state/federal requirements and the County's commitment to the Chesapeake Bay 2000 agreement. Implementation includes such practices as public education campaigns, street/parking lot sweeping, acquisition of conservation easements, buffer restoration, wetlands restoration, conversion of stormwater management ponds to Best Management Practice (BMP) facilities, stream restoration, and installation of Low Impact Development (LID) features. Implementation strategies and goals are developed on a watershed basis. Funding is included for improvements identified in the Cameron Run watershed management plan.
CU8000	Cub Run Watershed Projects (Sully, Springfield)	\$2,305,000	\$1,000,000	Funding is included for improvements identified in the Cub Run watershed management plan.
DC8000	Kingstowne Monitoring (Lee)	\$1,073,299	\$300,000	Funding to support ongoing monitoring and maintenance requirements associated with the Kingstowne environmental program. This program was established by the Board of Supervisors in June 1985 and was intended to continue until completion of the Kingstowne Development. In FY 2002, the program was expanded to include the water quality monitoring requirements of the U.S. Army Corps of Engineers for the development of the South Van Dorn Street extension.
DF8000	Difficult Run Watershed Projects (Dranesville, Hunter Mill, Providence, Springfield, Sully)	\$2,250,000	\$1,000,000	Funding is included for improvements identified in the Difficult Run watershed management plan.

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
FX0001	Interim Watershed Projects (Countywide)	\$1,865,000	\$1,865,000	This project provides funds to address watershed implementation plans in the future. Completion of all watershed plans is expected to be staggered in the next 2-3 years. Because plans are not yet complete and schedules are under development, this project will allow implementation of watershed plans to begin immediately after the plan is complete.
FX1000	Storm Drainage Improvements and Innovative Projects (Countywide)	\$4,300,169	\$1,800,000	This project provides funding to address significant potential storm drainage projects that are not initiated in advance through the watershed planning effort. These storm drainage projects typically arise from response to citizen requests for assistance, and provide for timely and effective response to address storm drainage deficiencies throughout the County. In addition, the project funds the retrofit of existing County owned buildings and facilities with innovative stormwater control projects in order to meet increasing water quality standards resulting from the County's MS4 permit requirements. The program allows the County to efficiently respond to Countywide storm drainage issues identified during the year that are not part of existing plans, as well as provide funding to support new environmental stormwater initiatives related to the treatment of stormwater runoff at County owned facilities.
FX3000	Stormwater Program Support (Countywide)	\$500,000	\$250,000	The County's aggressive stormwater implementation program, and resulting increase in projects, requires additional field inspection, stormwater analysis, and construction quality control. Contract employees will be assigned to work under the direction of County staff, and perform inspection, testing, research and analysis, utility coordination and project close-out.

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
FX4000	Dam Safety Projects (Countywide)	\$7,137,418	\$2,720,000	Funding will enable the County to meet state permit requirements, and to support assessment and monitoring of dams, and associated dam repair activities. In addition, the County also maintains in excess of 1,000 non-classified dams that require assessment and associated repair activities. Funding is included for dam safety related maintenance activities for all County-maintained dams. It is anticipated that as the level and frequency of inspections is increased, additional maintenance requirements will be identified.
FX5000	Stormwater Management Facilities (Countywide)	\$2,980,381	\$1,000,000	Funding supports a comprehensive engineering and inspection assessment of the public and private stormwater management infrastructure as required under the County's MS4 permit. This work includes field inspection activities, punch list development, private owner training, coordination, and outreach, enforcement, and construction quality control of rehabilitation activities.
FX6000	Infrastructure Reinvestment Program (Countywide)	\$16,246,326	\$6,830,000	Funding supports a comprehensive inspection, design, and contract administration program to rehabilitate, upgrade, and replace dilapidated County storm drainage infrastructure. The County storm drainage network consists of over 1,800 miles of pipe and in excess of 45,000 drainage structures. Much of this drainage system is nearing the end of its useful life. The continuation of this program includes assessment and upgrade of approximately 75 miles of pipe, which represents approximately 5 percent of the total infrastructure and a 20-year inspection cycle. In the future, it is estimated that 1.5 percent of the storm drainage system requires rehabilitation or replacement on an annual basis.

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
FX7000	Municipal Separate Storm Sewer System Permit (Countywide)	\$4,444,267	\$1,740,000	Funding supports activities associated with the Virginia Pollutant Discharge Elimination System Municipal Separate Storm Sewer System (MS4) permit, which is required as part of the Clean Water Act amendments of 1987. The MS4 discharge permit is issued on a 5-year renewal cycle as part of the National Pollutant Discharge Elimination System permit that was last approved for the County in January 2002. Activities include water quality testing, watershed master planning, capital improvement programs, outreach and education, and development of the GIS-based storm sewer system inventory. Permit activities are also affected by other state and federal mandates, including Total Maximum Daily Loads, the Chesapeake 2000 Agreement, and the Virginia Tributary Strategies. The County's current MS4 permit expired in January 2007. Negotiations on permit renewal are underway and, the potential for program additions remains a possibility.
FX8000	Emergency Watershed Projects (Countywide)	\$911,307	\$195,000	Funding supports the correction of emergency drainage problems, engineering studies, and construction to alleviate flooding problems of a recurring or emergency nature that arise during the fiscal year. Due to their emergency nature, these drainage problems cannot be identified in advance.
LH8000	Little Hunting Creek Watershed Projects (Lee, Mount Vernon)	\$4,180,070	\$1,000,000	Funding is included for improvements identified in the Little Hunting Creek watershed management plan.
PH8000	Popes Head Creek Watershed Projects (Braddock, Springfield)	\$3,055,000	\$1,000,000	Funding is included for improvements identified in the Popes Head Creek watershed management plan.
PM8000	Pimmit Run Watershed Projects (Dranesville, Providence)	\$2,620,000	\$1,000,000	Funding is included for improvements identified in the Pimmit Run watershed management plan.
<b>Total</b>		<b>\$56,783,237</b>	<b>\$22,700,000</b>	

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 319, The Penny for Affordable Housing Fund</b>				
014196	Affordable/ Workforce Housing Projects (Countywide)	Continuing	\$11,297,190	Funding supports the preservation of affordable housing. Funding is provided to meet the Board of Supervisors' goal to preserve 1,000 units of affordable housing and create 200 new affordable units by the end of FY 2007. Between 1997 and 2004, the County lost 1,300 affordable units that have been converted into luxury condominiums or market-rate apartments.
014239	Crescent Apartments (Hunter Mill)	Continuing	\$3,000,000	Funding is included for the annual debt service payment associated with the Crescent Apartment complex that was acquired in FY 2006.
014252	Janna Lee Village Phase I (Lee)	Continuing	\$6,217,000	Funding supports the acquisition, rehabilitation, revitalization and preservation of Janna Lee Village, a 319 unit affordable rental complex located in the Hybla Valley area. Ownership of the project will be divided between two limited partnerships, JLV Partners I and JLV Partners II.
014253	Janna Lee Village Phase II (Lee)	Continuing	\$2,185,810	Funding supports the acquisition, rehabilitation, revitalization and preservation of Janna Lee Village, a 319 unit affordable rental complex located in the Hybla Valley area. Ownership of the project will be divided between two limited partnerships, JLV Partners I and JLV Partners II.
<b>Total</b>		<b>Continuing</b>	<b>\$22,700,000</b>	

**TOTAL REAL ESTATE TAX ASSOCIATED WITH ONE PENNY**

**\$45,400,000**

## Details: General Obligation Bonds

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 302, Library Construction</b>				
004844	Dolly Madison Community Library (Dranesville)	\$11,754,209	\$1,064,000	Funding supports the renovation and expansion of the existing library facility. The Dolley Madison Library opened in 1967; its renovation will include expanding the current 10,630 square foot library to approximately 19,250 square feet to provide adequate space, address the need for additional quiet space, and provide for modern technology requirements. In addition, the Dranesville District Supervisors' office will be relocated to this facility. FY 2008 funding provides for the completion of construction of the library and was approved as part of the fall 2004 bond referendum.
<b>Total</b>		<b>\$11,754,209</b>	<b>\$1,064,000</b>	
<b>Fund 306, Northern Virginia Regional Park Authority</b>				
NA	County Contribution (Countywide)	Continuing	\$2,500,000	Funding to support Fairfax County's capital contribution to the Northern Virginia Regional Park Authority (NVRPA). Funding provides for costs associated with construction, park development, and capital requirements according to plans adopted by the NVRPA Board and its Capital Improvement Program. FY 2008 represents the fourth year of County contributions associated with the 2004 referendum.
<b>Total</b>		<b>Continuing</b>	<b>\$2,500,000</b>	
<b>Fund 309, Metro Operations and Construction</b>				
NA	NA	Continuing	\$21,900,000	General Obligation Bond funding to support the 106-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars and buses.
<b>Total</b>		<b>Continuing</b>	<b>\$21,900,000</b>	

## Details: General Obligation Bonds

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 312, Public Safety Construction</b>				
009073	Fire & Rescue Academy Phase I (Springfield)	\$17,100,000	\$15,700,000	Funding supports Phase I of the expansion and renovation of the existing Fire and Rescue Academy. Renovations will include expanding the current facility by approximately 20,000 square feet to provide adequate training space, rappelling tower facility and search and rescue simulations. FY 2008 funding is for the construction of Phase I of the expansion and was approved as part of the fall 2006 bond referendum.
009224	Great Falls Volunteer Fire Station (Dranesville)	\$12,000,000	\$9,600,000	Funding supports the expansion and renovation of the existing fire station. Renovations will include expanding the current facility by approximately 17,500 square feet to provide adequate space, larger equipment bays for modern apparatus, replacement HVAC and electrical systems, and expanded support staff areas. FY 2008 funding is for construction of the fire station and was approved as part of the fall 2006 bond referendum.
009225	Fair Oaks Police Station (Sully)	\$17,400,000	\$14,400,000	Funding supports the renovation and expansion of the existing police station. Renovations will include expanding the current 25,500 square feet to approximately 30,700 to provide adequate space and address critical needs. FY 2008 funding provides for construction of major renovations of the police station and was approved as part of the fall 2006 bond referendum.
009226	Reston Police Station Renovation/Expansion (Hunter Mill)	\$18,800,000	\$15,800,000	Funding supports the expansion and renovation of the existing police station facility. Renovations will include expanding the current 16,000 square feet to 34,600 square feet to provide adequate space, update major building systems and meet future staffing requirements of the station. FY 2008 funding is for construction of the police station and was approved as part of the fall 2006 bond referendum.

## Details: General Obligation Bonds

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
009227	McLean Police Station Renovation/Expansion (Dranesville)	\$17,900,000	\$17,900,000	Funding supports the renovation and expansion of the existing police station facility. Renovations will include expanding the current 21,500 square feet to approximately 31,000 square feet and provide prioritized renovations and infrastructure renewal. FY 2008 funding is for the full design and renovations and was approved as part of the fall 2006 bond referendum.
009228	West Ox Road Animal Shelter Renovation/Expansion (Springfield)	\$17,000,000	\$17,000,000	Funding supports the expansion and renovation of the existing animal shelter. The West Ox Road Animal Shelter opened in 1975 and has seen a 58 percent growth in animal population over the last twenty years. Renovations will include expanding the current 15,600 square feet to 31,600 square feet to provide adequate space, address the need for an air handling system and support areas including material and food storage and medical/surgical space. FY 2008 funding is for full design and construction and was approved as part of the fall 2006 bond referendum.
<b>Total</b>		<b>\$100,200,000</b>	<b>\$90,400,000</b>	
<b>Fund 317, Capital Renewal Construction</b>				
009601	Public Safety Capital Renewal (Countywide)	Continuing	\$14,000,000	This project supports capital renewal, the at prioritized County Public Safety facilities. Capital renewal provides for the replacement of building subsystems that have reached the end of their useful lives. This funding is supported by General Obligation Bond funding, approved as part of the Fall 2006 Public Safety bond referendum.
<b>Total</b>		<b>Continuing</b>	<b>\$14,000,000</b>	
<b>Fund 390, Public School Construction</b>				
NA	NA	Continuing	\$144,280,000	Funding is included for various school construction projects financed by General Obligation Bonds. For details, see the <a href="#"><u>FY 2008 Superintendent's Proposed Budget</u></a> .
<b>Total</b>		<b>Continuing</b>	<b>\$144,280,000</b>	

**TOTAL GENERAL OBLIGATION BONDS**

**\$274,144,000**



## Details: Wastewater Management System

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 402, Sewer Construction Improvements</b>				
I00351	Pump Station Renovations (Countywide)	Continuing	\$3,000,000	Funding supports the renovation of pumping stations within the Wastewater Management Program. FY 2008 funding provides for the replacement and upgrade of various pumping station equipment. This funding will also ensure proper operations in the wastewater treatment plant during power outages.
X00826	Extension Projects (Countywide)	Continuing	\$2,050,000	Funding for the completion of sewer extension and improvement projects in those areas of the County with chronic septic system failures. FY 2008 funding provides for the second year of costs to install approximately 12,000 linear feet of eight-inch sanitary sewer line. This funding will partially address septic failures for 87 dwellings on River Oaks Road as recommended by the Health Department. It is anticipated that additional funding will be required in FY 2009 to complete this project.
X00905	Replacement and Transmission (Countywide)	Continuing	\$8,500,000	Funding for the systematic rehabilitation of the County's more than 3,300 miles of sanitary sewer lines. Funding includes \$6,500,000 for the recurring repair, replacement and renovation of 20 miles of sewer lines using predominantly "no dig" technologies, and \$2,000,000 for the replacement of the Dogue Creek Force Main.
<b>Total</b>		<b>Continuing</b>	<b>\$13,550,000</b>	

**TOTAL WASTEWATER MANAGEMENT SYSTEM**

**\$13,550,000**

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 109, Refuse Collection</b>				
109001	Newington Facility Enhancements (Mount Vernon)	\$1,168,038	\$225,000	Funding for improvements and necessary maintenance of the Newington facility including building repairs, lighting and electrical system upgrades, the replacement/upgrade of the infrared heating system (including a new heating system in the storage building), waste oil heater installation and roof/skylight maintenance.
<b>Total</b>		<b>\$1,168,038</b>	<b>\$225,000</b>	
<b>Fund 111, Reston Community Center</b>				
003716	Reston Community Center Improvements (Hunter Mill)	Continuing	\$2,948,797	Funding supports the replacement of equipment at Reston Community Center, including natatorium lighting, ventilation, pool shell, and deck tile.
<b>Total</b>		<b>Continuing</b>	<b>\$2,948,797</b>	
<b>Fund 113, McLean Community Center</b>				
003601	McLean Community Center Improvements (Dranesville)	\$2,367,834	\$199,800	Funding supports the replacement of wood window frames, theatre carpet, theatre seat upholstery, theatre hardware and theatre sound system design and engineering equipment.
<b>Total</b>		<b>\$2,367,834</b>	<b>\$199,800</b>	
<b>Fund 144, Housing Trust Fund</b>				
013906	Undesignated Housing Trust Fund Projects (Countywide)	Continuing	\$790,000	Funding included as a planning factor for the Undesignated Project, based on anticipated proffer and interest income in FY 2008 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.
014138	Chesterbrook Residencies (City of Falls Church)	Continuing	\$150,000	Funding included as a planning factor to be used for the completion of Chesterbrook Residences, a 97-unit assisted living facility to be located in Falls Church.

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
014144	Transitional Housing/Katherine K. Hanley Family Shelter (Springfield)	Continuing	\$1,000,000	Funding is included as a planning factor to construct six units of transitional housing at the Katherine K. Hanley Family Shelter site which will be occupied by families leaving the shelter and awaiting permanent housing opportunities. The new transitional housing units will be located on Lee Highway in western Fairfax County, and are part of a broader countywide effort to end homelessness.
<b>Total</b>		<b>Continuing</b>	<b>\$1,940,000</b>	
<b>Fund 301, Contributed Roadway Improvement Fund</b>				
007700	Fairfax Center Reserve (Providence)	Continuing	\$621,569	Funding is based on anticipated contributions and pooled interest income for roadway construction in Fairfax Center area.
008800	Centreville Reserve (Sully)	Continuing	\$104,907	Funding is based on anticipated contributions and pooled interest income for roadway construction in Centreville area.
009900	Miscellaneous Contributions (Countywide)	Continuing	\$2,534,660	Funding is based on anticipated contributions and pooled interest income for miscellaneous roadway improvements.
009911	Tysons Corner Reserve (Providence)	Continuing	\$979,063	Funding is based on anticipated contributions and pooled interest income for roadway construction in Tysons Corner area.
<b>Total</b>		<b>Continuing</b>	<b>\$4,240,199</b>	

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 303, County Construction</b>				
005012	Athletic Services Fee- Field Maintenance (Countywide)	Continuing	\$250,000	Funding is included for enhanced maintenance of school athletic fields. In addition to General Fund support of \$500,000, an amount of \$250,000 is also included for this program based on the FY 2008 revenue projection, of the Athletic Services Fee. This project will provide consolidated funding for an enhanced level of maintenance performed by the Park Authority on Fairfax County Public Schools (FCPS) athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. The enhanced level of maintenance provides a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It also provides for post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. The total funding for this program in FY 2008 is \$750,000.
005013	Athletic Services Fee- Turf Field Development (Countywide)	Continuing	\$500,000	Funding is included to support the Synthetic Turf Development Program, based on the FY 2008 revenue projection, supported by revenue generated from the Athletic Services Fee. This program facilitates the development of synthetic turf fields throughout the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities. In addition, to this funding, on November 7, 2006, the voters approved a \$25 million Park Bond Referendum of which \$10 million is earmarked to fund the conversion of up to 12 fields from natural turf to synthetic turf.

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
005014	Athletic Services Fee- Custodial Support (Countywide)	Continuing	\$200,000	Funding is provided for custodial support of indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Revenue generated from the Athletic Services Fee has been used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. This project is entirely supported by revenue generated from the Athletic Services Fee and managed by the Department of Community and Recreation Services.
U00006	Developer Defaults (Countywide)	Continuing	\$300,000	Funding to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The receipt of monies from developer escrow and court judgments and/or compromise settlements is often not sufficient to offset these costs. It should be noted there has been an increased level of activity for this program in recent years and current projections this trend will continue. Land Development Services (LDS) anticipates 18 new projects will be identified for resolution in FY 2008. In the past an average of 5 new projects has been identified each year. FY 2008 funding in the amount of \$750,000 is included for developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue, and \$450,000 is supported by the General Fund.
<b>Total</b>		<b>Continuing</b>	<b>\$1,250,000</b>	

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2008 Funded	Description
<b>Fund 390, Public School Construction</b>				
NA	NA	Continuing	\$14,239,596	Funding is included for various school construction projects financed from a state construction grant, Parent Teachers Association/Parent Teachers Organization receipts, and transfers from Fund 090, Public School Operating Fund. For details, see the <u>FY 2008 Superintendent's Proposed Budget</u> .
<b>Total</b>		<b>Continuing</b>	<b>\$14,239,596</b>	

**TOTAL OTHER FINANCING**

**\$25,043,392**



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# County of Fairfax, Virginia

## ***Trends and Demographics***

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This section includes:

- Household Tax Analyses (Page 182)
- Demographic Trends (Page 186)
- Economic Trends (Page 190)



**FY 2008**  
**Advertised Budget Plan**



# Trends and Demographics

## HOUSEHOLD TAX ANALYSES

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 2002 to FY 2008. This period provides five years of actual data, estimates for FY 2007 based on year-to-date experience, and projections for FY 2008. Historical dollar amounts are converted to FY 2008 dollar equivalents for comparison purposes using the Consumer Price Index for All Urban Consumers (CPI-U) for the Washington-Baltimore area. The Washington metropolitan area has experienced average annual inflation of 3.4 percent from FY 2002 to FY 2006. Preliminary projections for inflation in FY 2007 and FY 2008 are based on a forecast of 3.0 percent using the January 2007 issue of the Blue Chip Economic Indicators, and adjusting for the relatively higher rate of inflation that has occurred in the Washington area, compared nationally.

## HOUSEHOLD TAXATION TRENDS: SELECTED CATEGORIES FY 2002 - FY 2008

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

The "typical" household in Fairfax County is projected to pay \$5,577.20 in selected County taxes in FY 2008, \$182.22 less than FY 2007 after adjusting for inflation. From FY 2002 to FY 2008, the inflation adjusted increase in selected County taxes for the "typical" household is \$1,280.51, or an average annual increase of 4.4 percent. Note that taxes paid in FY 2002 through FY 2007 reflect the Personal Property Tax Relief Act of 1998 (PPTRA), which reduced an individual's Personal Property Tax liability by 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through FY 2006. For FY 2007, PPTRA will reduce an individual's Personal Property Tax liability by 66.67 percent due to the state capping its PPTRA reimbursement to localities. Based on a preliminary County staff analysis, the estimated effective state reimbursement percentage will be 66.67 percent for FY 2008. The FY 2008 effective state reimbursement percentage for PPTRA is subject to change. The PPTRA applies to vehicles valued up to \$20,000 owned by individuals.

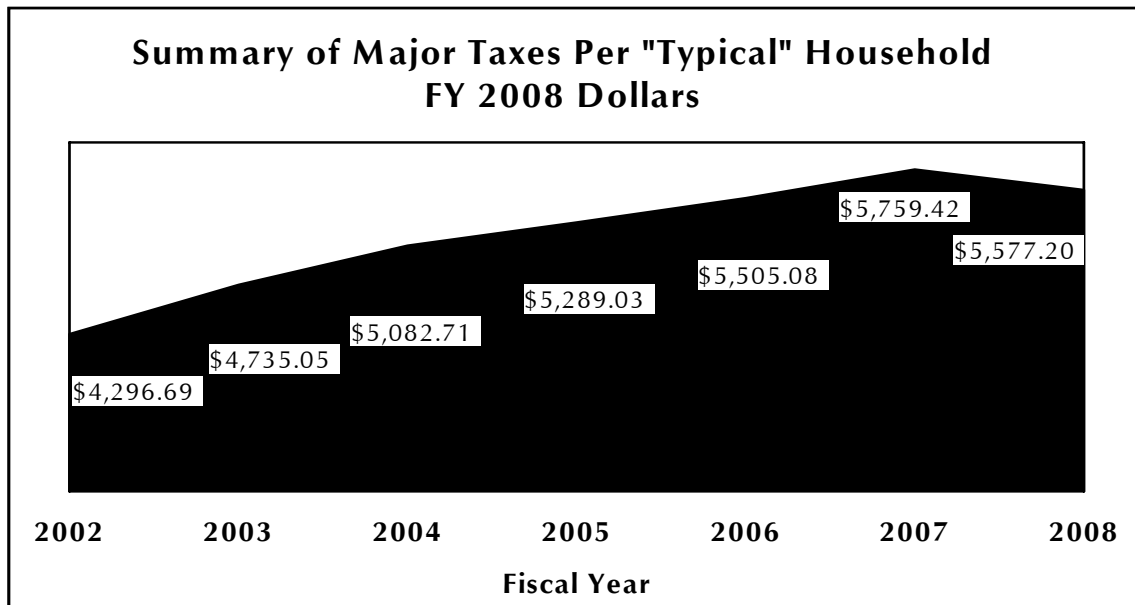
### Summary of Major Taxes Per "Typical" Household

	Number of Households	Real Estate Tax in FY 2007 Dollars	Personal Property Tax in FY 2008 Dollars <sup>1</sup>	Sales Tax in FY 2008 Dollars	Consumer Utility Tax in FY 2008 Dollars	Total Taxes in FY 2008 Dollars <sup>1</sup>
<b>FY 2002</b>	363,677	\$3,530.58	\$275.76	\$422.21	\$68.14	\$4,296.69
<b>FY 2003</b>	366,585	\$3,978.20	\$277.58	\$410.58	\$68.69	\$4,735.05
<b>FY 2004</b>	370,322	\$4,298.63	\$280.99	\$436.33	\$66.76	\$5,082.71
<b>FY 2005</b>	377,600	\$4,529.26	\$262.28	\$434.14	\$63.35	\$5,289.03
<b>FY 2006</b>	384,149	\$4,758.04	\$265.97	\$421.09	\$59.98	\$5,505.08
<b>FY 2007<sup>2</sup></b>	390,811	\$4,991.81	\$291.25	\$417.97	\$58.39	\$5,759.42
<b>FY 2008<sup>2</sup></b>	397,589	\$4,830.42	\$277.34	\$412.84	\$56.60	\$5,577.20

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the State's Personal Property Tax Relief program. FY 2002 through FY 2006 include a 70.0 percent reduction. The FY 2007 and preliminary FY 2008 reduction is 66.67 percent due to the Commonwealth capping the Personal Property Tax Relief program's reimbursement to localities. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated

## Trends and Demographics



### Real Estate Tax Per "Typical" Household

	Mean Assessed Value of Residential Property	Tax Rate per \$100	Tax per Household	Tax per Household in FY 2008 Dollars
<b>FY 1991</b>	\$196,514	\$1.11	\$2,181.31	\$3,458.80
<b>FY 2002</b>	\$234,749	\$1.23	\$2,887.41	\$3,530.58
<b>FY 2003</b>	\$276,945	\$1.21	\$3,351.03	\$3,978.20
<b>FY 2004</b>	\$321,238	\$1.16	\$3,726.36	\$4,298.63
<b>FY 2005</b>	\$361,334	\$1.13	\$4,083.07	\$4,529.26
<b>FY 2006</b>	\$448,491	\$1.00	\$4,484.91	\$4,758.04
<b>FY 2007<sup>1</sup></b>	\$544,541	\$0.89	\$4,846.41	\$4,991.81
<b>FY 2008<sup>1</sup></b>	\$542,744	\$0.89	\$4,830.42	\$4,830.42

<sup>1</sup> Estimated

As shown in the preceding table, Real Estate Taxes per "typical" household are expected to fall \$15.99 between FY 2007 and FY 2008 to \$4,830.42, not adjusting for inflation. This drop is the result of a slight decrease in the mean assessed value of residential properties within the County due to a flattening of the residential real estate market.

Since FY 2002, Real Estate Taxes have increased \$1,943.01 or an average annual increase of 9.0 percent per year, not adjusting for inflation. Adjusted for inflation, Real Estate Taxes per "typical" household are \$1,299.84 higher than FY 2002, an average annual increase of 5.4 percent. Since FY 1991, Real Estate Taxes have increased an average of 2.0 percent per year after adjusting for inflation. The advertised FY 2008 Real Estate Tax rate of \$0.89 per \$100 of assessed value is unchanged from the FY 2007 level.

## Trends and Demographics

### Personal Property Tax Per "Typical" Household

	Personal Property Taxes Attributed to Individuals	Number of Households	Tax per Household	Tax per Household in FY 2007 Dollars	After PPTRA	
					Adjusted Tax per Household <sup>1</sup>	Adjusted Tax per Household in FY 2008 Dollars <sup>1</sup>
<b>FY 2002</b>	\$273,395,166	363,677	\$751.75	\$919.20	\$225.53	\$275.76
<b>FY 2003</b>	\$285,711,943	366,585	\$779.39	\$925.25	\$233.82	\$277.58
<b>FY 2004</b>	\$300,683,961	370,322	\$811.95	\$936.65	\$243.59	\$280.99
<b>FY 2005</b>	\$297,598,959	377,600	\$788.13	\$874.26	\$236.44	\$262.28
<b>FY 2006</b>	\$321,026,237	384,149	\$835.68	\$886.57	\$250.70	\$265.97
<b>FY 2007<sup>2</sup></b>	\$331,563,468	390,811	\$848.40	\$873.85	\$282.77	\$291.25
<b>FY 2008<sup>2</sup></b>	\$330,840,579	397,589	\$832.12	\$832.12	\$277.34	\$277.34

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the State's Personal Property Tax Relief program. FY 2002 through FY 2006 include a 70.0 percent reduction. The FY 2007 and preliminary FY 2008 reduction is 66.67 percent due to the Commonwealth capping the Personal Property Tax Relief program's reimbursement to localities. 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 2000 through FY 2008 reflect the Commonwealth of Virginia's Personal Property Tax Relief Act (PPTRA), which reduced an individual's Personal Property Tax payment by 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through FY 2006. Beginning in FY 2007, statewide reimbursements were capped at \$950 million. Each locality will receive a percentage allocation from this fixed amount determined by the locality's share of statewide tax year 2005 collections. As the number of vehicles in the County increase, the total state subsidy will not change; therefore the percentage paid by the state for each vehicle will decrease over time requiring the taxpayer to pick up a larger share of the Personal Property Tax. The FY 2007 effective state reimbursement percentage was 66.67 percent which means the taxpayers' share increased from 30 percent to 33.3 percent. The FY 2008 effective state reimbursement percentage has not yet been determined but is expected to be close to last year's percentage. For purposes of this tax analysis, a 66.67 percent State share has been assumed for FY 2008.

The tax per household analysis shown above assumes that the "typical" household's vehicle(s) are valued at \$20,000 or less in order to qualify for a reduction under the PPTRA. Personal Property Taxes per "typical" household are expected to fall \$5.43 between FY 2007 and FY 2008 to \$277.34 based on a 66.67 percent State share. This reduction is the result of a decline in average vehicle levy in FY 2008 based on the valuation of vehicles in the County using information from the National Automobile Dealers Association. The FY 2008 Personal Property Tax per "typical" household is \$51.81 more than was paid in FY 2002, not adjusting for inflation. When adjustments are made for inflation, the "typical" household is projected to pay just \$1.58 more in FY 2008 than FY 2002. There have been no changes to the Personal Property Tax rate of \$4.57 per \$100 of assessed value for individuals during the FY 2002 to FY 2008 period, except for mobile homes and boats which are taxed at the prevailing Real Estate Tax rate each fiscal year.

## Trends and Demographics

### Sales Tax Per "Typical" Household

	Total Sales Tax	Number of Households	Tax per Household	Tax per Household in FY 2008 Dollars
<b>FY 2002</b>	\$125,577,043	363,677	\$345.30	\$422.21
<b>FY 2003</b>	\$126,785,250	366,585	\$345.85	\$410.58
<b>FY 2004</b>	\$140,070,124	370,322	\$378.24	\$436.33
<b>FY 2005</b>	\$147,781,944	377,600	\$391.37	\$434.14
<b>FY 2006</b>	\$152,475,529	384,149	\$396.92	\$421.09
<b>FY 2007<sup>1</sup></b>	\$158,588,505	390,811	\$405.79	\$417.97
<b>FY 2008<sup>1</sup></b>	\$164,139,098	397,589	\$412.84	\$412.84

<sup>1</sup> Estimated

As shown in the table above, FY 2008 Sales Tax paid per household is estimated to be \$412.84 or \$67.54 more than FY 2002, not adjusting for inflation. This represents an average annual increase of just 3.0 percent since FY 2002. Taking inflation into account, Sales Tax paid per household has fallen \$9.37 over the same period.

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

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

	Total Consumer Utility Taxes Paid by Residential Consumers	Number of Households	Tax per Household	Tax per Household in FY 2008 Dollars
<b>FY 2002</b>	\$20,266,422	363,677	\$55.73	\$68.14
<b>FY 2003</b>	\$21,211,473	366,585	\$57.86	\$68.69
<b>FY 2004</b>	\$21,432,166	370,322	\$57.87	\$66.76
<b>FY 2005</b>	\$21,565,442	377,600	\$57.11	\$63.35
<b>FY 2006</b>	\$21,718,201	384,149	\$56.54	\$59.98
<b>FY 2007<sup>1</sup></b>	\$22,156,074	390,811	\$56.69	\$58.39
<b>FY 2008<sup>1</sup></b>	\$22,501,815	397,589	\$56.60	\$56.60

<sup>1</sup> Estimated

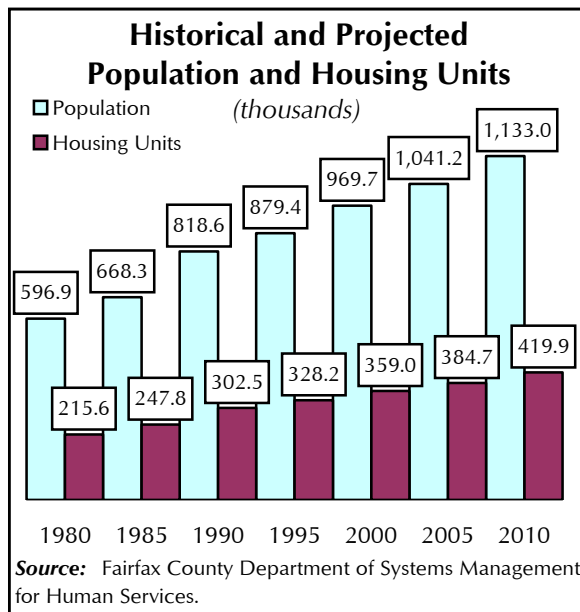
Based on data from the utility companies, it is estimated that residential consumers pay approximately 43.0 percent of the Electric Taxes and 73.0 percent of the Gas Taxes received by the County. In FY 2008, the "typical" household will pay an estimated \$56.60 in Consumer Utility Taxes, \$0.87 more than in FY 2002 without adjusting for inflation. From FY 2002 to FY 2008, the "typical" household has experienced an average annual decrease of 3.0 percent, or \$11.54 over the period, adjusted for inflation. Note that this analysis no longer includes utility taxes on telephone service as local telephone taxes were repealed and replaced with a statewide Communication Sales and Use Tax as of January 1, 2007. To show the trend in gas and electric taxes over time, telephone taxes were eliminated from each year in the chart above.

# Trends and Demographics

## DEMOGRAPHIC TRENDS

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

### Population and Housing

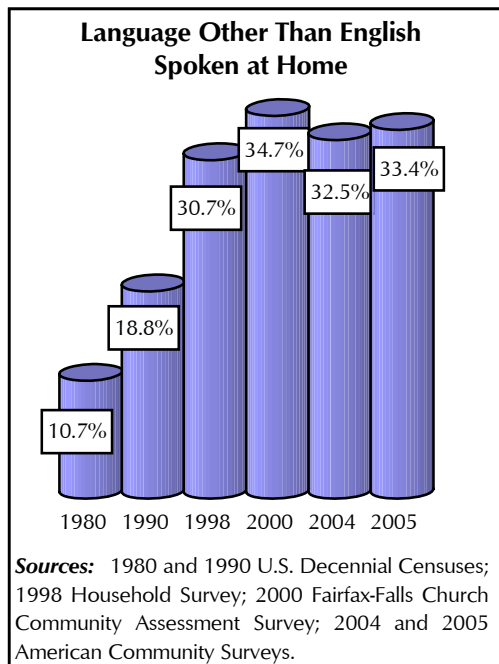


Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. During the 1980s, the County went through a period of remarkable population growth, adding over 220,000 residents. Growth moderated during the 1990s, expanding the County's population by 150,000 residents. Even though population growth in the 1990s was not as brisk as the 1980s, the increase in Fairfax County's population between 1990 and 2000 is comparable to adding more than the entire population of the City of Alexandria to the County. The County's population growth has continued to slow, adding just over 71,000 residents between 2000 and 2005. In 2005, Fairfax County had an estimated population of 1,041,200 residents. Between 2005 and 2010, the population of Fairfax County is expected to increase 91,800 to 1,133,000.

From 1980 to 1990, the number of housing units in Fairfax County increased more rapidly (40 percent) than population (37 percent). This was due to the construction boom of the 1980s. Between 1990 and 2000, housing units grew at 18.7 percent, just slightly above population growth of 18.5 percent. From 2000 to 2005; this trend shifted with population growth at 7.4 percent, exceeded housing unit growth of 7.2 percent. Projected increases in population and housing units through 2010 show a continuation of the trend where growth in housing trails population growth. From 2005 to 2010, population and housing units are anticipated to grow 8.8 percent and 9.1 percent, respectively. Many County programs, such as fire prevention, transit, water and sewer, are impacted by the number of housing units. Other program areas such as libraries, recreation, and schools, are impacted more by the growth in population.

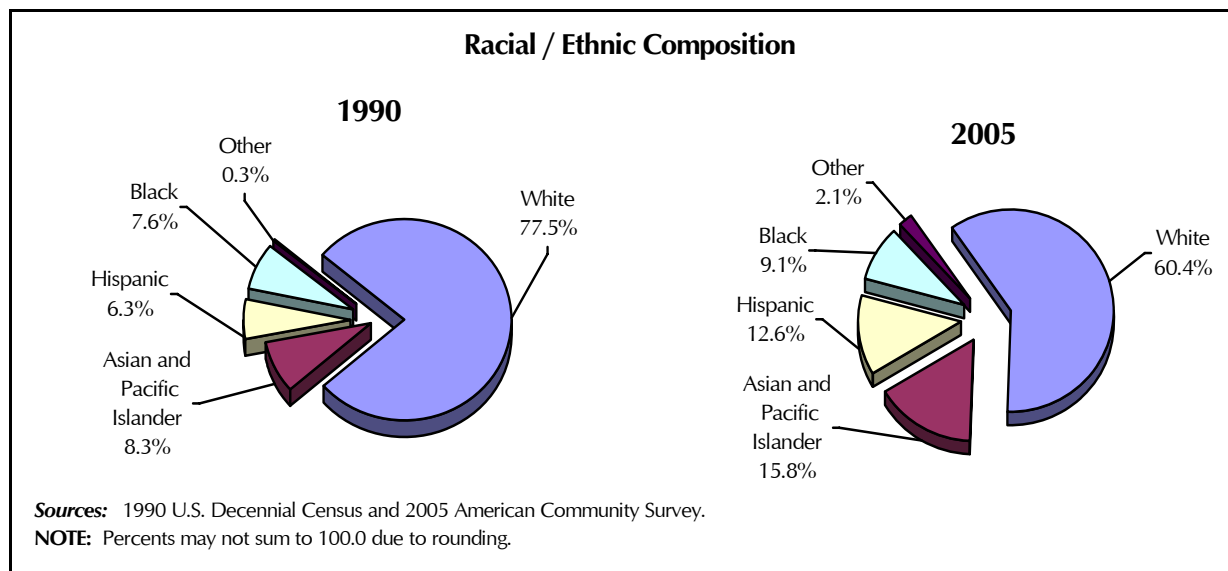
# Trends and Demographics

## Cultural Diversity



Fairfax County's population is rich in diversity. As of 2005, the number of persons, age 5 years and older, speaking a language other than English at home has grown to nearly 310,000 residents. In 1980, less than 11 percent of residents age 5 years or older spoke a language other than English at home. By 1990, this percentage had risen to nearly 19 percent. In 2005, over a third of the County's residents, 33.4 percent, 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. For example, the Fairfax County Public Schools have experienced rapid growth in English for Speakers of Other Languages (ESOL) programs. Between FY 1996 and FY 2006 total public school membership increased 15 percent while ESOL enrollment grew 145 percent. Also, general government services such as the courts, police, fire and emergency medical services, as well as, human service programs and tax related programs are impacted by the County's cultural and language diversity. The County will continue to develop various means to effectively communicate with residents for whom English is not their native language.



In 1990, racial and ethnic minorities comprised less than a quarter of Fairfax County's population. In 2005, almost 40 percent of County's population consisted of ethnic minorities. The fastest growing group – Hispanics – has doubled their share of the County's population between 1990 and 2005. Asians and Pacific Islanders are the second fastest growing ethnic or racial group having nearly doubled their percentage of the County's population since 1990. These two minority groups are anticipated to remain the County's most rapidly expanding racial or ethnic groups during the next five years. In 2005, nearly 86 percent of Hispanics and 63 percent of Asian and Pacific Islanders spoke a language other than English at home. As the County's population continues to become more diverse, the number of persons speaking a language other than English at home is anticipated to continue to increase and impact a wide range of services provided by the County.

# Trends and Demographics

## Population Age Distribution

Fairfax County's population has grown steadily older since 1980. This trend is projected to continue through 2010. Although children age 19 years and younger grew by over 100,000 between 1980 and 2005, they became a smaller proportion of total population, dropping from 32.4 percent of the population to 27.7 percent in 2005. This trend is anticipated to persist through 2010, with their percentage of the County's population falling even further.

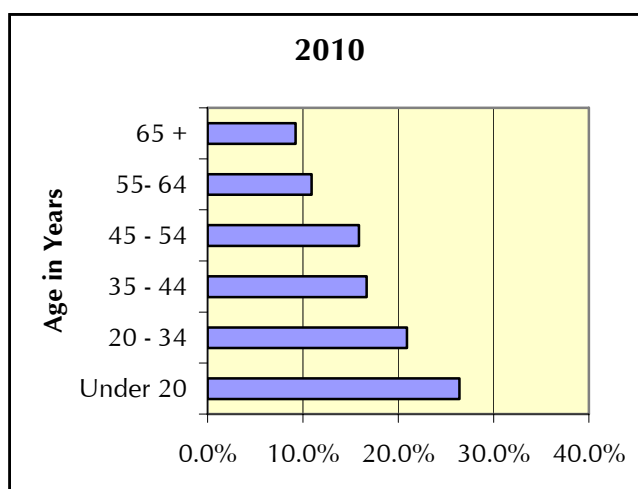
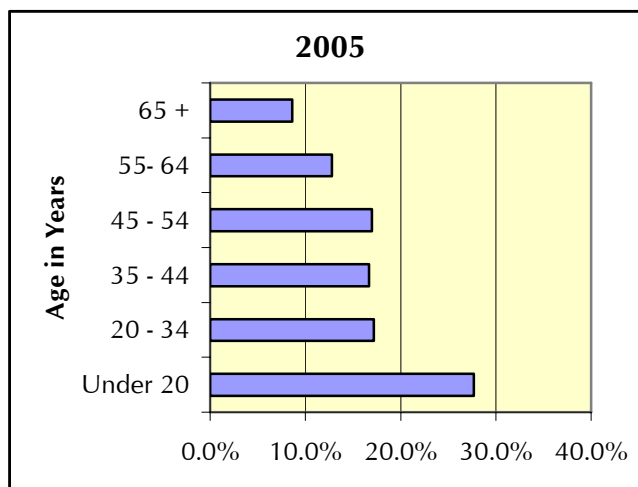
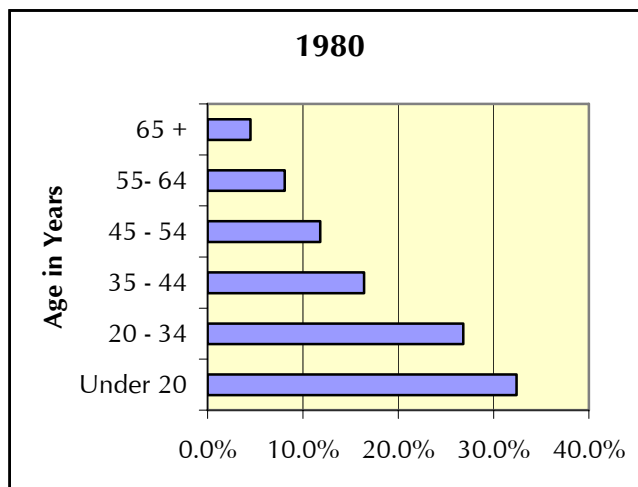
The number of adults age 45 to 54 years expanded rapidly between 1980 and 2005 as the first "baby boomers" reached their fifties. This age group's steep growth trend will begin to reverse between 2005 and 2010 as the final "baby boomers" enter this age group and the oldest of the "baby boom" generation move to the next age group.

Between 1980 and 2005, the seniors' population, those age 65 years and older, nearly doubled in size and was the fastest growing segment of County residents. This age group is expected to continue increasing in size and share through 2010.

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

### Population Age Distribution



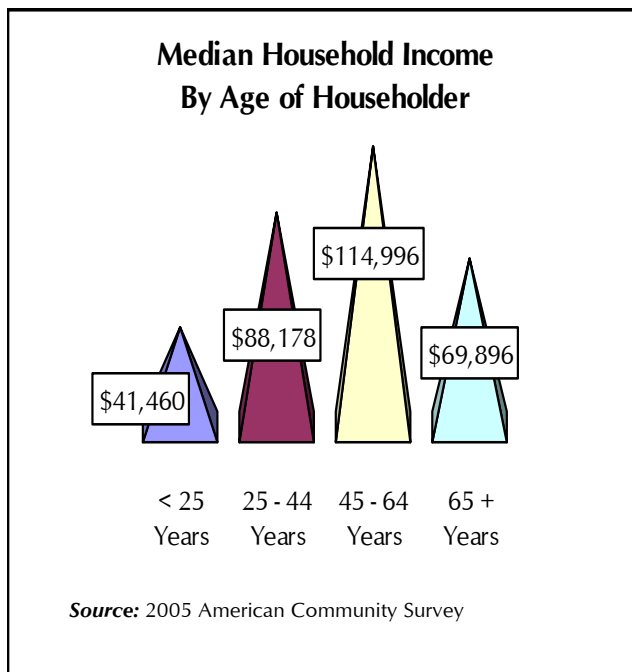
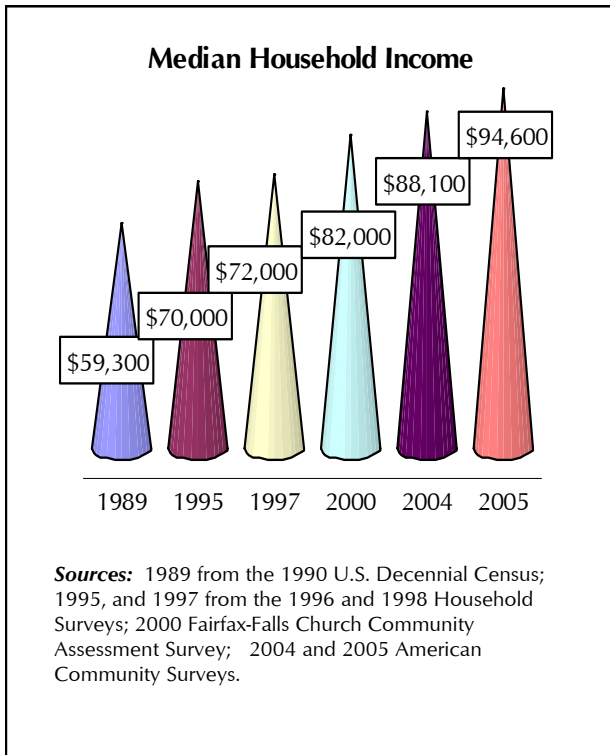
Sources: 1980 U.S. Decennial Census, 2005 American Community Survey and 2010 Fairfax County Department of Systems Management for Human Services.

# Trends and Demographics

## Household Income

Median household income in Fairfax County was \$94,600 in 2005, the second highest for counties with a population of 250,000 or more – behind only Loudoun County, Virginia. Fairfax County’s 2005 median household income rose 7.4 percent over 2004, significantly higher than the 4.0 percent increase in inflation experienced during 2005. As a result, households in Fairfax County had more discretionary income to spend or save. Since 1989, median household income in the County has risen at a rate of 3.0 percent per year.

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



Incomes peak among persons aged 45 to 64 years, who are in their prime earning years. As the number of households headed by this age group is expected to decline during the next 10 years, various tax revenues may be impacted. Sales Tax revenues, for instance, may experience more modest growth. The median income for heads of households between the ages of 45 and 64 was \$114,996 in 2005.

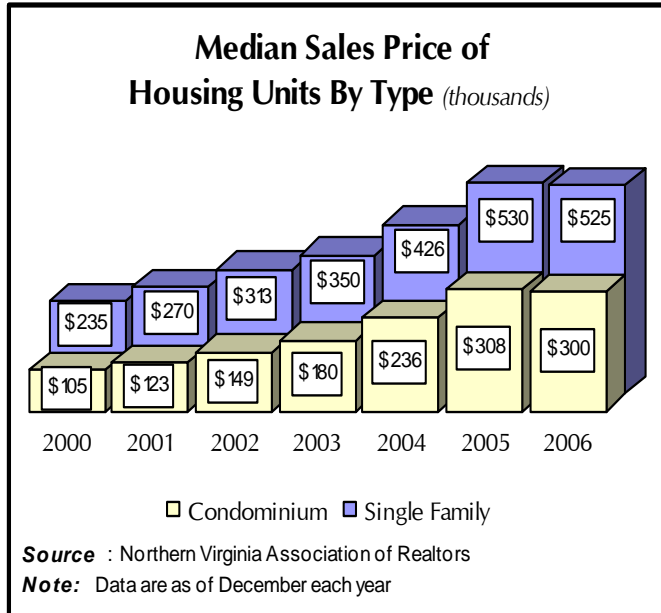
The median household income of households headed by a person age 65 or older falls to \$69,896. A population containing a larger number of seniors, age 65 and older, will put downward pressure on tax revenues. These senior households are typically on a fixed income and have less discretionary money to spend. In addition, persons in this age group own fewer motor vehicles and may qualify for Real Estate Tax Relief.



# Trends and Demographics

## ECONOMIC TRENDS

### Median Sales Price of Housing

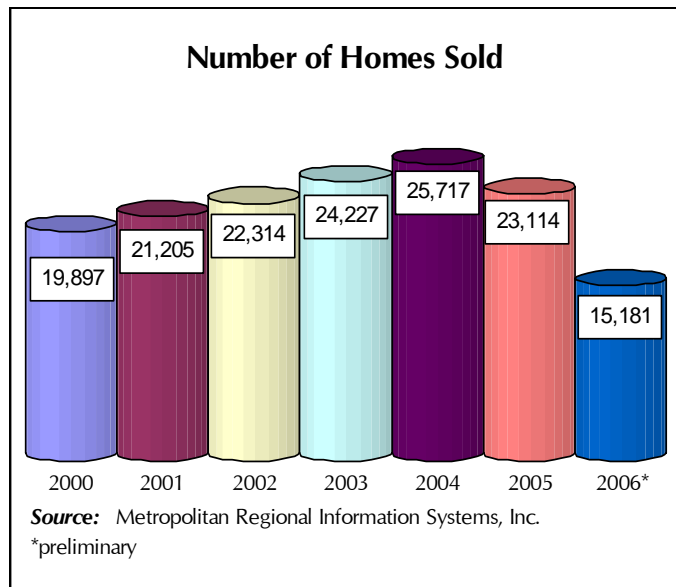


The median sales price for single family homes sold in the County increased nearly 126 percent from \$235,000 in 2000 to \$530,000 in December 2005. This rapid price appreciation was even stronger in the condominium market which grew nearly three-fold from the December 2000 median sales price of \$105,000 to a median sales price of \$308,000 in 2005. The median sales price of both single family and condominium housing types fell in 2006 signaling a swift turnaround in the sales price appreciation experienced during the first half of the decade. In December 2006, single family houses and condominiums experienced median sales price declines of 0.9 percent and 2.6 percent, respectively.

In FY 2008, Real Estate Tax revenue is projected to comprise of nearly 60 percent of all General Fund Revenues and residential properties composes the majority of the value of the Real Estate Tax base. As a result, the residential housing market has a very strong impact on Fairfax County's revenues.

### Homes Sold in Fairfax County

In 2006, the number of homes sold in Fairfax County fell significantly. The Metropolitan Regional Information Systems Inc., reports that the preliminary number of units sold decreased 34.3 percent to 15,181 in 2006 from the 23,114 homes sold in 2005. This marks an abrupt departure from the trend experienced during the first half the decade. From 2000 through 2004 the number of housing units sold increased annually and peaked in 2004 when 25,717 homes were sold. In 2005, the number of homes sold began to decline with over 10 percent fewer homes sold than in 2004.

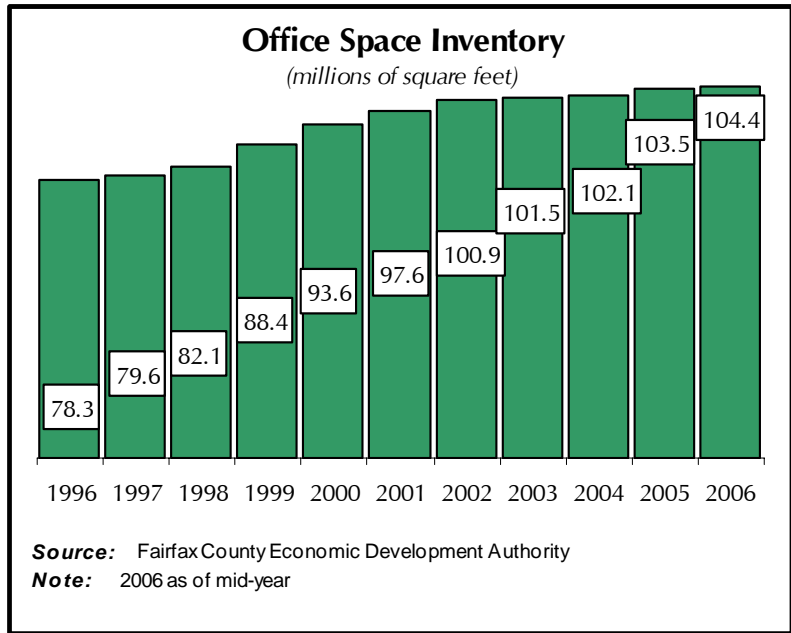


In addition to the decline in the number of homes sold in the County, the average number of days that a house is on the market before being sold more than tripled in 2006. Based on data from the Metropolitan Regional Information Systems Inc., the preliminary average days on the market for active residential real estate listings in Fairfax County was 66 days in 2006, an increase of 45 days over the 2005 level of 21 days. Since June 2006, the number of days on the market steadily increased from 50 days to 97 days in December 2006.

# Trends and Demographics

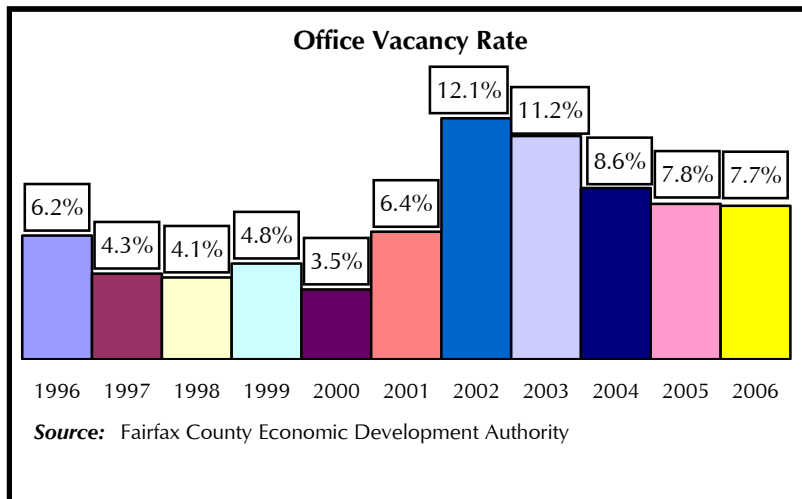
## Office Space Inventory

The amount and value of nonresidential space in Fairfax County has a major impact on revenues and expenditures. Business activity affects Real Estate Taxes, business Personal Property Tax revenues and Business, Professional and Occupational License (BPOL) revenues. Business expansion also affects expenditures for water and sewer services, transportation improvements, police and fire services, and refuse disposal. The largest component of nonresidential space in the County is office space. Since 1996, the total inventory of office space in Fairfax County has increased 26.1 million square feet to 104.4 million square feet as of mid-year 2006. In addition, 29 buildings



with more than 3.5 million square feet are under construction. As reported by the Fairfax County Economic Development Authority, 13 of the 29 buildings under construction were 100 percent speculative. This indicates confidence in the Fairfax County economy. Growth in the amount of office space in the County generally indicates an increase in the County's business base and thus, an increase in Real Estate Tax revenues. The impact on County revenues will also be influenced by factors such as vacancy rates and the income generating ability of the nonresidential space.

## Office Vacancy Rates

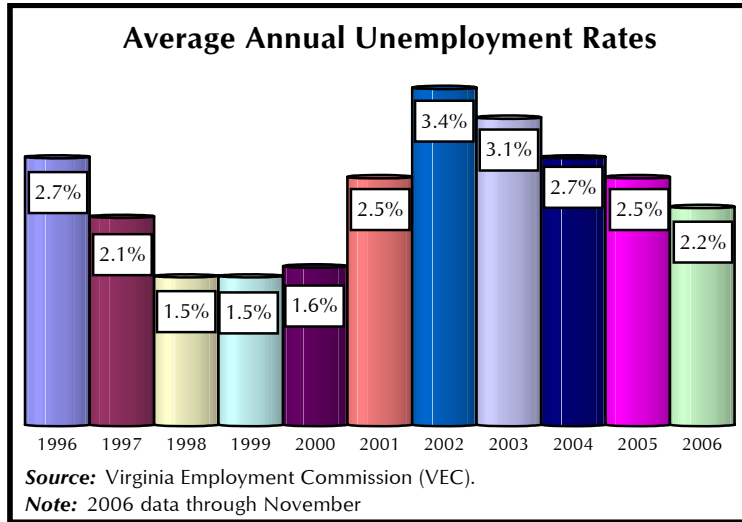


According to the Fairfax County Economic Development Authority (EDA), office vacancy rates peaked at 18.3 percent in 1990 and steadily declined through 2000 when the rate fell to 3.5 percent, the lowest office vacancy rate in more than 15 years. The low office vacancy rate was driven by high demand for space especially by technology related firms during the "tech boom" of the late 1990s. By 2002, however, the office vacancy rate had increased more than three-fold to 12.1 percent as a result of the economic slow-down, particularly in the technology sector. Since

peaking in 2002, office vacancy rates have gradually improved every subsequent year. As of year-end 2006, the office vacancy rate fell for the fourth consecutive year to 7.7 percent. The improved office vacancy rate is attributable to growth in consulting, defense contracting and government services industries. Various sub-markets in the County may have higher or lower vacancy rates. Including sublet space, the office vacancy rate for 2006 was 9.2 percent, a drop from the 9.7 percent recorded at year-end 2005. These trends impact the tax revenue from non-residential properties, which comprises nearly 23 percent of the Real Estate Tax base.

# Trends and Demographics

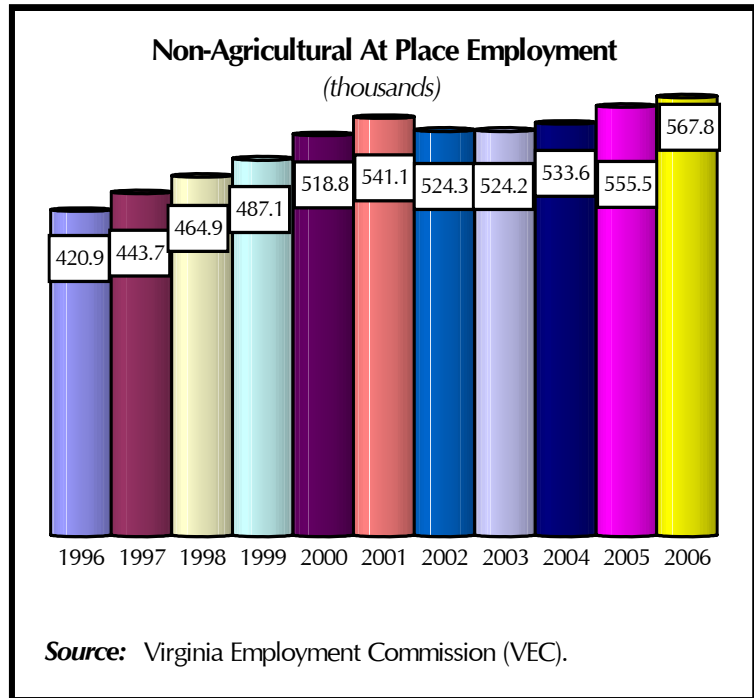
## Employment



Unemployment rates show the strength of the Fairfax County economy by indicating how many Fairfax County residents are actively seeking but are unable to obtain employment. During the last decade, residents of Fairfax County have experienced low unemployment rates even during economic recessions. The annual unemployment rate in 1998 and 1999 was 1.5 percent – the lowest rate in over a decade. The unemployment rate rose to 3.4 percent in 2002 due to the effects of the September 11 attacks and a decline in the technology sector. As the economy improved and the availability of jobs grew, primarily spurred by an increase in federal procurement, the

unemployment rate improved in 2003 and 2004. The rate continued to drop in 2005 and 2006. The average unemployment rate for Fairfax County through November 2006 was 2.2 percent – the lowest rate in since 2000.

At place employment serves as a gauge of the number of jobs created by businesses located in Fairfax County. Growth in both employment and the number of businesses generate increased tax revenues and additional expenditures for Fairfax County. According to data from the Virginia Employment Commission, the number of jobs in Fairfax County expanded by approximately 120,000 positions from 1996 to 2001 and unemployment rates fell dramatically. From 2001 to 2003, however, Fairfax County employment dropped 16,900 and the unemployment rate rose. Employment began to rebound in 2004, with the number of jobs increasing to approximately 533,600, an increase of almost 10,000 jobs. Even more jobs were added in 2005 with a gain of 21,900 over 2004. As of March 2006, the estimated number of jobs in the County total 567,800. This represents growth of approximately 12,000 jobs over 2005.



# County of Fairfax, Virginia

## **Financial Forecast**

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**This section includes:**

- **Financial Forecast for FY 2009 and FY 2010  
(Page 194)**
- **Revenue Assumptions  
(Page 194)**
- **Disbursement Assumptions  
(Page 198)**

**FY 2008**  
**Advertised Budget Plan**

# Financial Forecast

## Financial Forecast

The following forecast provides preliminary projections for FY 2009 and FY 2010 by maintaining the FY 2008 Advertised Budget Plan Real Estate Tax rate of \$0.89 per \$100 of assessed value and limiting increases in County expenditures and the transfer to the Fairfax County Public Schools to revenue growth. The current forecast projects County General Fund revenue growth of 1.86 percent in FY 2009 and 2.40 percent in FY 2010. These modest rates of growth are due to a projected decline in residential real estate property assessments in FY 2009 and no change in residential values in FY 2010. Excluding Real Estate Tax revenue, all other categories are anticipated to increase 2.3 percent in both FY 2009 and FY 2010, respectively. This forecast shows shortfalls of \$48.2 million in FY 2009 and \$56.1 million in FY 2010. This forecast will be updated during the spring and presented to the Board of Supervisors in July 2007 in time for the Board to set growth limits for FY 2009 County and School spending.

## Revenue Assumptions

Real Gross Domestic Product advanced at a 3.4 percent rate in 2006, the strongest rate in two years. The rise was attributed to increased consumer spending which more than offset weakened investment in home building. U.S. inflation rose at a rate of 3.2 percent in 2006, after rising to a five year high in 2005. At their January 2007 meeting, the Federal Reserve indicated that inflationary pressures are likely to moderate further. Despite declines in manufacturing and housing related jobs, the U.S. economy added 1.8 million jobs during 2006 and ended the year with a favorable 4.5 percent unemployment rate. National economic growth is expected to slow during the forecast period. Most economists expect that the national economy will achieve a “soft landing” that is, the economy’s growth rate will slow but not so much as to cause a recession.

Growth in the Fairfax County economy, as measured by real Gross County Product (GCP) advanced 6.8 percent in 2006. Dr. Stephen Fuller, the County’s economic advisor, projects more moderate economic growth in each year 2007 through 2010 as the economy transitions from the fast growth of the last three years to a slower growing expansion. Based on Stephen Fuller’s projections, 17,300 net new jobs are expected to be created in Fairfax County in 2007, an 11.3 percent decrease from the 19,500 jobs created in 2006. Dr. Fuller’s projects that job growth will remain fairly steady in 2008 with 17,600 new jobs, but forecasts job growth to fall to 16,300 in 2009 and 14,000 in 2010.

Changes in the 2006 residential housing market brought a rapid end to the six year stretch of double-digit price appreciation in the County. The number of homes listed for sale increased dramatically, the number of homes sold dropped and prices fell marginally. On average, there were over twice as many homes for sale each month in 2006 compared to 2005; although in a few months, the number of active listings was four times as many as the same month the prior year. While the number of homes on the market climbed, homes took longer to sell. In December 2006, a home in Fairfax County was on the market an average of 97 days according to the Metropolitan Regional Information System (MRIS), compared to the 2005 average of 21 days and the December 2005 average of just 15 days. Preliminary figures from the Northern Virginia Association of Realtors (NVAR) indicate that the number of homes sold in Fairfax County in 2006 was down over 34 percent to 15,181 from the 23,114 homes sold in 2005.

As a result of the housing market decline, the mean residential assessed value of a home in Fairfax County fell for the first time in 10 years from \$544,541 in FY 2007 to \$542,744 in FY 2008, a decrease of 0.33 percent. Since most economists do not anticipate any home price appreciation until late 2007, the valuation of residential property is projected to fall 1.5 percent in FY 2009. Recovery is expected to be gradual and will vary by housing type. The Forecast includes no overall increase in FY 2010 residential property valuation due to equalization. New residential construction will continue at a measured pace in FY 2009 and FY 2010 as job growth slows and the economy expands at a reduced rate. Mortgage interest rates are expected to remain relatively low on a historical basis throughout the forecast period and are not expected to affect the affordability of homes.

# Financial Forecast

## FY 2009 and FY 2010 FINANCIAL FORECAST (millions)

	FY 2006 ACTUAL	FY 2007 REVISED	FY 2008 ADVERTISED	FY 2009 FORECAST	FY 2010 FORECAST
Available Beginning Balance	\$120.36	\$105.41	\$27.91	\$0.00	\$0.00
Reserves Balance	57.17	63.48	65.50	66.38	68.00
<b>REVENUE:</b>					
Real Estate Taxes	\$1,783.84	\$1,891.96	\$1,968.06	\$1,999.36	\$2,049.06
Personal Property Taxes <sup>1</sup>	497.55	510.67	513.47	526.00	538.85
Other Local Taxes	498.11	470.75	483.13	498.62	514.79
Permits, Fees, and Licenses	31.62	33.46	33.53	33.60	33.67
Fines and Forfeitures	15.08	14.30	14.32	14.46	14.61
Revenue from Use of Money/Property	73.23	92.80	92.02	91.89	91.59
Charges for Services	57.54	56.14	57.33	58.47	59.64
Revenue from the Commonwealth <sup>1</sup>	89.90	88.47	89.37	89.92	90.49
Revenue from the Federal Govt.	48.02	31.23	30.65	30.65	30.65
Recovered Costs/Other Revenue	7.77	7.50	7.61	7.61	7.61
<b>TOTAL REVENUE</b>	<b>\$3,102.65</b>	<b>\$3,197.27</b>	<b>\$3,289.48</b>	<b>\$3,350.59</b>	<b>\$3,430.94</b>
<b>TRANSFERS IN</b>	<b>2.60</b>	<b>2.41</b>	<b>2.53</b>	<b>2.59</b>	<b>2.66</b>
<b>TOTAL RECEIPTS</b>	<b>\$3,105.26</b>	<b>\$3,199.68</b>	<b>\$3,292.01</b>	<b>\$3,353.18</b>	<b>\$3,433.60</b>
<b>TOTAL AVAILABLE</b>	<b>\$3,282.79</b>	<b>\$3,368.57</b>	<b>\$3,385.43</b>	<b>\$3,419.56</b>	<b>\$3,501.60</b>
<b>DIRECT EXPENDITURES:</b>					
Personnel Services	\$599.38	\$673.21	\$695.84	\$708.77	\$725.77
Operating Expenses	343.31	377.23	350.48	356.99	365.55
Worked Performed for Others	(43.63)	(43.00)	(43.42)	(44.22)	(45.28)
Capital Equipment	2.83	5.40	1.39	1.42	1.45
Fringe Benefits	165.23	191.27	199.58	203.29	208.16
<b>TOTAL DIRECT EXPENDITURES</b>	<b>\$1,067.13</b>	<b>\$1,204.11</b>	<b>\$1,203.87</b>	<b>\$1,226.24</b>	<b>\$1,255.64</b>
<b>TRANSFERS OUT:</b>					
Schools	\$1,431.34	\$1,533.22	\$1,586.60	\$1,616.07	\$1,654.83
G O Debt (County)	98.72	110.69	113.37	125.09	130.02
G O Debt (Schools)	130.28	142.27	147.86	163.14	169.56
CSB	90.98	97.94	101.09	102.97	105.44
Metro	21.32	20.32	20.32	23.36	26.87
Paydown Construction	65.09	43.97	25.18	20.00	20.00
County Transit	26.39	31.00	34.67	35.31	36.16
Other Transfers	82.89	78.15	73.73	75.10	76.90
Stormwater Management Program <sup>2</sup>	17.90	0.00	0.00	0.00	0.00
Housing Flexibility Fund <sup>2</sup>	17.90	0.00	0.00	0.00	0.00
Information Technology	19.16	13.50	12.36	12.50	12.50
Revenue Stabilization	44.81	0.00	0.00	0.00	0.00
<b>TOTAL TRANSFERS OUT</b>	<b>\$2,046.76</b>	<b>\$2,071.05</b>	<b>\$2,115.17</b>	<b>\$2,173.54</b>	<b>\$2,232.27</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$3,113.90</b>	<b>\$3,275.16</b>	<b>\$3,319.05</b>	<b>\$3,399.78</b>	<b>\$3,487.92</b>
<b>ENDING BALANCE</b>	<b>\$168.89</b>	<b>\$93.41</b>	<b>\$66.38</b>	<b>\$19.78</b>	<b>\$13.68</b>
Managed Reserve	63.48	65.50	66.38	68.00	69.76
Reserve for Board Consideration	0.00	21.82	0.00	0.00	0.00
<b>TOTAL AVAILABLE</b>	<b>\$105.41</b>	<b>\$6.09</b>	<b>\$0.00</b>	<b>(\$48.21)</b>	<b>(\$56.08)</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>As of the FY 2007 Adopted Budget Plan, one penny of the Real Estate Tax rate dedicated to these funds will be reflected as revenue in the funds rather than as a transfer from the General Fund.

# Financial Forecast

The nonresidential real estate market continued to improve in FY 2006. FY 2008 nonresidential property assessments experienced double-digit increases for the third consecutive year. Office vacancy rates dropped slightly from 7.8 at the end of 2005 to 7.7 percent as year-end 2006. Sublet space fell to its lowest level in four years. As a result of improving office vacancy rates and recent sales activity, the value of Office Elevator properties (mid- and high-rises), which comprise 39.9 percent of the nonresidential tax base, rose 15.93 percent in FY 2008. Office vacancy rates are expected to stabilize during the forecast period as new office space is delivered. As of year-end 2006, there was 5.8 million square feet in 32 buildings under construction, the largest amount of new construction in six years. Speculative building has risen over the past year and of the 32 buildings under construction, 22 are 100 percent speculative. The additional supply of new space is expected to restrain rent increases and the value of office property is expected to rise at more moderate rates during the forecast period.



***The nonresidential real estate market in Fairfax County is expected to experience moderate growth through the forecast period.***

The Retail and Regional Malls categories rose 7.56 and 12.90 percent, respectively in FY 2008. Growth in these categories is expected to be lower during FY 2008 and FY 2009 in response to slower growth in the economy. The value of multi-family rental apartment properties rose 22.59 percent in FY 2008 as occupancy rates increased. Overall, the value of existing nonresidential properties is anticipated to experience moderate increases of 6.50 percent in FY 2009 and 5.50 percent in FY 2010.

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 lower rates during FY 2009 and FY 2010 as a result of slower job growth and diminishing buildable land in the County. Overall, increases due to new construction are projected to be 1.30 percent in FY 2009 and 1.20 percent in FY 2010 compared to an increase of 1.68 percent in FY 2008. Incorporating equalization and new construction, the real estate tax base is expected to experience an overall increase of 1.60 percent in FY 2009 and 2.50 percent in FY 2010 compared to the 4.15 percent increase experienced in FY 2008.

The FY 2008 and FY 2009 Forecast assumes that the projected value of one penny of the Real Estate Tax rate will continue to be dedicated to The Penny for Affordable Housing Fund and the Stormwater Management Program. The estimated value of the penny is \$23.1 million in FY 2009 and \$23.7 million in FY 2010.

FY 2008 Current Personal Property Tax revenue, which represents 15.6 percent of total FY 2008 General Fund revenue, is anticipated to experience growth of 0.6 percent in FY 2008. 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. Under the originally approved plan, taxes paid by individuals were to be reduced on the first \$20,000 of value over a five-year period ending in FY 2003. However, due to the State's lower than anticipated General Fund revenue growth and the unanticipated growth in required PPTRA funding, the reimbursement rate was capped at 70 percent beginning in FY 2002. The 2004 General Assembly approved legislation that continued a 70 percent reimbursement rate in FY 2006, but limited statewide Personal Property Tax reimbursements to \$950 million in FY 2008 and beyond. Fairfax County's allocation has been set at \$211.3 million based on the County's share of statewide tax year 2005 collections. In FY 2007, the effective state reimbursement percentage was 66.7 percent, which has increased the taxpayer's share of the tax from 30.0 percent to 33.3 percent. The Forecast assumes that Personal Property Taxes will increase at a rate of 2.5 percent in FY 2009 and FY 2010.

## Financial Forecast

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Business, Professional and Occupational License revenue is projected to increase 5.0 percent each year of the forecast period, while Sales Tax receipts are projected to rise 4.0 percent. Recordation and Deed of Conveyance taxes, which are paid for recording deeds are anticipated to fall over 31 percent in FY 2007 and to decline 5.3 percent in FY 2008, as the housing market continues to cool. During the forecast period, these taxes are projected to remain level with FY 2008.

Interest earned on investments is expected to decrease in FY 2009 and FY 2010 based on a forecast of gradual decline in interest rates which will partially offset with growth in the County's investment portfolio. From June 2006 through January 2007, the Federal Reserve has held the federal funds rate steady at 5.25 percent. Changes in the federal funds rate will directly impact the yield earned on the County's investment portfolio. Due to an average annual yield increase from 1.72 percent to 4.17 percent, interest earned on County investments rose from \$27.1 million in FY 2005 to \$70.1 million in FY 2006. Based on current interest rates, the yield on the County investments is expected to be 5.12 percent in FY 2007 and 5.10 percent in FY 2008. During the forecast period, the yield on investments is projected to decline slightly with average annual yield projections of 4.85 percent in FY 2009 and 4.60 percent in FY 2010.

Excluding revenues from the Commonwealth of Virginia associated with the reimbursement of Personal Property Taxes, FY 2008 Revenue from the Commonwealth and Federal Government is expected to remain at essentially the same level as FY 2008. Revenue from the Commonwealth and Federal Governments is expected to slightly rise 0.5 percent each year of the forecast. Since the majority of the revenue from the state and federal governments are reimbursements associated with expenditure requirements, any additional increase in revenue is expected to be more than offset with expenditure increases.

The Permits, Fees and Regulatory Licenses category is projected to remain at their FY 2007 level from FY 2008 through FY 2010. It should be noted that the expectation that LDS's Building and Permit fee revenue will not increase assumes a continuation of the same level of building activity projected to be achieved in FY 2007 and should not be viewed as a reduction. Other Permit and Fees and Regulatory Licenses categories are expected to experience modest growth during the forecast period.

In total, General Fund revenues are projected to increase 1.86 percent in FY 2009 and 2.40 percent in FY 2010. Revenue growth rates for individual categories are shown in the following table:



# Financial Forecast

## REVENUE GROWTH RATES

Category	FY 2007	FY 2008	FY 2009	FY 2010
Real Estate Tax - Assessment Base	22.70%	4.15%	1.60%	2.50%
Equalization	19.76%	2.47%	4.60%	4.60%
Residential	20.57%	-0.33%	-1.50%	0.00%
Nonresidential	16.64%	13.57%	6.50%	5.50%
Normal Growth	2.94%	1.68%	1.30%	1.20%
Personal Property Tax - Current <sup>1</sup>	3.47%	0.56%	2.50%	2.50%
Local Sales Tax	4.00%	3.50%	4.00%	4.00%
Business, Professional and Occupational, License (BPOL) Taxes	5.00%	5.00%	5.00%	5.00%
Recordation/Deed of Conveyance	-31.60%	-5.25%	0.00%	0.00%
Interest Rate Earned on Investments	5.12%	5.10%	4.85%	4.60%
Building Plan and Permit Fees	7.00%	0.00%	0.00%	0.00%
Charges for Services	-2.43%	2.11%	2.00%	2.00%
State/Federal Revenue <sup>1</sup>	-13.20%	0.26%	0.46%	0.47%
<b>TOTAL REVENUE</b>	<b>3.05%</b>	<b>2.88%</b>	<b>1.86%</b>	<b>2.40%</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.

## Disbursement Assumptions

### Direct Expenditures

As previously mentioned, for the purposes of this forecast, increases in County expenditures and the transfer to the Fairfax County Public Schools have been held to revenue growth in FY 2009 and FY 2010. Inflationary pressures alone are expected to outstrip revenue growth projections of 1.86 percent and 2.40 percent in FY 2009 and FY 2010, respectively. In addition, other basic costs of operating County government will have to be accommodated within this overall increase for FY 2009 and FY 2010, such as funding pay for performance for employees, market rate adjustments for contractors, rising health care and energy costs, and required contributions for retirement. The Board of Supervisors has identified priorities for the next several years, including public safety and gang prevention; affordable housing; environmental protection; strong investment in education; transportation improvements; and revenue diversification to reduce the burden on homeowners. Having these clearly defined priorities will enable the County to focus budget strategies on those initiatives that will result in the greatest return on investment, while balancing the cost to taxpayers.



*One of the Board of Supervisors' main priorities is strong investment in education as all its schools are among the top in the nation.*

# Financial Forecast

## Transfers Out

### School Transfer

The Financial Forecast includes an increase in the School transfer of 1.86 percent in FY 2009 and 2.40 percent in FY 2010. The FY 2009 School transfer maintains, as part of the FY 2008 base, the additional \$8.0 million that was added in FY 2008 to address the Fairfax County Public Schools' Initiatives for Excellence teacher pay proposal.

### Transportation

The transfer requirements of \$23.4 million and \$26.9 million in FY 2009 and FY 2010, respectively, for Metro Operations and Construction reflect annual increases of 15.0 percent based on projected inflationary increases and regional infrastructure requirements for Metrorail and Metrobus service. Increases in County Transit have been held to 1.86 percent and 2.40 percent in FY 2009 and FY 2010, respectively.

### Debt Service

The Debt Service requirements reflect increases required to support the level of bond sales proposed in the FY 2008 – 2012 Advertised Capital Improvement Program (With Future Fiscal Years to 2017).

### Paydown

Paydown capital construction includes transfers from the General Fund to support construction and renovation of capital facilities. In FY 2009 and FY 2010, the projected annual transfer for Paydown construction is \$20.0 million per year.

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

The General Fund transfer supporting the Fairfax-Falls Church Community Services Board represents growth of 1.86 percent in FY 2009 and 2.40 percent in FY 2010.

### Information Technology

The transfer for information technology (IT) has been held at \$12.5 million in each of the forecast years. A private sector advisory group established by the County Executive to investigate the condition of the County's IT resources, Information Technology Advisory Group (ITAG), recommended in the early nineties that annual spending of \$15 million to \$20 million was required to meet basic IT requirements. The \$12.50 million transfer may not be sufficient during the forecast period due to the need for major renovation of the County's corporate systems that is anticipated in FY 2009.

### Stormwater Management Program and The Penny for Affordable Housing Fund

The dedication of the value of one penny of the Real Estate Tax rate to Fund 318, Stormwater Management Program and Fund 319, The Penny for Affordable Housing Fund has been maintained in FY 2009 and FY 2010 and is reflected as revenue in these funds rather than as a transfer from the General Fund.

### Other Transfers

Transfers to funds other than the ones mentioned above have been increased by the projected revenue growth rates of 1.86 and 2.40 percent in FY 2009 and FY 2010, respectively.



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# County of Fairfax, Virginia

## Long-Term Financial Policies and Tools

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This section includes:

- Ten Principles of Sound Financial Management (Page 202)
- Long-Term Financial Policies (Page 206)
- Ten Fundamental Principles of Information Technology (Page 216)
- Financial Management Tools and Planning Documents (Page 217)

**FY 2008**  
**Advertised Budget Plan**

# Long-Term Financial Policies and Tools

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

Fairfax County is proud to have been named “one of the best-managed jurisdictions in America” by *Governing* magazine and the Government Performance Project (GPP) during their last evaluation of counties in 2001. The GPP conducted a comprehensive study evaluating the management practices of 40 counties across the country and Fairfax County received an overall grade of “A-,” one of only two jurisdictions to receive this highest grade. Also, for the significant effort on performance measurement, the County was recognized by the Performance Institute with its Performance Management Award, the International City/County Management Association’s (ICMA) Certificate of Distinction, and Special Recognition for Performance Measures as part of the Government Finance Officer’s Association’s (GFOA) Distinguished Budget Presentation Award in 2004 and 2005.

The keystone to the County's ability to maintain its fiscal integrity is the continuing commitment of the County's Board of Supervisors. This commitment is evidenced by the Board of Supervisors' adoption in 1975 of *Ten Principles of Sound Financial Management*, which remain the policy context in which financial decisions are considered and made. These principles relate primarily to the integration of capital planning, debt planning, cash management, and productivity as a means of ensuring prudent and responsible allocation of the County's resources.

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

## Ten Principles of Sound Financial Management

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

From time to time the Board of Supervisors has amended the *Ten Principles of Sound Financial Management* in order to address changing economic conditions and management practices. For FY 2008, a review of the County's financial management policies was completed in accordance with the Board's yearly direction to review the *Ten Principles of Sound Financial Management*. Based on this review, it is recommended that the *Ten Principles for Sound Financial Management* be updated to include authorization for the use of variable rate debt. Variable rate obligations are debt obligations that are quite frequently used for short term or interim debt financing and have an interest rate that is reset periodically, usually for periods of less than one year. Variable rate debt is typically used to take advantage of low short-term rates in anticipation of converting to longer-term fixed rate financing for complex projects or to mitigate the impact of volatile markets. Also, variable rate debt reduces interest costs and typically provides the ability to redeem bonds without a prepayment penalty. It is anticipated that the use of variable rate debt will provide opportunities for interest rate savings, reduce arbitrage payments and promote more accurate sizing for long-term bond issues. Use of variable rate debt is anticipated for Sewer projects initially in order to allow capital projects to be constructed using lower-rate interim financing. Debt policies shall stipulate that variable rate debt is appropriate to use when it achieves a specific objective consistent with the County's overall financial strategies. Therefore the following language is recommended to be added as section 4e:

# Long-Term Financial Policies and Tools

“Use of variable rate debt is authorized in order to increase the County’s financial flexibility, provide opportunities for interest rate savings, and help the County manage its balance sheet through better matching of assets and liabilities. Debt policies shall stipulate that variable rate debt is appropriate to use when it achieves a specific objective consistent with the County’s overall financial strategies; however, the County must determine if the use of any such debt is appropriate and warranted given the potential benefit, risks, and objectives of the County. The County will not use variable rate debt solely for the purpose of earning arbitrage pending the disbursement of bond proceeds.”

Previously the most recent amendment to the *Ten Principles* was in May 2006 reflecting changes in the economy and the market place. Annual bond sale limits were increased from \$200 million to \$275 million per year. Prior to that update the last amendments occurred in 2002.

In addition to the more traditional methods of long-term financing through General Obligation Bonds, the County has been able to accomplish major capital improvements through the use of alternative financing while maintaining the County’s fiscal integrity as required by the *Ten Principles*. Accomplishments such as Metro station parking garages, construction of Route 28, the opening of a commuter rail and construction of government facilities have all been attained in addition to a robust bond construction program. In 2003 the County was able to accelerate the construction of a new high school by three years through the creative use of revenue bonds in connection with the joint development of a senior care facility and a golf course in conjunction with the high school. From 1995 through 2007, the County has approved \$2.40 billion of new debt at referendum, with \$1.65 billion for Schools.

Since 1975, the savings associated with the County having a “triple-A” bond rating is estimated at \$245.8 million. Including savings from the various refunding sales, the total benefit to the County exceeds \$346.3 million. Also, implementation of a Master Lease program and judicious use of short-term lease purchases for computer equipment, copier equipment, school buses and energy efficient equipment have permitted the County and the Schools to maximize available technology while maintaining budgetary efficiency.

The proposed update to the *Ten Principles* concerning variable rate debt will be reviewed by the Board of Supervisors as part of its deliberations on the FY 2008 – FY 2012 Advertised Capital Improvement Program (With Future Years to 2017) and the FY 2008 Advertised Budget Plan. Keeping the *Ten Principles* current allows the County to continue to maintain its superior position and fiscal integrity. The proposed change permitting the use of variable rate debt will provide opportunities for interest rate savings, reduce arbitrage payments and promote more accurate sizing for long-term bond issues. In addition, one minor change is recommended to section 2b concerning the Revenue Stabilization Fund (RSF). In light of the full funding of the RSF, the last sentence in section 2b is no longer required and is recommended to be deleted. The *Ten Principles* full text with the proposed revisions is as follows:

## **Ten Principles of Sound Financial Management May 1, 2006 and Proposed February 26, 2007 Revisions**

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.

# Long-Term Financial Policies and Tools

## Ten Principles of Sound Financial Management May 1, 2006 and Proposed February 26, 2007 Revisions

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 \$275 million per year, or \$1.375 billion over five years, with a technical limit of \$300 million in any given year. Excluded from this cap are refunding bonds, revenue bonds or other non-General Fund supported debt.
  - d. For purposes of this principle, debt of the General Fund incurred subject to annual appropriation shall be treated on a par with general obligation debt and included in the calculation of debt ratio limits. Excluded from the cap are leases secured by equipment, operating leases, and capital leases with no net impact to the General Fund.

# Long-Term Financial Policies and Tools

## Ten Principles of Sound Financial Management May 1, 2006 and Proposed February 26, 2007 Revisions

- e. *Use of variable rate debt is authorized in order to increase the County's financial flexibility, provide opportunities for interest rate savings, and help the County manage its balance sheet through better matching of assets and liabilities. Debt policies shall stipulate that variable rate debt is appropriate to use when it achieves a specific objective consistent with the County's overall financial strategies; however, the County must determine if the use of any such debt is appropriate and warranted given the potential benefit, risks, and objectives of the County. The County will not use variable rate debt solely for the purpose of earning arbitrage pending the disbursement of bond proceeds.*
- f. For purposes of this principle, payments for equipment or other business property, except real estate, purchased through long-term lease-purchase payment plans secured by the equipment will be considered to be operating expenses of the County. Annual General Fund payments for such leases shall not exceed 3 percent of the annual General Fund disbursements, net of the School transfer. Annual equipment lease-purchase payments by the Schools and other governmental entities of the County should not exceed 3 percent of their respective disbursements.
5. **Cash Management.** The County's cash management policies shall reflect a primary focus of ensuring the safety of public assets while maintaining needed liquidity and achieving a favorable return on investment. These policies have been certified by external professional review as fully conforming to the recognized best practices in the industry. As an essential element of a sound and professional financial management process, the policies and practices of this system shall receive the continued support of all County agencies and component units.
6. **Internal Controls.** A comprehensive system of financial internal controls shall be maintained in order to protect the County's assets and sustain the integrity of the County's financial systems. Managers at all levels shall be responsible for implementing sound controls and for regularly monitoring and measuring their effectiveness.
7. **Performance Measurement.** To ensure Fairfax County remains a high performing organization all efforts shall be made to improve the productivity of the County's programs and its employees through performance measurement. The County is committed to continuous improvement of productivity and service through analysis and measurement of actual performance objectives and customer feedback.
8. **Reducing Duplication.** A continuing effort shall be made to reduce duplicative functions within the County government and its autonomous and semi-autonomous agencies, particularly those that receive appropriations from the General Fund. To that end, business process redesign and reorganization will be encouraged whenever increased efficiency or effectiveness can be demonstrated.
9. **Underlying Debt and Moral Obligations.** The proliferation of debt related to but not directly supported by the County's General Fund shall be closely monitored and controlled to the extent possible, including revenue bonds of agencies supported by the General Fund, the use of the County's moral obligation and underlying debt.
  - a. A moral obligation exists when the Board of Supervisors has made a commitment to support the debt of another jurisdiction to prevent a potential default, and the County is not otherwise responsible or obligated to pay the annual debt service. The County's moral obligation will be authorized only under the most controlled circumstances and secured by extremely tight covenants to protect the credit of the County. The County's moral obligation shall only be used to enhance the credit worthiness of an agency of the County or regional partnership for an essential project, and only after the most stringent safeguards have been employed to reduce the risk and protect the financial integrity of the County.
  - b. Underlying debt includes tax supported debt issued by towns or districts in the County, which debt is not an obligation of the County, but nevertheless adds to the debt burden of the taxpayers within those jurisdictions in the County. The issuance of underlying debt, insofar as it is under the control of the Board of Supervisors, will be carefully analyzed for fiscal soundness, the additional burden placed on taxpayers and the potential risk to the General Fund for any explicit or implicit moral obligation.
10. **Diversified Economy.** Fairfax County must continue to diversify its economic base by encouraging commercial and, in particular, industrial employment and associated revenues. Such business and industry must be in accord with the plans and ordinances of the County.



## Long-Term Financial Policies and Tools

Through the application of the *Ten Principles*, careful fiscal planning and sound financial management, Fairfax County has achieved a "triple A" bond rating from the three leading rating agencies. The County has held a Aaa rating from Moody's Investors Service since 1975, a AAA rating from Standard and Poor's Corporation since 1978, and a AAA rating from Fitch Investors Services since 1997. As of October 2006, Fairfax County is one of only 22 counties in the country with "triple A" bond ratings from all three rating agencies.

### Fairfax County Bond Rating Report Card



As of October 2006, only a handful of jurisdictions, including Fairfax County, have received a "triple A" bond rating from Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investors Services:

- only 22 of the nation's 3,107 counties
- only 6 of the nation's 50 states
- only 23 of the nation's 22,529 cities

### Long-Term Financial Policies

The following is a description of the primary financial policies that are used to manage the County's resources and contribute to its outstanding fiscal condition. Each year during budget adoption, the Board of Supervisors reaffirms and approves budget guidelines for the next budget year. These guidelines then serve as a future budget development tool.

# Long-Term Financial Policies and Tools

## Budget Guidelines – April 24, 2006

The Board of Supervisors provided preliminary Budget Guidelines for FY 2008 on Monday, April 24, 2006. Those guidelines are as follows:

1. Information on the FY 2008 revenue and economic outlook should be forwarded with a financial forecast to the Board for discussion. This financial forecast will provide the framework for the continued County-School discussion on the budget and will help identify resources available for Board priorities, including tax relief. Based on current market trends, it appears that growth in residential real estate assessments and overall County revenues will be very moderate and significantly less than that experienced in the last several years. As a result, increases in County and School spending will likely also be limited in FY 2008. The Board directs the County Executive to develop a budget for Fiscal Year 2008 that limits increases to what is needed to accommodate growth and cost factors, and clearly identifies funding requirements driven by state and/or federal mandates and major County initiatives. In addition, the Board directs that increases in the transfer to the School Operating Fund also be contained within the same parameters as the General County Budget. Funding requirements beyond this increase will be identified and discussed in terms of initiatives to be undertaken if funding is available. Specific direction on targeted budget growth rates should be provided to County staff and the School Board by the July 31, 2006 Board of Supervisors meeting, which is the last meeting prior to the Board's August break.
2. The Board directs that the County Budget presentation continue to focus on Board priorities and County vision elements. The County Executive and County staff will also provide contextual information regarding the growth in the budget, including but not limited to population growth, market forces impacting the budget, demographic changes, mandates and other primary drivers for growth. In addition, the presentation of the budget should continue to include a clear identification of the resources and new initiatives targeted for seniors, a rapidly growing group in our population.
3. 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.
  - The County's policy concerning the utilization of recurring and non-recurring funds should be followed by the School Board.
4. Any available balances materializing at the Carryover and Third Quarter Reviews that are not required to support County expenditures of a critical nature should be held in reserve to offset future requirements or to address one-time requirements such as GASB 45 liability, unfunded capital paydown projects, the County's commitment of \$8 million to the School Board for No Child Left Behind Requirements, and for equipment replacement. In addition, Fairfax County Public Schools should identify the School system's GASB 45 liability and provide information to the Board of Supervisors as to how this liability will be addressed and over what time period. This information should be provided to the Board of Supervisors prior to the FY 2008 budget.
5. The Board directs the following reviews of County programs:

### **COMPENSATION – General County Employees**

In the area of compensation, the Board understands concerns expressed by some general County employees as it relates to pay and the competitiveness of County salaries to the market. The Board values the contributions of all County staff who consistently provide high quality, effective services to our residents.

The Board therefore directs the County Executive to oversee a comprehensive review of the current compensation system, including retirement benefits, for general County employees. Such a review should consider a market-based component to the determination of employees' annual increases to maintain the competitiveness of County salaries, especially for those employees who are at the beginning of the pay scales and are losing relative ground when compared to newer hires. Proposals for across the board adjustments will not address the compression issues or inequities in the current system highlighted by the EAC and other employees and do not provide long term solutions to the compensation program.

# Long-Term Financial Policies and Tools

## Budget Guidelines – April 24, 2006 (Continued)

### COMPENSATION – General County Employees (Continued)

As such, the County Executive is further directed to provide a more detailed scope of the review to the Board by June 1, 2006. The comprehensive review of the current compensation system must be completed in time for its incorporation into the FY 2008 budget. Status reports and recommendations associated with the study will be provided as part of discussions with the Personnel Committee of the Board.

The review shall provide specific recommendations and alternatives to the Board of Supervisors to address problematic areas and to highlight the beneficial aspects of the system. The review is to be directed by County staff and supplemented by contracted compensation experts as necessary, and must also include input from employees, including the EAC, who can provide their experiences with the current system that have been beneficial and/or problematic, and by offering suggestions to be considered in the study.

### OTHER COMPENSATION-RELATED GUIDELINES

The Board of Supervisors directs that the County Executive review and make recommendations on the following items with recommendations for action to be made available in time for the Board's deliberations on the FY 2008 budget:

#### Regarding Animal Control Officer Pay Plan

The Board directs staff to review the appropriateness of the pay plan for the County's animal control officers including an analysis of how like positions in other jurisdictions are handled in terms of pay.

#### Police Retirement

The Board directs the County Executive to review the benefits and employer/employee contributions of the Police Retirement System including the multiplier, spousal benefit and social security offset in relation to the other County retirement systems.

### ADDITIONAL POLICE OFFICERS

The Board of Supervisors directs the County Executive to prioritize available County resources during the development of the FY 2008 budget toward new police officer positions as part of a multi-year strategy to increase the size of the County's police force and that additional revenues available during FY 2007 be considered to begin the process of adding additional police officers for assignment to higher crime areas of Fairfax County. The effectiveness of our department's community policing strategies is apparent in the County's sustained low crime rates. Yet increases in our population, the complexity of criminal trends in our community and the continued need to staff prevention efforts require continued support and staff increases in our Police Department which maintains one of the lowest ratios of officers-to-residents in the nation.

### DULLES RAIL PROJECT

The Board of Supervisors directs the County Executive to review possible strategies to procure state funding for traffic enforcement and congestion mitigation efforts resulting from the Dulles Rail project and return to the Board with recommendations.

### DEVELOPER DEFAULT PROGRAM

The Board of Supervisors directs the County Executive to review the current developer default program and return to the Board with process changes and staff requirements in order to handle current developer default caseload and maximize County's ability to recover the cost of mitigation.

### COURT OPERATIONS

Recognizing the significant commitment that the County has already made to funding both operating and construction/expansion costs for the State courts serving Fairfax County, the Board of Supervisors directs the Courts to review potential ongoing savings and efficiencies in operations that may be available to partially offset these costs and report back to the Board prior to the FY 2008 budget.

# Long-Term Financial Policies and Tools

## Budget Guidelines – July 31, 2006

### PROPOSED FY 2008 BUDGET DEVELOPMENT GUIDELINES

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center on Monday, July 31, 2006, the Board re-affirmed and approved Budget Guidelines for FY 2008:

- In accordance with the Board's Guidelines for the FY 2008 Budget, the County Executive has provided the Board with information on the FY 2008 revenue and economic outlook. This financial forecast was the framework for the County-School discussion on the budget held on July 17, 2006. Based on current market trends, it appears that growth in residential real estate assessments and overall growth in County revenues will be moderate and significantly less than that experienced in the last several years. As a result, increases in County and School spending will be limited in FY 2008.
- Therefore, the Board of Supervisors directs that increases in County spending, excluding School Operating, County and School Debt Service, Metro and New Facilities be held to no more than a 3% increase over the FY 2007 Adopted Budget Plan.
- In addition, the Board of Supervisors further directs that the School Board and the Superintendent of Schools be provided with a target for limiting an increase to the FY 2008 County's transfer to the School Operating fund to no more than a 3.5% increase over the FY 2007 Adopted Budget Plan plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence (bringing the total increase to 4.03%). This assumes that the School Board and the Board of Supervisors continue to work together to identify and implement strategies to achieve and maintain excellent quality of County and School services. The School Board has also indicated, and the Board of Supervisors would support, that the Schools would potentially reprioritize existing resources to meet the phase-in of all-day kindergarten.
- Lastly the Board of Supervisors directs that balances at the *FY 2006 Carryover Review* and during FY 2007 be held in reserve to fund expenses in FY 2008 ensuring that non-recurring funding is dedicated to non-recurring expenditures.

### Managed Reserve

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

### Revenue Stabilization Fund

On September 13, 1999, the Board of Supervisors established a Revenue Stabilization Fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. The Revenue Stabilization Fund has a target balance of 3.0 percent of General Fund disbursements. The Fund is separate and distinct from the County's 2.0 percent Managed Reserve; however, the aggregate balance of both reserves shall not exceed 5.0 percent of General Fund disbursements. The target balance of 3.0 percent of General Fund disbursements was to be accomplished by transferring funds from the General Fund over a multi-year period. The Board of Supervisors determined that a minimum of 40 percent of non-recurring balances identified at quarterly reviews would be transferred to the Revenue Stabilization Fund and the Fund would retain the interest earnings on this balance, and the retention of interest would continue until the Reserve is fully funded. It should be noted that, as part of the *FY 2006 Third Quarter Review*, the Board of Supervisors approved a General Fund transfer of \$30.2 million that along with projected interest earnings enabled the reserve to reach its target level of 3.0 percent of General Fund disbursements. Based on the projected earnings on the balance

# Long-Term Financial Policies and Tools

in the fund and depending on the average yield for the portfolio, it is anticipated that the fund will remain fully funded by retaining its interest earnings. However, if adjustments to disbursements result in a target level which exceeds the amount of interest projected to be earned by the fund, a general fund transfer to this fund would be required to maintain the 3.0 percent of disbursements fully funded target level.

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

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

## Other Reserves

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

## Third Quarter/Carryover Reviews

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

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

# Long-Term Financial Policies and Tools

## Cash Management/Investments

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

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

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

## Debt Management/Capital Improvement Planning

The Commonwealth of Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. Specifically, debt service expenditures as a percentage of General Fund disbursements should remain under 10.0 percent and the percentage of debt to estimated market value of assessed property should remain under 3.0 percent. The County continues to maintain these debt ratios, as illustrated below:

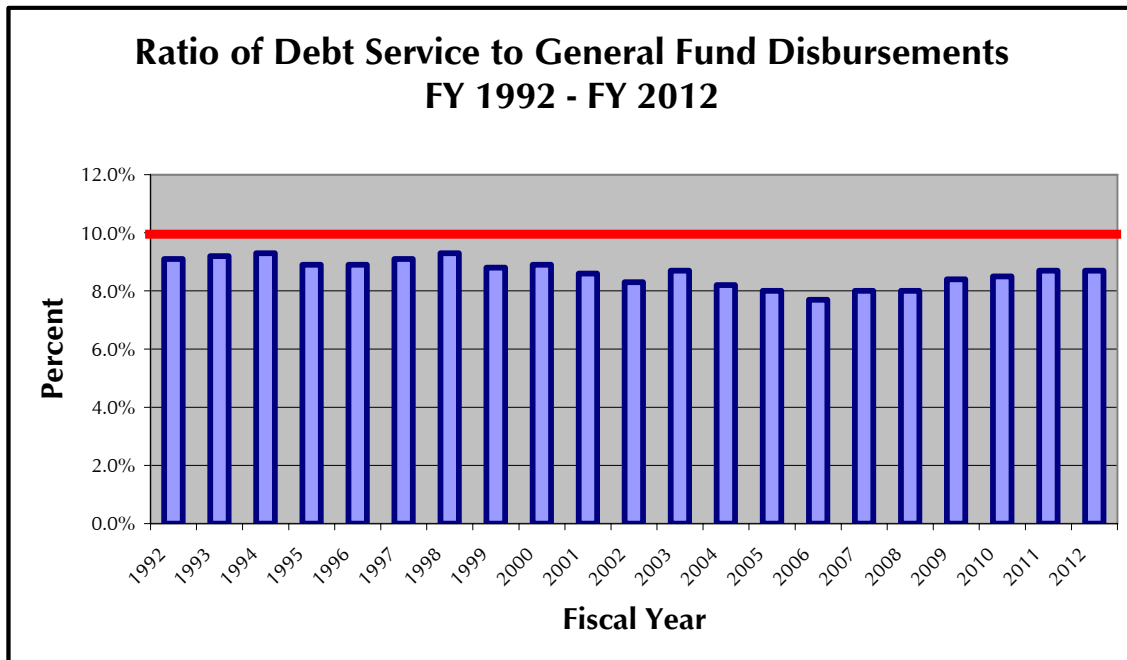
### Debt Service Requirements as a Percentage of Combined General Fund Disbursements

<u>Fiscal Year Ending</u>	<u>Debt Service Requirements</u> <sup>1</sup>	<u>General Fund Disbursements</u> <sup>2</sup>	<u>Percentage</u>
2004	213,027,136	2,597,650,034	8.2%
2005	224,543,583	2,799,591,368	8.0%
2006	234,392,854	3,113,897,426	7.5%
2007 (est.)	262,973,348	3,275,156,956	8.0%
2008 (est.)	265,877,571	3,319,047,284	8.0%

<sup>1</sup> The amount includes debt service expenditures from July 1- June 30 in the year shown above, excluding bond issuance costs and other expenses and is from the Fairfax Department of Management and Budget.

<sup>2</sup> Fairfax County Department of Tax Administration and the Department of Management and Budget.

# Long-Term Financial Policies and Tools



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

<u>Fiscal Year Ending</u>	<u>Net Bonded Indebtedness<sup>1</sup></u>	<u>Estimated Market Value<sup>2</sup></u>	<u>Percentage</u>
2004	1,814,517,662	143,225,100,000	1.27%
2005	1,931,008,940	158,261,900,000	1.22%
2006	1,963,217,876	192,187,300,000	1.02%
2007 (est.)	2,041,662,182	232,142,800,000	0.88%
2008 (est.)	2,130,518,013	240,962,900,000	0.88%

<sup>1</sup> The amount includes outstanding General Obligation Bonds and other tax supported debt obligation as of June 30 in the year shown and is from the Fairfax County Department of Management and Budget.

<sup>2</sup> Fairfax County Department of Tax Administration and the Department of Management and Budget.

Per capita debt is also an important measure used in analyses of municipal credit. Fairfax County has historically had moderate to low per capita debt and per capita debt as a percentage of per capita income due to its steady population growth, 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, 2004 was 3.05 percent and has remained less than 4.0 percent since 1981.

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

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

# Long-Term Financial Policies and Tools

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

## Pay-as-you-go Financing

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

## Risk Management

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

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

- To protect and preserve the County's assets and workforce against losses that could deplete County resources or impair the County's ability to provide services to its citizens;
- To institute all practical measures to eliminate or control injury to persons, loss to property or other loss-producing conditions; and
- To achieve such objectives in the most effective and economical manner.

While the County's preference is to fully self-insure, various types of insurance such as workers' compensation, automobile, and general liability insurance remain viable alternatives when they are available at an affordable price.

## Pension Plans

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



## Long-Term Financial Policies and Tools

corridor. Once outside the corridor, the County rate is either increased or decreased to accelerate or decelerate the funding until the ratio falls back within the corridor. The only other changes to employer contributions will be if benefit enhancements are approved. The corridor approach adds stability to the employer contribution rates and at the same time provides adequate funding for the Retirement Systems.

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

### Other Post-Employment Benefits (OPEB)

Beginning in FY 2008 the County's financial statements will be required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for post-employment benefits including health care, life insurance, and other non-retirement benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment healthcare and other non-pension benefits. Currently, the County offers retirees the option of participating in County group health, life insurance, and dental plans. These benefits are offered to retirees at premium rates established using the blended experience of the active and retiree populations. As such, retirees receive an "implicit" benefit, as these premium rates are typically lower than those rates which would be charged by the market. In addition, County retirees receive an explicit benefit through the retiree health benefit subsidy. The County provides monthly subsidy payments to eligible County retirees to help pay for health insurance. The current monthly subsidy, approved in FY 2006, commences at age 55 and varies by length of service. It should be noted that the County is under no obligation to continue to provide these benefits to retirees.

GASB 45 requires that the County accrue the cost of post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. The County decided to follow guidance provided by GASB and establish a trust fund in FY 2008 to pre-fund the cost of post-employment healthcare and other non-pension benefits. As part of this process, a separate Board of Trustees will be created and a trust agreement will be adopted. Establishing such a trust fund will allow the County to capture long-term investment returns, make progress towards eliminating the unfunded liability over a 30-year period, and is consistent with the preliminary guidance of the bond rating agencies as relates to a "triple A" rated jurisdictions response to GASB 45. This methodology mirrors the funding approach used for pension/retirement benefits. As a result, the County is required to make an annual contribution towards the long-term liability. This includes the amount the County is currently paying on a pay-as-you-go basis for the explicit and implicit benefits, as well as an additional amount in order to address the unfunded actuarial accrued liability. Progress towards funding the liability will be reported in the County's Comprehensive Annual Financial Report (CAFR) including schedules detailing assets, liabilities and the funding ratio (i.e. how much progress has been made towards funding the outstanding liability).

The actuarial accrued liability will be calculated at each actuarial valuation and will include adjustments due to benefit enhancements, medical trend experience, and normal growth assumptions. If necessary, adjustments will be made to the annual contribution. Before approving additional benefit enhancements, the County will need to carefully consider not only the impact on the current fiscal year budget, but also the long-term impact on the liability and the annual required contribution.

It should be noted that the Fairfax County Public Schools offer similar benefits to their retirees, which results in a separate OPEB liability. The Schools are currently determining their approach to addressing the implementation of GASB 45.

# Long-Term Financial Policies and Tools

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## Grants

County policy requires that the initial application and acceptance of all grants over \$100,000 be approved by the Board of Supervisors. Each grant application is reviewed for the appropriateness and desirability of the program or service. Upon completion of the grant, programs are reviewed on a case-by-case basis to determine whether the program should be continued utilizing County funds. The County has no obligation to continue either grant-funded positions or grant-funded programs, if continued grant funding is not available.

Effective September 1, 2004, the Board of Supervisors established new County policy for grant applications and awards that meet certain requirements. If a grant is \$100,000 or less, with a required Local Cash Match of \$25,000 or less, with no significant policy implications, and if the grantor does not require Board of Supervisors' approval, the agency can work directly with the Department of Management and Budget to receive the award and reallocate funding from the anticipated/unanticipated reserve directly to the agency. If an award exceeds these limitations but was listed in the Anticipated Grant Awards table in the Adopted Budget for the current fiscal year, Board of Supervisors' approval is not required unless the actual funding received differs significantly from the projected funding listed in the budget. For any grant that does not meet all of the specified criteria, the agency must obtain Board of Supervisors' approval in order to apply for or accept the grant award.

## Contributory Policies

To improve the general health and welfare of the community, as well as leverage scarce resources, it is the policy of the Board of Supervisors to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit or quasi-government entities. Because public funds are being appropriated, funds provided to designated contributory agencies are currently made available contingent upon submission and review of financial reports. This oversight activity includes program reporting requirements that require designated contributories to describe accurately, in a manner prescribed by the County Executive, the level and quality of services provided to County residents.

## Information Technology

The following ten strategic directions are fundamental principles upon which Fairfax County will base its Information Technology (IT) decisions in the upcoming years. These are intended to serve as guidelines to assist County managers in applying information technology to achieve business goals.

# Long-Term Financial Policies and Tools

## Ten Fundamental Principles of Information Technology

In addition to the Department of Information Technology's Mission and Goals, Fairfax County Information Technology (IT) projects and processes are guided by ten fundamental principles approved by the Board of Supervisors in 1996, and updated in 2003.

1. Our ultimate goal is to provide citizens, the business community, and County employees with timely, convenient access to appropriate information and services through the use of technology.
2. Business needs drive information technology solutions. Strategic partnerships will be established between the stakeholders and County so that the benefits of IT are leveraged to maximize the productivity of County employees and improve customer services.
3. Evaluate business processes for redesign opportunities before automating them. Use new technologies to make new business methods a reality. Exploit functional commonality across organizational boundaries.
4. Manage Information Technology as an investment.
  - Annually allocate funds sufficient to cover depreciation to replace systems and equipment before life-cycle end. Address project and infrastructure requirements through a multi-year planning and funding strategy.
  - Manage use of funds at the macro level in a manner that provides for optimal spending across the investment portfolio aligned to actualized project progress.
  - Look for cost-effective approaches to improving "legacy systems". Designate systems as "classic" and plan their modernization. This approach will help extend investments and system utility.
  - Invest in education and training to ensure the technical staffs in central IT and user agencies understand and can apply current and future technologies.
5. Implement contemporary, but proven, technologies. Fairfax County will stay abreast of emerging trends through an ongoing program of technology evaluation. New technologies often will be introduced through pilot projects where both the automation and its business benefits and costs can be evaluated prior to any full-scale adoption.
6. Hardware and software shall adhere to open (vendor-independent) standards and minimize proprietary solutions. This approach will promote flexibility, inter-operability, cost effectiveness, and mitigate the risk of dependence on individual vendors.
7. Provide a solid technology infrastructure as the fundamental building block of the County's IT architecture to support reliability, performance and security of the County's information assets. Manage and maintain the enterprise network as an essential communications channel connecting people to information and process via contemporary server platforms and workstations. It will provide access for both internal and external connectivity; will be flexible, expandable, and maintainable; be fully integrated using open standards and capable of providing for the unimpeded movement of data, graphics, image, video, and voice.
8. Approach IT undertakings as a partnership of central management and agencies providing for a combination of centralized and distributed implementation. Combine the responsibility and knowledge of central management, agency staff, as well as outside contract support, within a consistent framework of County IT architecture and standards. Establish strategic cooperative arrangements with public and private enterprises to extend limited resources.

# Long-Term Financial Policies and Tools

## Ten Fundamental Principles of Information Technology (Continued)

9. Consider the purchase and integration of top quality, commercial-off-the-shelf (COTS) software requiring minimal customization as the first choice to speed the delivery of new business applications. This may require redesigning some existing work processes to be compatible with beneficial common practice capabilities inherent in many off-the-shelf software packages, and, achieves business goals. In consideration of this, it is recognized that certain County agencies operate under business practices that have in established in response to specific local interpretations and constraints and that in these instances, the institutionalization of these business practices may make the acquisition of COTS software not feasible. Develop applications using modern, efficient methods and laborsaving tools in a collaborative application development environment following the architectural framework and standards. An information architecture supported by a repository for common information objects (e.g., databases, files, records, methods, application inventories); repeatable processes and infrastructures will be created, shared and reused.
10. Capture data once in order to avoid cost, duplication of effort and potential for error and share the data whenever possible. Establish and use common data and common databases to the fullest extent. A data administration function will be responsible for establishing and enforcing data policy, data sharing and access, data standardization, data quality, identification and consistent use of key corporate identifiers.

## Financial Management Tools and Planning Documents

This section is intended to provide a brief description of some of the financial management tools and long-range planning documents used by the County.

### Budget

The primary financial management tool used by the County is the annual budget process. This involves a comprehensive examination of all expenditure and revenue programs of the County, complete with public hearings and approval by the Board of Supervisors.

### Capital Improvement Program (CIP)

The Board of Supervisors annually considers and adopts a five-year Capital Improvement Program (CIP) which supports and implements the Comprehensive Plan. The CIP includes five years of project planning and forecasts project requirements for an additional five-year period. The CIP helps to balance the need for public facilities identified by the Comprehensive Plan with the County's fiscal resources and serves as a planning guide for the construction of general County facilities, schools, and public utilities. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates, as well as the timely scheduling of bond referenda.

The CIP is an integral element of the County's budgeting process. The Capital Budget is the foundation for the first year of the adopted five-year CIP. The remaining four years in the CIP serve as a general planning guide. Future planning requirements five years beyond the CIP period are also included. The CIP is supported largely through long-term borrowing, which is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

The Board of Supervisors has approved Principles of Sound Capital Improvement Planning and Criteria for Recommending Capital Projects which are applied every year in the development of the CIP. The principles establish the County's Comprehensive Plan as the basis for capital planning requirements and emphasize the principle of life-cycle planning for capital facilities. The CIP is released at the same time as an integral part of the Adopted Budget Plan and is included on the Budget CD-ROM and on the County's Web site.

# Long-Term Financial Policies and Tools

In October 2005, Fairfax County adopted revised guidelines for review of unsolicited Public Private Educational Facilities and Infrastructure Act (PPEA) proposals. Since that time, the County staff has gained experience with the procedures and is now recommending that further guidance be given to the Core Team, the initial reviewers of the unsolicited PPEA proposals. This guidance provides additional project screening criteria and is primarily aimed at assisting the County in determining the desirability of the PPEA project in light of the County's current Capital Improvement Program (CIP), the affordability of the project within debt guidelines and the unique benefits of the project's financial proposal being provided to the County. For FY 2008, staff recommends adoption of these criteria as presented in the CIP as a management initiative guideline for determining when a PPEA project should be pursued or rejected. It is anticipated that other refinements, including any required legislative updates to the PPEA evaluation and review process will be developed and presented to the Board of Supervisors as needed.

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

## Management Initiatives

In the spring of 2002, Fairfax County implemented a countywide strategic planning effort. Strategic planning furthers the County's commitment to high performance and strategic thinking by helping agencies to focus resources on services that are the most needed in the County.

The strategic planning efforts in Fairfax County have been bolstered by four on-going efforts - performance measurement, pay for performance, workforce planning, technology enhancements and planning for other post-employment benefits - which help the County maintain a top quality workforce and fund County programs and technology improvements, despite budget reductions:

# Long-Term Financial Policies and Tools

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

**Pay for Performance:** In FY 2001, Fairfax County implemented a new performance management system for non-public safety employees. Based on ongoing dialogue between employees and supervisors regarding performance and expectations, the system focuses on using countywide behaviors and performance elements for each job class to link employees' performance with variable pay increases. FY 2002 was the last year for automatic step increases and cost-of-living adjustment for over 8,000 non-public safety employees. Annual compensation adjustments are now based solely on performance.

As an integral part of the transition to pay for performance, and in order to ensure that pay scales remain competitive with the market, non-public safety pay scales are increased in accordance with the annual market index, which is calculated based on data from the Consumer Price Index; the Employment Cost Index, which includes private sector, state and local government salaries; and the Federal Wage adjustment. This is designed to keep County pay scales from falling below the marketplace, requiring a large-scale catch-up every few years. It is important to note that employees do not receive this adjustment as they did in the past through a cost-of-living increase. Pay increases can only be earned through performance. By adjusting the pay scales, however, employees' long-term earning potential remains competitive with the market. During FY 2007 a review of County compensation practices, including the pay for performance system, was undertaken. The Board of Supervisors will consider changes during their deliberations on the FY 2008 budget.

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

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

More detailed information about the strategic efforts of the County may be found in the Strategic Linkages section of this volume.



**Fairfax County's performance measurement efforts were recognized again by the International City/County Management Association (ICMA) with its Certificate of Distinction, for continuing efforts in measuring and improving performance. Only 18 of approximately 150 jurisdictions participating in ICMA's Center for Performance Measurement earned the prestigious Certificate of Distinction this year.**



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# County of Fairfax, Virginia

## Financial, Statistical and Summary Tables

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This section includes:

- Explanation of Schedules (Page 222)
- General Fund Statement (Page 224)
- Summary of Appropriated Funds (Page 229)
- Tax Rates and Assessed Valuation (Page 240)
- Summary of Revenues (Page 245)
- Summary of Expenditures Categories (Page 262)
- Summary of Positions (Page 282)
- Compensation Plans (Page 335)
- Job Classification Table (Page 355)

**FY 2008**  
**Advertised Budget Plan**



# EXPLANATION OF SCHEDULES

## General Fund Statement

**General Fund Statement:** Presents information for Fund 001, General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements, including revenues, transfers in from other funds, expenditures and transfers out to other funds and reserves. (page 224)

**General Fund Direct Expenditures:** Provides expenditure information, organized by Program Area and agency, with totals included for each Program Area and for the entire General Fund. (page 227)

## Summary of Appropriated Funds

**Summary of Appropriated Fund by Fund Type:** Includes Budget Year Summary of Beginning Balance, Revenues by Category, Summary of Transfers In, Expenditures by Program Area, and Summary of Transfers Out for all Appropriated Funds. (page 229)

**Revenue and Receipts by Fund - Summary of Appropriated Funds:** Includes revenues for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 230)

**Expenditures by Fund - Summary of Appropriated Funds:** Includes expenditures for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 234)

**Changes in Fund Balance - Summary of Appropriated Funds:** Includes changes in fund balance for all appropriated funds by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 237)

## Tax Rates and Assessed Valuation

**Summary of County Tax Rates:** Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Sewage, Refuse Collection and Disposal, Consumer Utilities, E-911 Fees, and special taxing districts. (page 240)

**Assessed Valuation, Tax Rates, Levies and Collections:** Details the assessed valuation and levy of taxable Real Estate and Personal Property, reports actual and estimated collections and reflects the percentage of the total levy collected. (page 243)

## Summary of Revenues

**General Fund Revenues:** Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year. (page 245)

**Revenue from the Commonwealth & Revenue from the Federal Government:** Summarizes revenues from the Commonwealth of Virginia and from the Federal government by fund for the prior, current and upcoming fiscal year. (pages 260 & 261)

## Summary of Expenditure Categories

**Personnel Services Summary:** Summarizes Personnel Services funding by major expense categories (regular salaries, COLA/MRA, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported funds, and Other Funds. (page 262)

**Personnel Services by Agency:** Displays Personnel Services funding, organized by fund, program area, and agency or fund. (page 264)

### ***Summary of Employee Benefit Costs by***

***Category:*** Provides a breakdown of expenditures for all employee benefits by individual category, including health insurance, life insurance, FICA, unemployment, workers compensation, employee assistance programs and training. (page 267)

### ***Distribution of Fringe Benefits by General***

***Fund Agency:*** Combines personnel services, operating expenses, and capital equipment with fringe benefits expenditures for each General Fund agency to reflect a total cost per agency. (page 268)

### ***Summary of General Fund Operating Expenditures by Object Code:***

Provides a breakdown of General Fund Operating Expenses by major expenditure categories (object codes) for the prior, current and upcoming fiscal year. (page 270)

### ***Capital Equipment Funding Summary:***

Presents funding for equipment valued in excess of \$5,000 for the General Fund and Appropriated and Non-Appropriated Funds. Includes items such as vehicles, furniture and computer equipment. Breakdown provided by categories of purchases (new, replacement, lease or new facility). (page 271)

### ***County Funded Programs for School-Related Services:***

Summarizes all Fairfax County contributions to school-related programs. Congregating the General Fund transfer to the Schools, school debt service, and the numerous school-related programs funded in County agency budgets, reflects a more complete picture of how much the County spends on its schools on an annual basis. Provides additional expenditure data on County-funded programs for youth services (non-school related youth programs) and County-administered programs for school-related services, including programs for which the County has administrative oversight, but not sole funding responsibility. (page 273)

***Services for Seniors:*** Summarizes contributions to services for seniors in General Fund and General Fund Supported agencies. (page 277)

## **Summary of Positions**

***Regular Positions All Funds:*** Displays the number of General Fund positions by Program Area, the number of positions in the General Fund Supported funds, and in Other funds. (page 282)

***Summary of Position Changes:*** Provides the total position count for all agencies and funds with funding appropriated by the Board of Supervisors. The change in the position count for each year is broken out into categories, including positions which have been "Abolished", were necessary to support "New Facilities", or required for "Other Changes", including workload increases. Also included is the number of positions that were added by the Board of Supervisors at other times during the fiscal year, i.e. "Other Reviews." (page 283)

***Position Changes Detail:*** Narrative detailing position changes for the upcoming fiscal year. (page 324)

***Position Summaries:*** Details the position count and staff year equivalents (SYE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions. (page 329)

***Compensation Plans:*** The County Compensation Plans (C, E, F, L, O, P, and S). (page 335)

***Job Classification Table:*** An alphabetical listing of County job classes with the FY 2008 pay grade classification. (page 355)

## FY 2008 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2006 Carryover	Other Actions July - January	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
<b>Beginning Balance <sup>1</sup></b>	\$177,532,148	\$63,475,466	\$93,281,573	\$12,133,368	\$168,890,407	\$93,414,642	(\$75,475,765)	(44.69%)
<b>Revenue <sup>2</sup></b>								
Real Property Taxes	\$1,783,844,578	\$1,892,239,118	\$430,134	(\$712,891)	\$1,891,956,361	\$1,968,062,309	\$76,105,948	4.02%
Personal Property Taxes <sup>3</sup>	290,224,510	304,353,880	935,503	(5,929,441)	299,359,942	302,154,885	2,794,943	0.93%
General Other Local Taxes	498,105,451	488,866,064	512,051	(18,632,410)	470,745,705	483,128,815	12,383,110	2.63%
Permit, Fees & Regulatory Licenses	31,621,985	33,546,014	0	(88,334)	33,457,680	33,530,341	72,661	0.22%
Fines & Forfeitures	15,077,117	15,241,666	0	(945,727)	14,295,939	14,321,557	25,618	0.18%
Revenue from Use of Money & Property	73,226,569	74,366,689	0	18,428,832	92,795,521	92,018,072	(777,449)	(0.84%)
Charges for Services	57,537,996	55,878,477	(300,000)	564,809	56,143,286	57,326,303	1,183,017	2.11%
Revenue from the Commonwealth <sup>3</sup>	297,228,212	296,317,164	2,503,907	966,766	299,787,837	300,681,980	894,143	0.30%
Revenue from the Federal Government	48,017,612	44,050,780	(12,833,878)	14,492	31,231,394	30,646,187	(585,207)	(1.87%)
Recovered Costs/Other Revenue	7,767,348	7,209,208	0	290,268	7,499,476	7,612,840	113,364	1.51%
<b>Total Revenue</b>	<b>\$3,102,651,378</b>	<b>\$3,212,069,060</b>	<b>(\$8,752,283)</b>	<b>(\$6,043,636)</b>	<b>\$3,197,273,141</b>	<b>\$3,289,483,289</b>	<b>\$92,210,148</b>	<b>2.88%</b>
<b>Transfers In</b>								
105 Cable Communications	\$2,104,307	\$2,408,050	\$0	\$0	\$2,408,050	\$2,530,299	\$122,249	5.08%
503 Department of Vehicle Services	500,000	0	0	0	0	0	0	-
<b>Total Transfers In</b>	<b>\$2,604,307</b>	<b>\$2,408,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,408,050</b>	<b>\$2,530,299</b>	<b>\$122,249</b>	<b>5.08%</b>
<b>Total Available</b>	<b>\$3,282,787,833</b>	<b>\$3,277,952,576</b>	<b>\$84,529,290</b>	<b>\$6,089,732</b>	<b>\$3,368,571,598</b>	<b>\$3,385,428,230</b>	<b>\$16,856,632</b>	<b>0.50%</b>
<b>Direct Expenditures</b>								
Personnel Services	\$599,381,725	\$671,697,823	\$1,511,372	\$0	\$673,209,195	\$695,844,817	\$22,635,622	3.36%
Operating Expenses	343,308,918	346,007,774	31,618,437	(395,266)	377,230,945	350,475,549	(26,755,396)	(7.09%)
Recovered Costs	(43,625,753)	(42,653,284)	(345,046)	0	(42,998,330)	(43,417,066)	(418,736)	0.97%
Capital Equipment	2,833,717	3,102,761	1,900,065	395,266	5,398,092	1,390,738	(4,007,354)	(74.24%)
Fringe Benefits	165,234,354	191,123,315	146,685	0	191,270,000	199,578,597	8,308,597	4.34%
<b>Total Direct Expenditures</b>	<b>\$1,067,132,961</b>	<b>\$1,169,278,389</b>	<b>\$34,831,513</b>	<b>\$0</b>	<b>\$1,204,109,902</b>	<b>\$1,203,872,635</b>	<b>(\$237,267)</b>	<b>(0.02%)</b>

## FY 2008 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

FY 2008 Advised Budget Plan (Overview) - 225

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2006 Carryover	Other Actions July - January	FY 2007 Revised Budget Plan	FY 2008 Advised Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
<b>Transfers Out</b>								
002 Revenue Stabilization Fund	\$44,805,842	\$0	\$0	\$0	\$0	\$0	\$0	-
090 Public School Operating <sup>4</sup>	1,431,337,820	1,525,218,089	8,000,000	0	1,533,218,089	1,586,600,722	53,382,633	3.48%
100 County Transit Systems	26,387,571	30,695,510	300,000	0	30,995,510	34,667,083	3,671,573	11.85%
102 Federal/State Grant Fund	9,491,657	5,476,204	(800,000)	0	4,676,204	4,293,491	(382,713)	(8.18%)
103 Aging Grants & Programs	2,692,414	3,537,163	0	0	3,537,163	3,783,440	246,277	6.96%
104 Information Technology	19,160,911	12,539,576	960,000	0	13,499,576	12,360,015	(1,139,561)	(8.44%)
106 Fairfax-Falls Church Community Services Board	90,977,221	97,480,840	455,000	0	97,935,840	101,091,229	3,155,389	3.22%
109 Refuse Collection and Recycling Operations	210,000	0	90,000	0	90,000	0	(90,000)	(100.00%)
110 Refuse Disposal	2,500,000	2,500,000	0	0	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery (ERR) Facility	1,578,057	0	1,365,637	0	1,365,637	0	(1,365,637)	(100.00%)
118 Consolidated Community Funding Pool	7,470,111	8,324,073	0	0	8,324,073	8,720,769	396,696	4.77%
119 Contributory Fund	12,103,301	11,585,429	640,801	0	12,226,230	13,037,140	810,910	6.63%
120 E-911 Fund	13,745,258	8,892,287	0	0	8,892,287	9,181,598	289,311	3.25%
141 Elderly Housing Programs	1,389,421	1,450,052	245,000	0	1,695,052	1,536,659	(158,393)	(9.34%)
192 School Grants & Self Supporting Fund	1,482,598	0	0	0	0	0	0	-
200 County Debt Service	98,715,157	110,691,161	0	0	110,691,161	113,374,133	2,682,972	2.42%
201 School Debt Service	130,281,443	142,269,368	0	0	142,269,368	147,858,704	5,589,336	3.93%
302 Library Construction	3,568,882	0	0	0	0	0	0	-
303 County Construction	28,417,771	18,560,418	11,425,009	0	29,985,427	18,555,230	(11,430,197)	(38.12%)
304 Transportation Improvements	1,000,000	0	800,000	0	800,000	0	(800,000)	(100.00%)
308 Public Works Construction	330,844	2,585,000	(2,585,000)	0	0	0	0	-
309 Metro Operations & Construction	21,316,309	20,316,309	0	0	20,316,309	20,316,309	0	0.00%
312 Public Safety Construction	19,445,000	5,855,150	750,000	0	6,605,150	4,820,972	(1,784,178)	(27.01%)
317 Capital Renewal Construction	11,394,059	5,641,000	0	0	5,641,000	868,321	(4,772,679)	(84.61%)
318 Stormwater Management Program	17,900,000	0	0	0	0	0	0	-
319 The Penny for Affordable Housing Fund	17,900,000	0	0	0	0	0	0	-
340 Housing Assistance Program	935,000	935,000	0	0	935,000	935,000	0	0.00%
500 Retiree Health Benefits Fund	3,818,110	4,070,579	0	0	4,070,579	4,610,988	540,409	13.28%
501 County Insurance Fund	18,243,417	12,861,108	5,000,000	0	17,861,108	13,148,743	(4,712,365)	(26.38%)
504 Document Services Division	3,150,000	2,900,000	0	0	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	5,016,291	1,816,291	0	0	1,816,291	1,814,103	(2,188)	(0.12%)
506 Health Benefits Trust Fund	0	8,200,000	0	0	8,200,000	8,200,000	0	0.00%
<b>Total Transfers Out</b>	<b>\$2,046,764,465</b>	<b>\$2,044,400,607</b>	<b>\$26,646,447</b>	<b>\$0</b>	<b>\$2,071,047,054</b>	<b>\$2,115,174,649</b>	<b>\$44,127,595</b>	<b>2.13%</b>
<b>Total Disbursements</b>	<b>\$3,113,897,426</b>	<b>\$3,213,678,996</b>	<b>\$61,477,960</b>	<b>\$0</b>	<b>\$3,275,156,956</b>	<b>\$3,319,047,284</b>	<b>\$43,890,328</b>	<b>1.34%</b>

## FY 2008 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2006 Carryover	Other Actions July - January	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
<b>Total Ending Balance</b>	<b>\$168,890,407</b>	<b>\$64,273,580</b>	<b>\$23,051,330</b>	<b>\$6,089,732</b>	<b>\$93,414,642</b>	<b>\$66,380,946</b>	<b>(\$27,033,696)</b>	<b>(28.94%)</b>
Less:								
Managed Reserve	\$63,475,466	\$64,273,580	\$1,229,559	\$0	\$65,503,139	\$66,380,946	\$877,807	1.34%
Reserve for Board Consideration <sup>5</sup>			\$21,821,771		\$21,821,771	\$0	(\$21,821,771)	(100.00%)
<b>Total Available <sup>6</sup></b>	<b>\$105,414,941</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,089,732</b>	<b>\$6,089,732</b>	<b>\$0</b>	<b>(\$6,089,732)</b>	<b>0.00%</b>

<sup>1</sup> The *FY 2007 Revised Budget Plan* Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2006 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2007 Revised beginning balance reflects a net increase of \$12,133,368 based on an increase of \$11,021,904 in FY 2006 revenues and a decrease of \$1,111,464 in FY 2006 expenditures.

<sup>2</sup> *FY 2007 Revised Budget Plan* revenues reflect a net decrease of \$6,043,636 based on revised revenue estimates as of November 2006. The *FY 2007 Third Quarter Review* will contain a detailed explanation of these changes.

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

<sup>4</sup> In accordance with the Board adopted guidelines for the FY 2008 Budget, the proposed County General Fund transfer for school operations in FY 2008 totals \$1,586,600,722 an increase of 3.5 percent plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence over the FY 2007 Adopted Budget Plan. This results in a total increase of \$61,382,633 or 4.02 percent over the FY 2007 Adopted Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 7, 2007 is \$1,603,645,743 an increase of 4.6 percent plus an additional \$8 million to fund the second phase of the School's Initiatives for Excellence over the FY 2007 Adopted Budget Plan. This results in a total increase of \$78,427,654 or 5.14 percent over the FY 2007 Adopted Budget Plan transfer.

<sup>5</sup> As part of their deliberations on the *FY 2006 Carryover Review*, the Board of Supervisors identified funding of \$21.8 million to be held in reserve to address future requirements including *FY 2007 Third Quarter Review* adjustments or FY 2008 Budget development. It should be noted that as part of the FY 2008 Advertised Budget Plan this reserve has been utilized to balance the budget.

<sup>6</sup> The *FY 2007 Revised Budget Plan* Total Available reflects net funding of \$6.1 million as a result of FY 2006 audit adjustments of \$12.1 million offset by a reduction of \$6.0 million in FY 2007 revenues as a result of revised revenue estimates as of November 2006. It should be noted that as part of the FY 2008 Advertised Budget Plan this reserve has been utilized to balance the budget.

# FY 2008 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

FY 2008 Advertised Budget Plan (Overview) - 227

#	Agency Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2006 Carryover	Other Actions July - January	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Legislative-Executive Functions / Central Services</b>									
01	Board of Supervisors	\$4,025,655	\$4,728,672	\$0	\$0	\$4,728,672	\$5,091,964	\$363,292	7.68%
02	Office of the County Executive	7,261,738	7,857,335	106,797	0	7,964,132	7,975,255	11,123	0.14%
04	Department of Cable Communications and Consumer Protection	1,227,163	1,504,130	16,427	0	1,520,557	1,521,666	1,109	0.07%
06	Department of Finance	8,086,426	8,787,172	122,710	0	8,909,882	8,903,962	(5,920)	(0.07%)
11	Department of Human Resources	6,508,359	6,635,733	119,343	0	6,755,076	6,927,860	172,784	2.56%
12	Department of Purchasing and Supply Management	4,500,836	4,945,863	134,706	0	5,080,569	5,090,522	9,953	0.20%
13	Office of Public Affairs	1,208,726	1,406,837	70,648	0	1,477,485	1,501,734	24,249	1.64%
15	Office of Elections	2,836,614	3,156,167	81,122	0	3,237,289	3,164,028	(73,261)	(2.26%)
17	Office of the County Attorney	5,654,441	5,952,042	188,497	0	6,140,539	6,206,542	66,003	1.07%
20	Department of Management and Budget	2,767,381	3,121,281	133,298	0	3,254,579	3,189,498	(65,081)	(2.00%)
37	Office of the Financial and Program Auditor	195,101	225,310	0	0	225,310	234,791	9,481	4.21%
41	Civil Service Commission	223,057	475,022	6,267	0	481,289	483,778	2,489	0.52%
57	Department of Tax Administration	21,858,560	23,200,188	787,880	0	23,988,068	23,570,203	(417,865)	(1.74%)
70	Department of Information Technology	24,174,830	26,815,663	1,968,523	0	28,784,186	28,188,478	(595,708)	(2.07%)
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$90,528,887</b>	<b>\$98,811,415</b>	<b>\$3,736,218</b>	<b>\$0</b>	<b>\$102,547,633</b>	<b>\$102,050,281</b>	<b>(\$497,352)</b>	<b>(0.48%)</b>
<b>Judicial Administration</b>									
80	Circuit Court and Records	\$9,556,911	\$10,253,225	\$423,957	\$0	\$10,677,182	\$10,450,912	(\$226,270)	(2.12%)
82	Office of the Commonwealth's Attorney	1,897,173	2,210,408	0	0	2,210,408	2,321,460	111,052	5.02%
85	General District Court	2,003,105	2,229,288	27,119	0	2,256,407	2,285,064	28,657	1.27%
91	Office of the Sheriff	16,381,158	16,807,015	122,547	(385,018)	16,544,544	16,863,902	319,358	1.93%
<b>Total Judicial Administration</b>		<b>\$29,838,347</b>	<b>\$31,499,936</b>	<b>\$573,623</b>	<b>(\$385,018)</b>	<b>\$31,688,541</b>	<b>\$31,921,338</b>	<b>\$232,797</b>	<b>0.73%</b>
<b>Public Safety</b>									
04	Department of Cable Communications and Consumer Protection	\$1,036,111	\$948,055	\$0	\$0	\$948,055	\$984,443	\$36,388	3.84%
31	Land Development Services	10,120,541	10,515,898	328,463	5,200	10,849,561	10,738,283	(111,278)	(1.03%)
81	Juvenile and Domestic Relations District Court	18,832,843	20,300,176	716,917	0	21,017,093	21,279,447	262,354	1.25%
90	Police Department	152,189,837	162,425,005	6,184,102	0	168,609,107	169,214,279	605,172	0.36%
91	Office of the Sheriff	36,802,549	38,606,113	280,674	385,018	39,271,805	40,591,199	1,319,394	3.36%
92	Fire and Rescue Department	150,327,475	166,326,228	4,467,602	0	170,793,830	167,904,105	(2,889,725)	(1.69%)
93	Office of Emergency Management	762,994	1,446,909	312,160	0	1,759,069	1,922,027	162,958	9.26%
<b>Total Public Safety</b>		<b>\$370,072,350</b>	<b>\$400,568,384</b>	<b>\$12,289,918</b>	<b>\$390,218</b>	<b>\$413,248,520</b>	<b>\$412,633,783</b>	<b>(\$614,737)</b>	<b>(0.15%)</b>
<b>Public Works</b>									
08	Facilities Management Department	\$38,941,037	\$42,928,458	\$1,074,927	\$0	\$44,003,385	\$47,610,896	\$3,607,511	8.20%
25	Business Planning and Support	373,675	409,698	7,000	0	416,698	414,712	(1,986)	(0.48%)
26	Office of Capital Facilities	9,188,293	9,624,449	498,207	0	10,122,656	11,519,146	1,396,490	13.80%
29	Stormwater Management	9,236,578	10,521,973	1,908,828	0	12,430,801	10,473,543	(1,957,258)	(15.75%)
87	Unclassified Administrative Expenses	230,709	253,925	650,000	0	903,925	503,925	(400,000)	(44.25%)
<b>Total Public Works</b>		<b>\$57,970,292</b>	<b>\$63,738,503</b>	<b>\$4,138,962</b>	<b>\$0</b>	<b>\$67,877,465</b>	<b>\$70,522,222</b>	<b>\$2,644,757</b>	<b>3.90%</b>

# FY 2008 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2006 Carryover	Other Actions July - January	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Health and Welfare</b>									
67	Department of Family Services	\$182,229,029	\$194,184,111	(\$1,862,848)	\$0	\$192,321,263	\$187,732,921	(\$4,588,342)	(2.39%)
68	Department of Administration for Human Services	10,510,249	10,870,330	152,196	0	11,022,526	11,166,523	143,997	1.31%
69	Department of Systems Management for Human Services	5,232,463	5,762,200	202,205	0	5,964,405	5,992,082	27,677	0.46%
71	Health Department	40,967,673	45,168,186	2,747,008	0	47,915,194	46,404,057	(1,511,137)	(3.15%)
<b>Total Health and Welfare</b>		<b>\$238,939,414</b>	<b>\$255,984,827</b>	<b>\$1,238,561</b>	<b>\$0</b>	<b>\$257,223,388</b>	<b>\$251,295,583</b>	<b>(\$5,927,805)</b>	<b>(2.30%)</b>
<b>Parks, Recreation and Libraries</b>									
50	Department of Community and Recreation Services	\$14,641,280	\$20,434,272	\$947,192	\$0	\$21,381,464	\$21,864,006	\$482,542	2.26%
51	Fairfax County Park Authority	24,348,931	25,766,192	481,620	0	26,247,812	26,110,649	(137,163)	(0.52%)
52	Fairfax County Public Library	32,421,166	30,378,466	5,366,025	0	35,744,491	33,536,725	(2,207,766)	(6.18%)
<b>Total Parks, Recreation and Libraries</b>		<b>\$71,411,377</b>	<b>\$76,578,930</b>	<b>\$6,794,837</b>	<b>\$0</b>	<b>\$83,373,767</b>	<b>\$81,511,380</b>	<b>(\$1,862,387)</b>	<b>(2.23%)</b>
<b>Community Development</b>									
16	Economic Development Authority	\$6,413,384	\$6,628,342	\$0	\$0	\$6,628,342	\$6,673,818	\$45,476	0.69%
31	Land Development Services	13,063,348	14,911,888	1,526,374	(5,200)	16,433,062	15,500,045	(933,017)	(5.68%)
35	Department of Planning and Zoning	9,054,187	10,513,788	1,024,777	0	11,538,565	11,078,263	(460,302)	(3.99%)
36	Planning Commission	659,604	726,864	58	0	726,922	751,226	24,304	3.34%
38	Department of Housing and Community Development	5,978,804	6,971,863	155,166	0	7,127,029	7,014,265	(112,764)	(1.58%)
39	Office of Human Rights	1,120,128	1,300,730	12,188	0	1,312,918	1,332,472	19,554	1.49%
40	Department of Transportation	5,483,597	7,010,758	2,722,448	0	9,733,206	7,460,910	(2,272,296)	(23.35%)
<b>Total Community Development</b>		<b>\$41,773,052</b>	<b>\$48,064,233</b>	<b>\$5,441,011</b>	<b>(\$5,200)</b>	<b>\$53,500,044</b>	<b>\$49,810,999</b>	<b>(\$3,689,045)</b>	<b>(6.90%)</b>
<b>Nondepartmental</b>									
87	Unclassified Administrative Expenses	\$50,177	\$0	\$0	\$0	\$0	\$1,050,000	\$1,050,000	-
89	Employee Benefits	166,549,065	194,032,161	618,383	0	194,650,544	203,077,049	8,426,505	4.33%
<b>Total Nondepartmental</b>		<b>\$166,599,242</b>	<b>\$194,032,161</b>	<b>\$618,383</b>	<b>\$0</b>	<b>\$194,650,544</b>	<b>\$204,127,049</b>	<b>\$9,476,505</b>	<b>4.87%</b>
<b>Total General Fund Direct Expenditures</b>		<b>\$1,067,132,961</b>	<b>\$1,169,278,389</b>	<b>\$34,831,513</b>	<b>\$0</b>	<b>\$1,204,109,902</b>	<b>\$1,203,872,635</b>	<b>(\$237,267)</b>	<b>(0.02%)</b>

# FY 2008 ADVERTISED SUMMARY OF APPROPRIATED FUNDS BY FUND TYPE

	General Fund Group	Special Revenue Funds <sup>1</sup>	Debt Service Funds	Capital Projects Funds	Enterprise Funds <sup>2</sup>	Internal Service Funds <sup>3,4</sup>	Trust Funds	Agency Funds	Total by Category
<b>Beginning Fund Balance</b>	<b>\$191,742,251</b>	<b>\$175,908,507</b>	<b>\$0</b>	<b>\$1,199,594</b>	<b>\$160,174,896</b>	<b>\$135,919,128</b>	<b>\$6,218,361,079</b>	<b>\$1,872</b>	<b>\$6,883,307,327</b>
<b>Revenues</b>									
Real Property Taxes	\$1,968,062,309	\$37,943,030	\$0	\$45,400,000	\$0	\$0	\$0	\$0	\$2,051,405,339
Personal Property Taxes <sup>5</sup>	513,468,829	0	0	0	0	0	0	0	513,468,829
General Other Local Taxes	483,128,815	19,725,705	0	0	0	0	0	0	502,854,520
Permits, Fees & Regulatory	33,530,341	13,996,479	0	0	0	0	0	0	47,526,820
Fines & Forfeitures	14,321,557	2,455	0	0	0	0	0	0	14,324,012
Revenue from the Use of Money & Property	93,261,882	12,793,450	0	1,620,199	3,280,000	8,962,928	539,818,990	0	659,737,449
Charges for Services	57,326,303	185,734,979	0	950,000	119,421,794	0	0	0	363,433,076
Revenue from the Commonwealth <sup>5</sup>	89,368,036	491,573,777	0	11,138,252	0	0	0	0	592,080,065
Revenue from the Federal Government	30,646,187	151,125,400	0	0	0	2,968,000	0	0	184,739,587
Sale of Bonds	0	0	0	274,144,000	0	0	0	0	274,144,000
Other Revenue	7,612,840	66,462,045	1,093,918	3,486,000	150,000	467,316,270	260,438,119	11,207,654	817,766,846
<b>Total Revenue</b>	<b>\$3,290,727,099</b>	<b>\$979,357,320</b>	<b>\$1,093,918</b>	<b>\$336,738,451</b>	<b>\$122,851,794</b>	<b>\$479,247,198</b>	<b>\$800,257,109</b>	<b>\$11,207,654</b>	<b>\$6,021,480,543</b>
<b>Transfers In</b>	<b>\$2,530,299</b>	<b>\$1,811,722,974</b>	<b>\$265,774,073</b>	<b>\$58,485,832</b>	<b>\$127,032,181</b>	<b>\$38,673,834</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,304,219,193</b>
<b>Total Available</b>	<b>\$3,484,999,649</b>	<b>\$2,966,988,801</b>	<b>\$266,867,991</b>	<b>\$396,423,877</b>	<b>\$410,058,871</b>	<b>\$653,840,160</b>	<b>\$7,018,618,188</b>	<b>\$11,209,526</b>	<b>\$15,209,007,063</b>
<b>Expenditures by Category</b>									
Legislative-Executive/Central Services	\$102,050,281	\$15,922,868	\$0	\$0	\$0	\$0	\$0	\$0	\$117,973,149
Education	0	2,264,142,046	0	158,519,596	0	312,251,538	166,478,685	0	2,901,391,865
Judicial Administration	31,921,338	703,592	0	0	0	0	0	0	32,624,930
Public Safety	412,633,783	58,573,102	0	0	0	0	0	0	471,206,885
Public Works	70,522,222	139,216,212	0	0	126,626,982	0	0	0	336,365,416
Health & Welfare	251,295,583	188,752,099	0	0	0	0	0	0	440,047,682
Parks, Recreation & Libraries	81,511,380	18,829,075	0	0	0	0	0	0	100,340,455
Community Development	49,810,999	92,998,548	0	65,213,070	0	0	0	11,209,526	219,232,143
Capital Improvements	0	0	0	170,613,378	0	0	0	0	170,613,378
Debt Service	0	0	266,867,991	0	0	0	0	0	266,867,991
Non-Departmental	204,127,049	1,167,657	0	0	0	236,898,861	267,835,792	0	710,029,359
<b>Total Expenditures</b>	<b>\$1,203,872,635</b>	<b>\$2,780,305,199</b>	<b>\$266,867,991</b>	<b>\$394,346,044</b>	<b>\$126,626,982</b>	<b>\$549,150,399</b>	<b>\$434,314,477</b>	<b>\$11,209,526</b>	<b>\$5,766,693,253</b>
<b>Transfers Out</b>	<b>\$2,115,174,649</b>	<b>\$59,297,494</b>	<b>\$0</b>	<b>\$1,949,006</b>	<b>\$127,032,181</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,303,453,330</b>
<b>Total Disbursements</b>	<b>\$3,319,047,284</b>	<b>\$2,839,602,693</b>	<b>\$266,867,991</b>	<b>\$396,295,050</b>	<b>\$253,659,163</b>	<b>\$549,150,399</b>	<b>\$434,314,477</b>	<b>\$11,209,526</b>	<b>\$8,070,146,583</b>
<b>Ending Fund Balance</b>	<b>\$165,952,365</b>	<b>\$127,386,108</b>	<b>\$0</b>	<b>\$128,827</b>	<b>\$156,399,708</b>	<b>\$104,689,761</b>	<b>\$6,584,303,711</b>	<b>\$0</b>	<b>\$7,138,860,480</b>

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<sup>1</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:  
Fund 090, Public School Operating, assumes carryover of available FY 2007 balance of \$10,000,000 to balance the FY 2008 budget  
Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2007 balance of \$9,568,064 to balance the FY 2008 budget

<sup>2</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:  
Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)

<sup>3</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:  
Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$30,634,821 and GASB 45 reserve of \$10,000,000

<sup>4</sup> For presentation purposes, all County Internal Service Funds expenditures are included in the Nondepartmental Category.

<sup>5</sup> For presentation purposes, Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes Category.



## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund Group</b>						
001 General Fund	\$3,102,651,378	\$3,212,069,060	\$3,197,273,141	\$3,289,483,289	\$92,210,148	2.88%
002 Revenue Stabilization Fund	2,539,504	2,528,371	3,937,374	1,243,810	(2,693,564)	(68.41%)
<b>Total General Fund Group</b>	<b>\$3,105,190,882</b>	<b>\$3,214,597,431</b>	<b>\$3,201,210,515</b>	<b>\$3,290,727,099</b>	<b>\$89,516,584</b>	<b>2.80%</b>
<b>G10 Special Revenue Funds</b>						
090 Public School Operating	\$468,451,087	\$528,167,719	\$532,148,678	\$526,788,162	(\$5,360,516)	(1.01%)
100 County Transit Systems	19,719,235	8,220,000	14,844,000	8,100,610	(6,743,390)	(45.43%)
102 Federal/State Grant Fund	70,246,241	61,880,090	131,342,263	54,298,559	(77,043,704)	(58.66%)
103 Aging Grants & Programs	2,818,380	2,708,759	3,813,898	3,130,640	(683,258)	(17.91%)
104 Information Technology	2,712,642	750,000	1,100,000	1,400,000	300,000	27.27%
105 Cable Communications	13,669,364	12,841,385	12,841,385	13,942,079	1,100,694	8.57%
106 Fairfax-Falls Church Community Services Board	38,003,721	39,566,397	43,051,823	44,940,721	1,888,898	4.39%
108 Leaf Collection	2,054,200	2,025,181	2,025,181	2,558,549	533,368	26.34%
109 Refuse Collection and Recycling Operations	15,952,441	18,025,319	18,025,319	19,155,738	1,130,419	6.27%
110 Refuse Disposal	55,194,255	59,844,956	59,844,956	61,753,572	1,908,616	3.19%
111 Reston Community Center	7,179,223	7,163,204	7,163,204	7,753,219	590,015	8.24%
112 Energy Resource Recovery (ERR) Facility	34,925,585	36,639,032	36,639,032	36,776,861	137,829	0.38%
113 McLean Community Center	5,209,562	4,971,120	4,971,120	5,941,391	970,271	19.52%
114 I-95 Refuse Disposal	8,110,510	6,487,597	6,487,597	7,104,403	616,806	9.51%
115 Burgundy Village Community Center	45,208	44,292	44,292	56,089	11,797	26.63%
116 Integrated Pest Management Program	1,934,974	2,082,328	2,082,328	2,290,745	208,417	10.01%
120 E-911 Fund	24,404,172	23,455,606	23,455,606	24,578,994	1,123,388	4.79%
121 Dulles Rail Phase I Transportation Improvement District	18,673,668	21,125,731	21,125,731	26,674,321	5,548,590	26.26%
141 Elderly Housing Programs	1,909,700	1,894,450	1,894,450	1,993,302	98,852	5.22%
142 Community Development Block Grant	9,081,691	6,905,321	13,777,987	6,192,316	(7,585,671)	(55.06%)
143 Homeowner and Business Loan Programs	1,024,593	1,597,723	2,489,647	1,388,983	(1,100,664)	(44.21%)
144 Housing Trust Fund	3,104,409	1,850,000	1,850,000	1,940,000	90,000	4.86%
145 HOME Investment Partnerships Grant	2,778,230	2,657,075	10,907,914	2,457,387	(8,450,527)	(77.47%)
191 School Food & Nutrition Services	60,775,892	62,372,938	62,372,938	64,626,998	2,254,060	3.61%
192 School Grants & Self Supporting	43,873,741	43,493,088	53,798,120	43,884,601	(9,913,519)	(18.43%)
193 School Adult & Community Education	9,174,755	9,844,322	9,896,172	9,629,080	(267,092)	(2.70%)
<b>Total Special Revenue Funds</b>	<b>\$921,027,479</b>	<b>\$966,613,633</b>	<b>\$1,077,993,641</b>	<b>\$979,357,320</b>	<b>(\$98,636,321)</b>	<b>(9.15%)</b>

## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$656,142	\$1,022,810	\$1,022,810	\$1,093,918	\$71,108	6.95%
<b>Total Debt Service Funds</b>	<b>\$656,142</b>	<b>\$1,022,810</b>	<b>\$1,022,810</b>	<b>\$1,093,918</b>	<b>\$71,108</b>	<b>6.95%</b>
<b>G30 Capital Project Funds</b>						
300 Countywide Roadway Improvement Fund	\$4,809	\$0	\$0	\$0	\$0	-
301 Contributed Roadway Improvement Fund	4,287,254	3,612,118	5,083,420	4,350,199	(733,221)	(14.42%)
302 Library Construction	8,123,851	27,168,000	38,440,982	1,064,000	(37,376,982)	(97.23%)
303 County Construction	9,178,098	6,429,526	9,299,574	1,908,656	(7,390,918)	(79.48%)
304 Transportation Improvements	27,749,918	1,000,000	33,152,288	2,100,000	(31,052,288)	(93.67%)
306 Northern Virginia Regional Park Authority	5,000,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Pedestrian Walkway Improvements	384,899	300,000	3,938,027	400,000	(3,538,027)	(89.84%)
308 Public Works Construction <sup>5</sup>	2,467,242	980,000	0	0	0	-
309 Metro Operations & Construction	18,000,000	13,735,000	2,961,943	21,900,000	18,938,057	639.38%
310 Storm Drainage Bond Construction	1,019	0	0	0	0	-
311 County Bond Construction	10,234,208	3,599,000	66,462,812	0	(66,462,812)	(100.00%)
312 Public Safety Construction	5,751,104	0	42,889,134	90,400,000	47,510,866	110.78%
313 Trail Construction <sup>6</sup>	0	100,000	0	0	0	-
314 Neighborhood Improvement Program	22,266	20,000	20,000	20,000	0	0.00%
315 Commercial Revitalization Program	45,425	0	3,690,017	0	(3,690,017)	(100.00%)
316 Pro Rata Share Drainage Construction	4,687,173	0	22,106,342	0	(22,106,342)	(100.00%)
317 Capital Renewal Construction	5,943,872	2,449,000	2,449,000	21,056,000	18,607,000	759.78%
318 Stormwater Management Program	381	21,900,000	21,900,000	22,700,000	800,000	3.65%
319 The Penny for Affordable Housing Fund	40,600,000	21,900,000	21,900,000	22,700,000	800,000	3.65%
340 Housing Assistance Program	2,026,873	0	10,079,330	0	(10,079,330)	(100.00%)
370 Park Authority Bond Construction	14,270,750	0	51,350,000	0	(51,350,000)	(100.00%)
390 School Construction	113,192,405	142,390,965	549,855,566	145,639,596	(404,215,970)	(73.51%)
<b>Total Capital Project Funds</b>	<b>\$271,971,547</b>	<b>\$248,083,609</b>	<b>\$888,078,435</b>	<b>\$336,738,451</b>	<b>(\$551,339,984)</b>	<b>(62.08%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$4,298,846,050</b>	<b>\$4,430,317,483</b>	<b>\$5,168,305,401</b>	<b>\$4,607,916,788</b>	<b>(\$560,388,613)</b>	<b>(10.84%)</b>

## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
400 Sewer Revenue	\$126,481,689	\$123,623,000	\$116,263,800	\$122,101,794	\$5,837,994	5.02%
406 Sewer Bond Debt Reserve	0	9,706,000	9,706,000	0	(9,706,000)	(100.00%)
408 Sewer Bond Construction	1,395,604	140,458,050	140,458,050	750,000	(139,708,050)	(99.47%)
<b>Total Enterprise Funds</b>	<b>\$127,877,293</b>	<b>\$273,787,050</b>	<b>\$266,427,850</b>	<b>\$122,851,794</b>	<b>(\$143,576,056)</b>	<b>(53.89%)</b>
<b>G50 Internal Service Funds</b>						
500 Retiree Health Benefits Fund	\$401,927	\$968,000	\$968,000	\$968,000	\$0	0.00%
501 County Insurance Fund	2,058,605	1,716,489	1,716,489	2,235,429	518,940	30.23%
503 Department of Vehicle Services	68,344,206	65,498,042	68,698,042	71,244,109	2,546,067	3.71%
504 Document Services Division	5,362,113	3,971,423	3,971,423	4,076,880	105,457	2.66%
505 Technology Infrastructure Services	24,309,213	26,226,506	26,226,506	26,784,384	557,878	2.13%
506 Health Benefits Trust Fund	80,193,360	81,145,800	81,145,800	110,321,679	29,175,879	35.95%
590 School Insurance Fund	12,802,060	13,798,668	13,798,668	13,798,668	0	0.00%
591 School Health Benefits Trust	203,455,338	234,923,252	234,923,252	235,818,049	894,797	0.38%
592 School Central Procurement	12,820,836	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$409,747,658</b>	<b>\$442,248,180</b>	<b>\$445,448,180</b>	<b>\$479,247,198</b>	<b>\$33,799,018</b>	<b>7.59%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$537,624,951</b>	<b>\$716,035,230</b>	<b>\$711,876,030</b>	<b>\$602,098,992</b>	<b>(\$109,777,038)</b>	<b>(15.42%)</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
600 Uniformed Employees Retirement Trust Fund	\$150,572,668	\$114,936,261	\$114,936,261	\$125,110,081	\$10,173,820	8.85%
601 Fairfax County Employees' Retirement Trust Fund	304,339,315	265,594,583	265,594,583	281,654,096	16,059,513	6.05%
602 Police Retirement Trust Fund	104,863,978	86,811,781	86,811,781	96,167,086	9,355,305	10.78%
691 Educational Employees' Retirement	219,715,233	221,740,301	221,740,301	297,325,846	75,585,545	34.09%
<b>Total Trust Funds</b>	<b>\$779,491,194</b>	<b>\$689,082,926</b>	<b>\$689,082,926</b>	<b>\$800,257,109</b>	<b>\$111,174,183</b>	<b>16.13%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$7,528,645	\$10,215,052	\$10,215,052	\$11,207,654	\$992,602	9.72%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$787,019,839</b>	<b>\$699,297,978</b>	<b>\$699,297,978</b>	<b>\$811,464,763</b>	<b>\$112,166,785</b>	<b>16.04%</b>

## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,623,490,840</b>	<b>\$5,845,650,691</b>	<b>\$6,579,479,409</b>	<b>\$6,021,480,543</b>	<b>(\$557,998,866)</b>	<b>(8.48%)</b>
<b>Appropriated From (Added to) Surplus</b>	<b>(\$544,843,393)</b>	<b>(\$392,858,918)</b>	<b>\$365,989,457</b>	<b>(\$315,748,409)</b>	<b>(\$681,737,866)</b>	<b>(186.27%)</b>
<b>TOTAL AVAILABLE</b>	<b>\$5,078,647,447</b>	<b>\$5,452,791,773</b>	<b>\$6,945,468,866</b>	<b>\$5,705,732,134</b>	<b>(\$1,239,736,732)</b>	<b>(17.85%)</b>
<b>Less: Internal Service Funds</b>	<b>(\$392,940,768)</b>	<b>(\$499,132,267)</b>	<b>(\$538,399,962)</b>	<b>(\$549,150,399)</b>	<b>(\$10,750,437)</b>	<b>2.00%</b>
<b>NET AVAILABLE</b>	<b>\$4,685,706,679</b>	<b>\$4,953,659,506</b>	<b>\$6,407,068,904</b>	<b>\$5,156,581,735</b>	<b>(\$1,250,487,169)</b>	<b>(19.52%)</b>

**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 2005 to FY 2006:**

- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 501, County Insurance, net change in accrued liability of \$700,941
- Fund 590, Public School Insurance, net change in accrued liability of (\$224,972)

<sup>2</sup> **Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:**

- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2006 balance of \$9,373,489 to balance the FY 2007 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$14,129)
- Fund 590, Public School Insurance, net change in accrued liability of \$1,664,032
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$33,795,995

<sup>3</sup> **Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:**

- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$14,129)
- Fund 590, Public School Insurance, net change in accrued liability of \$1,664,032

<sup>4</sup> **Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:**

- Fund 090, Public School Operating, assumes carryover of available FY 2007 balance of \$10,000,000 to balance the FY 2008 budget
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2007 balance of \$9,568,064 to balance the FY 2008 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$30,634,821 and GASB 45 reserve of \$10,000,000

<sup>5</sup> Due to the small number of active projects in Fund 308, Public Works Construction, all revenues, expenditures, and fund balances have been reflected in Fund 303, County Construction, Fund 304, Transportation Improvements, and Fund 318, Stormwater Management Program, beginning in FY 2007. This action officially eliminated Fund 308 and allowed for similar projects to be accounted for in a more appropriate fund.

<sup>6</sup> Due to the small number of active projects in Fund 313, Trail Construction, all revenues, expenditures, and fund balances have been reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313, allowed for all walkway, trail and sidewalk projects to be accounted for in one fund, and resulted in a name change for Fund 307 from Sidewalk Construction to Pedestrian Walkway Improvements.

## FY 2008 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Estimate	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>							
<b>G00 General Fund Group</b>							
001 General Fund	\$1,127,008,824	\$1,067,132,961	\$1,169,278,389	\$1,204,109,902	\$1,203,872,635	(\$237,267)	(0.02%)
<b>G10 Special Revenue Funds</b>							
090 Public School Operating <sup>1</sup>	\$1,951,226,783	\$1,867,728,177	\$2,019,818,405	\$2,092,056,792	\$2,104,321,481	\$12,264,689	0.59%
100 County Transit Systems	61,983,422	35,264,415	40,974,853	73,601,271	44,717,523	(28,883,748)	(39.24%)
102 Federal/State Grant Fund	170,885,044	70,266,335	67,356,294	159,015,966	58,592,050	(100,423,916)	(63.15%)
103 Aging Grants & Programs	6,890,767	5,194,101	6,245,922	8,531,252	6,914,080	(1,617,172)	(18.96%)
104 Information Technology	43,065,098	13,108,087	13,289,576	45,528,416	13,760,015	(31,768,401)	(69.78%)
105 Cable Communications	26,010,900	7,380,144	7,612,227	22,061,204	11,519,238	(10,541,966)	(47.79%)
106 Fairfax-Falls Church Community Services Board	132,306,299	129,391,506	137,047,237	142,276,600	146,923,076	4,646,476	3.27%
108 Leaf Collection	1,908,555	1,765,520	1,822,446	1,822,446	2,887,228	1,064,782	58.43%
109 Refuse Collection and Recycling Operations	18,638,156	15,551,890	18,152,220	20,199,811	20,340,232	140,421	0.70%
110 Refuse Disposal	64,117,449	57,625,036	66,024,970	68,384,254	64,548,447	(3,835,807)	(5.61%)
111 Reston Community Center	7,933,193	6,032,587	6,509,626	7,467,088	9,452,085	1,984,997	26.58%
112 Energy Resource Recovery (ERR) Facility	38,136,219	35,669,957	39,544,960	39,544,960	40,573,616	1,028,656	2.60%
113 McLean Community Center	4,833,563	3,560,815	3,799,261	4,885,953	4,004,263	(881,690)	(18.05%)
114 I-95 Refuse Disposal	39,143,298	11,944,525	8,229,849	34,973,076	8,322,491	(26,650,585)	(76.20%)
115 Burgundy Village Community Center	50,092	38,528	43,810	43,810	44,776	966	2.20%
116 Integrated Pest Management Program	2,554,620	1,583,252	2,499,332	2,698,025	2,544,198	(153,827)	(5.70%)
118 Consolidated Community Funding Pool	7,733,636	7,684,493	8,324,073	8,371,801	8,722,184	350,383	4.19%
119 Contributory Fund	12,103,301	11,008,046	11,661,539	13,307,853	13,151,882	(155,971)	(1.17%)
120 E-911 Fund	42,357,339	34,070,711	33,917,615	37,487,476	37,287,122	(200,354)	(0.53%)
121 Dulles Rail Phase I Transportation Improvement District	0	0	6,350,000	6,350,000	6,350,000	0	0.00%
141 Elderly Housing Programs	3,664,141	3,630,635	3,344,502	3,589,502	3,529,961	(59,541)	(1.66%)
142 Community Development Block Grant	16,898,006	9,593,279	6,905,321	14,143,783	6,192,316	(7,951,467)	(56.22%)
143 Homeowner and Business Loan Programs	7,393,280	843,776	1,597,723	7,421,136	1,388,983	(6,032,153)	(81.28%)
144 Housing Trust Fund	25,033,643	16,188,303	1,850,000	12,114,688	1,940,000	(10,174,688)	(83.99%)
145 HOME Investment Partnerships Grant	11,199,902	2,714,646	2,657,075	11,004,867	2,457,387	(8,547,480)	(77.67%)
191 School Food & Nutrition Services	70,304,013	61,692,280	71,746,427	71,941,002	74,195,062	2,254,060	3.13%
192 School Grants & Self Supporting <sup>2</sup>	90,405,922	69,757,668	75,698,934	92,461,828	74,322,206	(18,139,622)	(19.62%)
193 School Adult & Community Education	12,355,210	11,043,113	11,558,539	12,400,025	11,303,297	(1,096,728)	(8.84%)
<b>Total Special Revenue Funds</b>	<b>\$2,869,131,851</b>	<b>\$2,490,331,825</b>	<b>\$2,674,582,736</b>	<b>\$3,013,684,885</b>	<b>\$2,780,305,199</b>	<b>(\$233,379,686)</b>	<b>(7.74%)</b>
<b>G20 Debt Service Funds</b>							
200/201 Consolidated Debt Service	\$240,054,157	\$235,238,355	\$259,435,749	\$266,750,051	\$266,867,991	\$117,940	0.04%
<b>Total Debt Service Funds</b>	<b>\$240,054,157</b>	<b>\$235,238,355</b>	<b>\$259,435,749</b>	<b>\$266,750,051</b>	<b>\$266,867,991</b>	<b>\$117,940</b>	<b>0.04%</b>

## FY 2008 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Estimate	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G30 Capital Project Funds</b>							
300 Countywide Roadway Improvement Fund	\$1,928,112	\$927,013	\$0	\$1,200,908	\$0	(\$1,200,908)	(100.00%)
301 Contributed Roadway Improvement Fund	34,827,169	3,621,659	3,502,118	36,700,208	4,240,199	(32,460,009)	(88.45%)
302 Library Construction	23,171,154	2,934,069	27,168,000	48,156,918	1,064,000	(47,092,918)	(97.79%)
303 County Construction	86,237,293	23,336,376	24,989,944	103,638,828	20,463,886	(83,174,942)	(80.25%)
304 Transportation Improvements	62,817,303	12,608,010	1,000,000	55,685,844	2,100,000	(53,585,844)	(96.23%)
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Pedestrian Walkway Improvements	6,924,302	2,394,885	300,000	5,438,930	400,000	(5,038,930)	(92.65%)
308 Public Works Construction <sup>3</sup>	10,820,347	3,533,120	3,565,000	0	0	0	-
309 Metro Operations & Construction	19,892,541	21,558,040	34,130,301	38,596,289	41,578,070	2,981,781	7.73%
310 Storm Drainage Bond Construction	2,612,912	1,315,520	0	1,298,411	0	(1,298,411)	(100.00%)
311 County Bond Construction	78,559,469	2,453,539	3,599,000	79,754,138	0	(79,754,138)	(100.00%)
312 Public Safety Construction	211,705,323	58,870,851	5,855,150	159,440,726	95,220,972	(64,219,754)	(40.28%)
313 Trail Construction <sup>4</sup>	210,503	4,126	100,000	0	0	0	-
314 Neighborhood Improvement Program	376,044	15,242	0	360,802	0	(360,802)	(100.00%)
315 Commercial Revitalization Program	4,385,036	607,450	0	4,484,011	0	(4,484,011)	(100.00%)
316 Pro Rata Share Drainage Construction	26,557,871	4,686,649	0	22,111,746	0	(22,111,746)	(100.00%)
317 Capital Renewal Construction	18,116,535	7,166,290	8,090,000	19,040,245	21,924,321	2,884,076	15.15%
318 Stormwater Management Program	17,900,000	4,328,584	21,900,000	39,147,079	22,700,000	(16,447,079)	(42.01%)
319 The Penny for Affordable Housing Fund	58,500,000	55,634,079	21,900,000	24,765,921	22,700,000	(2,065,921)	(8.34%)
340 Housing Assistance Program	15,408,344	3,976,088	935,000	12,390,064	935,000	(11,455,064)	(92.45%)
341 Housing General Obligation Bond Construction	13,657	0	0	0	0	0	-
370 Park Authority Bond Construction	85,251,978	25,449,372	0	60,423,356	0	(60,423,356)	(100.00%)
390 School Construction	557,448,910	144,125,633	155,586,022	558,434,635	158,519,596	(399,915,039)	(71.61%)
<b>Total Capital Project Funds</b>	<b>\$1,326,164,803</b>	<b>\$382,046,595</b>	<b>\$315,120,535</b>	<b>\$1,273,569,059</b>	<b>\$394,346,044</b>	<b>(\$879,223,015)</b>	<b>(69.04%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$5,562,359,635</b>	<b>\$4,174,749,736</b>	<b>\$4,418,417,409</b>	<b>\$5,758,113,897</b>	<b>\$4,645,391,869</b>	<b>(\$1,112,722,028)</b>	<b>(19.32%)</b>
<b>PROPRIETARY FUNDS</b>							
<b>G40 Enterprise Funds</b>							
401 Sewer Operation and Maintenance	\$79,323,979	\$73,282,994	\$78,237,206	\$79,932,006	\$84,510,924	\$4,578,918	5.73%
402 Sewer Construction Improvements	67,754,172	27,700,708	11,861,000	51,914,464	13,550,000	(38,364,464)	(73.90%)
403 Sewer Bond Parity Debt Service	6,622,770	6,565,364	11,460,572	11,460,572	6,642,531	(4,818,041)	(42.04%)
407 Sewer Bond Subordinate Debt Service	21,708,356	21,207,550	21,922,752	21,922,752	21,923,527	775	0.00%
408 Sewer Bond Construction	12,951,986	466,456	61,087,000	73,572,530	0	(73,572,530)	(100.00%)
<b>Total Enterprise Funds</b>	<b>\$188,361,263</b>	<b>\$129,223,072</b>	<b>\$184,568,530</b>	<b>\$238,802,324</b>	<b>\$126,626,982</b>	<b>(\$112,175,342)</b>	<b>(46.97%)</b>

## FY 2008 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Estimate	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G50 Internal Service Funds</b>							
500 Retiree Health Benefits Fund	\$4,419,735	\$4,340,772	\$5,324,654	\$5,324,654	\$5,560,878	\$236,224	4.44%
501 County Insurance Fund	16,662,322	16,750,297	14,577,597	15,765,110	15,738,732	(26,378)	(0.17%)
503 Department of Vehicle Services	74,345,192	59,250,320	65,134,630	82,706,439	73,498,982	(9,207,457)	(11.13%)
504 Document Services Division	8,353,427	7,485,967	6,889,317	7,596,198	6,694,331	(901,867)	(11.87%)
505 Technology Infrastructure Services	33,199,700	28,077,222	28,134,032	32,301,029	29,312,501	(2,988,528)	(9.25%)
506 Health Benefits Trust Fund	80,516,037	59,974,563	80,890,090	87,222,499	106,093,437	18,870,938	21.64%
590 School Insurance Fund	12,314,059	8,145,961	15,462,700	15,462,100	13,798,668	(1,663,432)	(10.76%)
591 School Health Benefits Trust	245,889,259	196,352,801	268,719,247	278,021,933	284,452,870	6,430,937	2.31%
592 School Central Procurement	14,000,000	12,562,865	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$489,699,731</b>	<b>\$392,940,768</b>	<b>\$499,132,267</b>	<b>\$538,399,962</b>	<b>\$549,150,399</b>	<b>\$10,750,437</b>	<b>2.00%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$678,060,994</b>	<b>\$522,163,840</b>	<b>\$683,700,797</b>	<b>\$777,202,286</b>	<b>\$675,777,381</b>	<b>(\$101,424,905)</b>	<b>(13.05%)</b>
<b>FIDUCIARY FUNDS</b>							
<b>G60 Trust Funds</b>							
600 Uniformed Employees Retirement Trust Fund	\$48,795,003	\$44,609,240	\$54,220,064	\$54,416,898	\$57,469,148	\$3,052,250	5.61%
601 Fairfax County Employees' Retirement Trust Fund	140,669,320	150,709,419	144,789,822	145,673,594	163,138,840	17,465,246	11.99%
602 Police Retirement Trust Fund	42,577,359	39,531,485	42,826,179	43,055,205	47,227,804	4,172,599	9.69%
691 Educational Employees' Retirement	147,846,859	139,824,638	159,204,200	159,204,200	166,478,685	7,274,485	4.57%
<b>Total Trust Funds</b>	<b>\$379,888,541</b>	<b>\$374,674,782</b>	<b>\$401,040,265</b>	<b>\$402,349,897</b>	<b>\$434,314,477</b>	<b>\$31,964,580</b>	<b>7.94%</b>
<b>G70 Agency Funds</b>							
700 Route 28 Taxing District	\$9,260,099	\$7,527,429	\$10,215,052	\$10,215,052	\$11,209,526	\$994,474	9.74%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$389,148,640</b>	<b>\$382,202,211</b>	<b>\$411,255,317</b>	<b>\$412,564,949</b>	<b>\$445,524,003</b>	<b>\$32,959,054</b>	<b>7.99%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$6,629,569,269</b>	<b>\$5,079,115,787</b>	<b>\$5,513,373,523</b>	<b>\$6,947,881,132</b>	<b>\$5,766,693,253</b>	<b>(\$1,181,187,879)</b>	<b>(17.00%)</b>
<b>Less: Internal Service Funds <sup>5</sup></b>	<b>(\$489,699,731)</b>	<b>(\$392,940,768)</b>	<b>(\$499,132,267)</b>	<b>(\$538,399,962)</b>	<b>(\$549,150,399)</b>	<b>(\$10,750,437)</b>	<b>2.00%</b>
<b>NET EXPENDITURES</b>	<b>\$6,139,869,538</b>	<b>\$4,686,175,019</b>	<b>\$5,014,241,256</b>	<b>\$6,409,481,170</b>	<b>\$5,217,542,854</b>	<b>(\$1,191,938,316)</b>	<b>(18.60%)</b>

<sup>1</sup> FY 2008 Advertised Budget Plan expenditures for Fund 090, Public School Operating, are reduced by \$16,745,021 to offset the discrepancy between the proposed Transfer Out from the General Fund and the Superintendent's Proposed Transfer In to Fund 090.

<sup>2</sup> FY 2008 Advertised Budget Plan expenditures for Fund 192, School Grants & Self Supporting, are increased by \$507,838 to offset the discrepancy between the proposed Transfer Out from Fund 105, Cable Communications, and the Superintendent's Proposed Transfer In to Fund 192.

<sup>3</sup> Due to the small number of active projects in Fund 308, Public Works Construction, all revenues, expenditures, and fund balances have been reflected in Fund 303, County Construction, Fund 304, Transportation Improvements, and Fund 318, Stormwater Management Program, beginning in FY 2007. This action officially eliminated Fund 308 and allowed for similar projects to be accounted for in a more appropriate fund.

<sup>4</sup> Due to the small number of active projects in Fund 313, Trail Construction, all revenues, expenditures, and fund balances have been reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313, allowed for all walkway, trail and sidewalk projects to be accounted for in one fund, and resulted in a name change for Fund 307 from Sidewalk Construction to Pedestrian Walkway Improvements.

<sup>5</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

## FY 2008 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	Balance 6/30/05	Balance 6/30/06	Balance 6/30/07	Balance 6/30/08	Appropriated From/ (Added to) Surplus
<b>GOVERNMENTAL FUNDS</b>					
<b>G00 General Fund Group</b>					
001 General Fund	\$177,532,148	\$168,890,407	\$93,414,642	\$66,380,946	\$27,033,696
002 Revenue Stabilization Fund	47,044,889	94,390,235	98,327,609	99,571,419	(1,243,810)
<b>Total General Fund Group</b>	<b>\$224,577,037</b>	<b>\$263,280,642</b>	<b>\$191,742,251</b>	<b>\$165,952,365</b>	<b>\$25,789,886</b>
<b>G10 Special Revenue Funds</b>					
090 Public School Operating	\$116,619,331	\$107,729,316	\$34,794,333	\$0	\$34,794,333
100 County Transit Systems	13,577,848	26,104,310	110,824	0	110,824
102 Federal/State Grant Fund	13,766,400	23,237,963	240,464	240,464	0
103 Aging Grants & Programs	863,498	1,180,191	0	0	0
104 Information Technology	22,163,374	30,928,840	0	0	0
105 Cable Communications	25,160,511	27,227,265	13,277,856	10,264,939	3,012,917
106 Fairfax-Falls Church Community Services Board	2,897,878	2,487,314	1,198,377	307,251	891,126
108 Leaf Collection	1,711,884	2,000,564	2,203,299	1,874,620	328,679
109 Refuse Collection and Recycling Operations	5,078,441	5,688,992	3,604,500	2,420,006	1,184,494
110 Refuse Disposal	9,237,634	9,306,853	3,267,555	2,972,680	294,875
111 Reston Community Center	3,750,542	4,897,178	4,593,294	2,894,428	1,698,866
112 Energy Resource Recovery (ERR) Facility	19,860,693	20,694,378	19,154,087	15,357,332	3,796,755
113 McLean Community Center	4,093,122	5,741,869	5,827,036	7,764,164	(1,937,128)
114 I-95 Refuse Disposal	69,892,084	66,058,069	37,572,590	36,354,502	1,218,088
115 Burgundy Village Community Center	126,809	133,489	133,971	145,284	(11,313)
116 Integrated Pest Management Program	2,218,928	2,570,650	1,954,953	1,701,500	253,453
118 Consolidated Community Funding Pool	263,525	49,143	1,415	0	1,415
119 Contributory Fund	151,110	1,246,365	164,742	50,000	114,742
120 E-911 Fund	7,426,337	11,505,056	6,365,473	2,838,943	3,526,530
121 Dulles Rail Phase I Transportation Improvement District	7,512,571	26,186,239	40,961,970	61,286,291	(20,324,321)
141 Elderly Housing Programs	584,222	252,708	252,708	252,708	0
142 Community Development Block Grant	877,384	365,796	0	0	0
143 Homeowner and Business Loan Programs	4,750,672	4,931,489	0	0	0
144 Housing Trust Fund	23,577,642	10,493,748	229,060	229,060	0
145 HOME Investment Partnerships Grant	33,369	96,953	0	0	0
191 School Food & Nutrition Services	10,484,452	9,568,064	0	0	0
192 School Grants & Self Supporting	8,690,556	8,545,092	0	0	0
193 School Adult & Community Education	997,863	829,636	0	0	0
<b>Total Special Revenue Funds</b>	<b>\$376,368,680</b>	<b>\$410,057,530</b>	<b>\$175,908,507</b>	<b>\$146,954,172</b>	<b>\$28,954,335</b>
<b>G20 Debt Service Funds</b>					
200/201 Consolidated Debt Service	\$11,857,428	\$8,230,526	\$0	\$0	\$0
<b>Total Debt Service Funds</b>	<b>\$11,857,428</b>	<b>\$8,230,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## FY 2008 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	Balance 6/30/05	Balance 6/30/06	Balance 6/30/07	Balance 6/30/08	Appropriated From/ (Added to) Surplus
<b>G30 Capital Project Funds</b>					
300 Countywide Roadway Improvement Fund	\$1,894,649	\$1,005,908	\$0	\$0	\$0
301 Contributed Roadway Improvement Fund	30,641,193	31,296,788	0	0	0
302 Library Construction	957,272	9,715,936	0	0	0
303 County Construction	49,547,070	63,027,959	0	0	0
304 Transportation Improvements	5,154,175	21,315,899	0	0	0
306 Northern Virginia Regional Park Authority	(2,500,000)	0	0	0	0
307 Pedestrian Walkway Improvements	3,627,213	1,463,948	0	0	0
308 Public Works Construction <sup>1</sup>	6,778,841	6,043,807	0	0	0
309 Metro Operations & Construction	1,882,881	18,067,079	1,090,767	0	1,090,767
310 Storm Drainage Bond Construction	2,612,912	1,298,411	0	0	0
311 County Bond Construction	5,510,657	13,291,326	0	0	0
312 Public Safety Construction	143,621,189	109,946,442	0	0	0
313 Trail Construction <sup>2</sup>	41,081	36,955	0	0	0
314 Neighborhood Improvement Program	425,286	432,310	91,508	111,508	(20,000)
315 Commercial Revitalization Program	1,356,019	793,994	0	0	0
316 Pro Rata Share Drainage Construction	4,880	5,404	0	0	0
317 Capital Renewal Construction	0	10,950,245	0	0	0
318 Stormwater Management Program	0	13,571,797	0	0	0
319 The Penny for Affordable Housing Fund	0	2,865,921	0	0	0
340 Housing Assistance Program	2,393,611	1,379,396	3,662	3,662	0
341 Housing General Obligation Bond Construction	13,657	13,657	13,657	13,657	0
370 Park Authority Bond Construction	20,251,978	9,073,356	0	0	0
390 School Construction	11,358,258	(4,420,773)	0	0	0
<b>Total Capital Project Funds</b>	<b>\$285,572,822</b>	<b>\$311,175,765</b>	<b>\$1,199,594</b>	<b>\$128,827</b>	<b>\$1,070,767</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$898,375,967</b>	<b>\$992,744,463</b>	<b>\$368,850,352</b>	<b>\$313,035,364</b>	<b>\$55,814,988</b>
<b>PROPRIETARY FUNDS</b>					
<b>G40 Enterprise Funds</b>					
400 Sewer Revenue	\$62,124,239	\$58,435,627	\$55,601,336	\$50,670,949	\$4,930,387
401 Sewer Operation and Maintenance	10,505,045	6,355,508	85,892	483,462	(397,570)
402 Sewer Construction Improvements	34,946,272	40,053,464	0	0	0
403 Sewer Bond Parity Debt Service	956,392	1,103,444	1,103,444	1,103,444	0
406 Sewer Bond Debt Reserve	6,900,348	6,900,348	16,606,348	16,606,348	0
407 Sewer Bond Subordinate Debt Service	441,560	742,909	920,157	920,157	0
408 Sewer Bond Construction	18,043,051	18,972,199	85,857,719	86,607,719	(750,000)
<b>Total Enterprise Funds</b>	<b>\$133,916,907</b>	<b>\$132,563,499</b>	<b>\$160,174,896</b>	<b>\$156,392,079</b>	<b>\$3,782,817</b>

## FY 2008 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	Balance 6/30/05	Balance 6/30/06	Balance 6/30/07	Balance 6/30/08	Appropriated From/ (Added to) Surplus
<b>G50 Internal Service Funds</b>					
500 Retiree Health Benefits Fund	\$438,700	\$317,965	\$31,890	\$50,000	(\$18,110)
501 County Insurance Fund	29,972,218	34,224,884	38,037,371	37,682,811	354,560
503 Department of Vehicle Services	25,967,204	34,561,090	20,552,693	18,297,820	2,254,873
504 Document Services Division	476,479	1,502,625	777,850	1,060,399	(282,549)
505 Technology Infrastructure Services	6,397,996	7,646,278	3,388,046	2,674,032	714,014
506 Health Benefits Trust Fund	27,988,758	48,207,555	50,330,856	62,759,098	(12,428,242)
590 School Insurance Fund	17,703,712	22,134,839	22,135,439	22,135,439	0
591 School Health Benefits Trust	35,996,144	43,098,681	0	0	0
592 School Central Procurement	407,012	664,983	664,983	664,983	0
<b>Total Internal Service Funds</b>	<b>\$145,348,223</b>	<b>\$192,358,900</b>	<b>\$135,919,128</b>	<b>\$145,324,582</b>	<b>(\$9,405,454)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$279,265,130</b>	<b>\$324,922,399</b>	<b>\$296,094,024</b>	<b>\$301,716,661</b>	<b>(\$5,622,637)</b>
<b>FIDUCIARY FUNDS</b>					
<b>G60 Trust Funds</b>					
600 Uniformed Employees Retirement Trust Fund	\$836,684,846	\$942,648,274	\$1,003,167,637	\$1,070,808,570	(\$67,640,933)
601 Fairfax County Employees' Retirement Trust Fund	2,307,321,603	2,460,951,499	2,580,872,488	2,699,387,744	(118,515,256)
602 Police Retirement Trust Fund	735,092,033	800,424,526	844,181,102	893,120,384	(48,939,282)
691 Educational Employees' Retirement	1,647,713,156	1,727,603,751	1,790,139,852	1,920,987,013	(130,847,161)
<b>Total Trust Funds</b>	<b>\$5,526,811,638</b>	<b>\$5,931,628,050</b>	<b>\$6,218,361,079</b>	<b>\$6,584,303,711</b>	<b>(\$365,942,632)</b>
<b>G70 Agency Funds</b>					
700 Route 28 Taxing District	\$656	\$1,872	\$1,872	\$0	\$1,872
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$5,526,812,294</b>	<b>\$5,931,629,922</b>	<b>\$6,218,362,951</b>	<b>\$6,584,303,711</b>	<b>(\$365,940,760)</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$6,704,453,391</b>	<b>\$7,249,296,784</b>	<b>\$6,883,307,327</b>	<b>\$7,199,055,736</b>	<b>(\$315,748,409)</b>

<sup>1</sup> Due to the small number of active projects in Fund 308, Public Works Construction, all revenues, expenditures, and fund balances have been reflected in Fund 303, County Construction, Fund 304, Transportation Improvements, and Fund 318, Stormwater Management Program, beginning in FY 2007. This action officially eliminated Fund 308 and allowed for similar projects to be accounted for in a more appropriate fund.

<sup>2</sup> Due to the small number of active projects in Fund 313, Trail Construction, all revenues, expenditures, and fund balances have been reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313, allowed for all walkway, trail and sidewalk projects to be accounted for in one fund, and resulted in a name change for Fund 307 from Sidewalk Construction to Pedestrian Walkway Improvements.

**GENERAL FUND PROPERTY TAX RATES  
FY 1998 - FY 2008  
(per \$100 assessed valuation)**

Tax Category	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 Advertised
<b>Real Estate</b>	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.21	\$1.16	\$1.13	\$1.00	\$0.89	\$0.89
Public Service	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.89	0.89
<b>Personal Property<sup>1</sup></b>	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57
Special Subclass <sup>2</sup>	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Machinery and Tools	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57
Research and Development	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57
Mobile Homes <sup>3</sup>	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.89	0.89
Public Service	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.89	0.89

<sup>1</sup> Includes vehicles owned by individuals, businesses and Public Service Corporations, business furniture and fixtures, and computers.

<sup>2</sup> On April 30, 1990, the Board of Supervisors established a subclass for personal property taxation purposes. This subclass includes vehicles specifically equipped for the handicapped, privately-owned vans used for van pools, and vehicles belonging to volunteer fire and rescue squad members. The same rate also applies to antique automobiles. Beginning in FY 1996, the special subclass includes vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations. In FY 2000, boats were added to the special subclass. As part of the FY 2007 budget process, the Board of Supervisors included reserve deputy sheriffs in the special subclass.

<sup>3</sup> In accordance with the Code of Virginia, mobile homes are considered a separate class of Personal Property and are assessed and taxed in the same manner as local real property.

## SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES FY 1998 - FY 2008

Tax Category	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 Advertised
<b>Sewage Rates</b>											
Sewer Charge (per 1,000 gal.)	\$2.60	\$2.70	\$2.70	\$2.81	\$2.88	\$2.95	\$3.03	\$3.20	\$3.28	\$3.50	\$3.74
Availability Fee - Single Family Home	\$4,621	\$4,621	\$4,621	\$4,898	\$5,069	\$5,247	\$5,431	\$5,621	\$5,874	\$6,138	\$6,506
<b>Refuse Rates</b>											
Collection (per unit)	\$240	\$240	\$210	\$210	\$210	\$210	\$210	\$240	\$270	\$315	\$330
Disposal (per ton)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$48.00	\$48.00	\$50.00	\$52.00
Leaf Collection <sup>1</sup>	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.015	\$0.015	\$0.015	\$0.015
<b>Community Centers</b>											
Lee - Burgundy Village <sup>1</sup>	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Dranesville - McLean <sup>1</sup>	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028
Hunter Mill - Reston <sup>1</sup>	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.052	\$0.052	\$0.052	\$0.052	\$0.047	\$0.047
<b>Other Special Taxing Districts</b>											
Route 28 Corridor <sup>1</sup>	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Dulles Rail Phase I <sup>1</sup> Integrated Pest Management Program <sup>1,2</sup>	\$0.0000	\$0.0000	\$0.0000	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010
<b>Consumer Utility Tax - Telephone<sup>3</sup></b>											
Rate on Local Charges	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2% <sup>4</sup>
Residential Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	-
Commercial Ceiling	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	-
<b>E-911 Tax (monthly per line)<sup>3</sup></b>	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$2.50	\$2.50	\$3.00	\$3.00	\$3.00 <sup>4</sup>
<b>Mobile Telecommunications Tax<sup>3</sup></b>											
Rate per Bill	-	-	-	-	-	-	10.0%	10.0%	10.0%	10.0%	10.0% <sup>4</sup>
Ceiling	-	-	-	-	-	-	\$30	\$30	\$30	\$30	-
<b>Communication Sales and Use Tax<sup>3</sup></b>											
Statewide Rate per Bill	-	-	-	-	-	-	-	-	-	5.0%	5.0% <sup>4</sup>
Statewide E-911 Component	-	-	-	-	-	-	-	-	-	\$0.75	\$0.75 <sup>4</sup>

<sup>1</sup> Per \$100 of assessed value.

<sup>2</sup> This tax was suspended in FY 1998 through FY 2000 due to reduced treatment needs and was reinstated in FY 2001 to address increased treatment requirements for pests.

<sup>3</sup> Effective January 1, 2007, the 2006 General Assembly enacted legislation that replaced local telecommunication taxes with a statewide Communication Sales and Use Tax of 5 percent. The legislation eliminates local authority to tax telephone, wireless telephone services, or levy cable franchise fees (upon current contract expiration.) The Communication Sales and Use Tax will be applied to these services, as well as, satellite TV and radio, long distance charges, and Internet telephone services. The legislation also replaces the local E-911 fee with a statewide fee of \$0.75 per telephone line.

<sup>4</sup> During FY 2007, the Consumer Utility Tax on Telephones and the Local Mobile Telecommunications Tax were in effect from July 1, 2006 through December 31, 2006. During this period the E-911 Fee was levied at \$3.00 per line. For the remainder of FY 2007, the Communications Sales and Use Tax was in effect and the E-911 fee was \$0.75 per line.

## CONSUMER UTILITY TAXES ON ELECTRICITY AND NATURAL GAS

### ELECTRICITY

### NATURAL GAS

ELECTRICITY			NATURAL GAS		
Customer Class as Defined by Electric Power Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001 <sup>1</sup>	Customer Class as Defined by Natural Gas Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001 <sup>1</sup>
<b>Residential</b>	8% of first \$50	\$0.00605 per kWh	<b>Residential</b>	8% of first \$50	\$0.05259 per CCF
Minimum	8% of \$7 bill or \$0.56	+ \$0.56 per bill	Minimum	8% of \$7 bill or \$0.56	+ \$0.56 per bill
Maximum	\$4.00 per bill	\$4.00 per bill	Maximum	\$4.00 per bill	\$4.00 per bill
<b>Master Metered</b>			<b>Master Metered</b>		
<b>Apartments</b>	8% of bill	\$0.00323 per kWh	<b>Apartments</b>	8% of bill	\$0.01192 per CCF
Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	+ \$0.56 / dwelling unit	Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	+ \$0.56 / dwelling unit
Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 / dwelling unit	Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 / dwelling unit
<b>Commercial</b>	10% of first \$10,000	\$0.00594 per kWh	<b>Nonresidential</b>	10% of first \$3,000	\$0.04794 per CCF
Minimum	10% of \$11.47 bill or \$1.15 per bill	+ \$1.15 per bill	Minimum	10% of \$8.45 bill or \$0.845	+ \$0.845 per bill
Maximum	\$1,000 per bill	\$1,000 per bill	Maximum	\$300 per bill	\$300 per bill
<b>Industrial</b>	10% of first \$10,000	\$0.00707 per kWh	<b>Nonresidential</b>		
Minimum	10% of \$11.47 bill or \$1.15 per bill	+ \$1.15 per bill	<b>Interruptible</b>	4.5% of first \$6,667	\$0.00563 per CCF
Maximum	\$1,000 per bill	\$1,000 per bill	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 electricity and 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 is based on usage.

## ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS GENERAL FUND, FISCAL YEARS 2006-2008

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>ASSESSED VALUATION OF TAXABLE PROPERTY</b>				
<b>Real Estate</b>				
Local Assessment	\$178,818,426,150	\$219,405,403,770	\$219,405,403,770	\$228,499,236,560
Public Service Corporations	950,706,646	1,111,166,340	1,025,673,524	1,076,957,200
Supplementals and Norfolk Plan	1,188,198,907	654,005,917	654,005,917	590,442,729
Less: Tax Relief for Elderly/Disabled	(2,178,090,186)	(2,583,402,570)	(2,908,000,000)	(3,099,660,925)
Less: Exonerations/Certificates/Tax Abatements	(902,100,348)	(1,150,307,442)	(1,150,307,442)	(1,275,202,787)
<b>Total Real Estate Taxable Valuation</b>	<b>\$177,877,141,169</b>	<b>\$217,436,866,015</b>	<b>\$217,026,775,769</b>	<b>\$225,791,772,777</b>
<b>Personal Property</b>				
Vehicles	\$10,117,676,769	\$10,651,363,135	\$10,585,838,235	\$10,624,654,227
Business Property (excluding vehicles)	2,197,331,471	2,339,049,653	2,339,094,698	2,313,919,590
Mobile Homes	25,531,703	25,655,586	26,640,264	26,361,965
Other Personal Property <sup>1</sup>	9,094,644	9,646,199	9,604,783	9,496,940
Public Service Corporations	1,960,542,621	1,947,660,600	2,154,859,878	2,196,652,937
<b>Total Personal Property Valuation</b>	<b>\$14,310,177,208</b>	<b>\$14,973,375,173</b>	<b>\$15,116,037,858</b>	<b>\$15,171,085,659</b>
<b>Total Taxable Property Valuation</b>	<b>\$192,187,318,377</b>	<b>\$232,410,241,188</b>	<b>\$232,142,813,627</b>	<b>\$240,962,858,436</b>
<b>TAX RATE (per \$100 assessed value)</b>				
<b>Real Estate</b>				
Regular-Local Assessment	\$1.00	\$0.89	\$0.89	\$0.89
Public Service Corporations-Equalized	1.00	0.89	0.89	0.89
<b>Personal Property</b>				
Vehicle/Business/Other	\$4.57	\$4.57	\$4.57	\$4.57
Public Service Corporations-Equalized	1.00	0.89	0.89	0.89
Mobile Homes	1.00	0.89	0.89	0.89

<sup>1</sup> Other Personal Property includes boats, trailers, and miscellaneous.

## ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS GENERAL FUND, FISCAL YEARS 2006-2008

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>LEVIES AND COLLECTIONS</b>				
<b>Property Tax Levy</b>				
Real Estate Tax Levy	\$1,778,903,038	\$1,935,188,106	\$1,931,538,303	\$2,009,546,704
Personal Property Tax Levy	491,098,522	517,145,749	511,758,928	514,621,108
<b>Total Property Tax Levy</b>	<b>\$2,270,001,560</b>	<b>\$2,452,333,855</b>	<b>\$2,443,297,231</b>	<b>\$2,524,167,812</b>
<b>Property Tax Collections</b>				
Collection of Current Taxes <sup>2</sup>	\$2,253,875,705	\$2,431,340,348	\$2,422,510,915	\$2,503,011,806
Percentage of Total Levy Collected	99.3%	99.1%	99.1%	99.2%
Net Collections of Delinquent Taxes	27,523,583	20,366,594	23,919,332	23,919,332
<b>Total Property Tax Collections</b>	<b>\$2,281,399,288</b>	<b>\$2,451,706,942</b>	<b>\$2,446,430,247</b>	<b>\$2,526,931,138</b>
Yield of \$0.01 per \$100 of Real Estate Tax Collections	\$17,918,968	\$21,855,582	\$21,835,637	\$22,712,940
Yield of \$0.01 per \$100 of Personal Property Tax Collections	\$1,011,096	\$1,063,881	\$1,048,445	\$1,053,742

<sup>2</sup> Beginning in FY 2007, Real Estate collections include taxes directed to Fund 318, Stormwater Management Program and to Fund 319, The Penny for Affordable Housing Fund. Taxes totalling \$21.9 million in FY 2007 and \$22.7 million in FY 2008 were directed to each fund.

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>TOTAL REAL PROPERTY TAXES</u></b>						
Real Estate Tax - Current	\$1,762,645,015	\$1,873,990,061	\$1,871,112,411	\$1,946,761,935	\$75,649,524	4.0%
R. E. Tax - Public Service Corps	9,484,106	9,889,379	9,128,494	9,584,918	456,424	5.0%
<b>Subtotal R. E. Tax - Current</b>	<b>\$1,772,129,121</b>	<b>\$1,883,879,440</b>	<b>\$1,880,240,905</b>	<b>\$1,956,346,853</b>	<b>\$76,105,948</b>	<b>4.0%</b>
R. E. Tax Penalties - Current	\$4,449,546	\$1,565,067	\$4,449,546	\$4,449,546	\$0	0.0%
R. E. Tax Interest - Current	112,840	447,123	112,840	112,840	0	0.0%
R. E. Tax Delinquent - 1st Year	4,287,768	2,027,203	4,287,768	4,287,768	0	0.0%
R. E. Tax Penalties - 1st Year Delinquent	724,329	279,710	724,329	724,329	0	0.0%
R. E. Tax Interest - 1st Year Delinquent	60,483	306,494	60,483	60,483	0	0.0%
R. E. Tax Delinquent - 2nd Year	1,318,266	805,068	1,318,266	1,318,266	0	0.0%
R. E. Tax Penalties - 2nd Year Delinquent	101,710	110,890	101,710	101,710	0	0.0%
R. E. Tax Interest - 2nd Year Delinquent	22,554	242,862	22,554	22,554	0	0.0%
R. E. Tax - Prior Years	503,815	2,561,509	503,815	503,815	0	0.0%
R. E. PSC - Penalty Current	27,959	0	27,959	27,959	0	0.0%
R. E. PSC - Interest Current	420	11,222	420	420	0	0.0%
R.E. PSC - Prior Years	105,766	2,530	105,766	105,766	0	0.0%
<b>Subtotal R. E. Tax - Delinquents</b>	<b>\$11,715,456</b>	<b>\$8,359,678</b>	<b>\$11,715,456</b>	<b>\$11,715,456</b>	<b>\$0</b>	<b>0.0%</b>
<b><u>TOTAL REAL PROPERTY TAXES</u></b>						
	<b>\$1,783,844,578</b>	<b>\$1,892,239,118</b>	<b>\$1,891,956,361</b>	<b>\$1,968,062,309</b>	<b>\$76,105,948</b>	<b>4.0%</b>
<b><u>PERSONAL PROPERTY TAXES</u></b>						
Personal Property Tax - Current	\$257,548,533	\$274,639,763	\$267,579,310	\$270,002,295	\$2,422,985	0.9%
P. P. Tax - Public Service Corps	19,961,096	17,707,201	19,576,756	19,948,714	371,958	1.9%
<b>Subtotal P. P. Tax - Current</b>	<b>\$277,509,629</b>	<b>\$292,346,964</b>	<b>\$287,156,066</b>	<b>\$289,951,009</b>	<b>\$2,794,943</b>	<b>1.0%</b>



# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
P. P. Tax Penalties - Current	\$4,682,721	\$2,945,508	\$4,682,721	\$4,682,721	\$0	0.0%
P. P. Tax Interest - Current	168,483	139,960	168,483	168,483	0	0.0%
P. P. Tax Delinquent - 1st Year	3,776,519	4,237,303	3,776,519	3,776,519	0	0.0%
P. P. Tax Penalties - 1st Year Delinquent	395,109	504,773	395,109	395,109	0	0.0%
P. P. Tax Interest - 1st Year Delinquent	125,705	103,812	125,705	125,705	0	0.0%
P. P. Tax Delinquent - 2nd Year	1,410,704	2,051,089	1,410,704	1,410,704	0	0.0%
P. P. Tax Penalties - 2nd Year Delinquent	130,208	123,092	130,208	130,208	0	0.0%
P. P. Tax Interest - 2nd Year Delinquent	82,491	58,887	82,491	82,491	0	0.0%
P. P. Tax Delinquent - 3rd Year	776,668	920,222	776,668	776,668	0	0.0%
P. P. Tax Penalties - 3rd Year Delinquent	107,804	141,846	107,804	107,804	0	0.0%
P. P. Tax Interest - 3rd Year Delinquent	117,313	126,414	117,313	117,313	0	0.0%
P. P. Tax Prior Years	430,151	654,010	430,151	430,151	0	0.0%
<b>Subtotal P. P. Tax - Delinquent</b>	<b>\$12,203,876</b>	<b>\$12,006,916</b>	<b>\$12,203,876</b>	<b>\$12,203,876</b>	<b>\$0</b>	<b>0.0%</b>
<hr/>						
<b>TOTAL PERSONAL PROPERTY TAXES</b>	<b>\$289,713,506</b>	<b>\$304,353,880</b>	<b>\$299,359,942</b>	<b>\$302,154,885</b>	<b>\$2,794,943</b>	<b>0.9%</b>
<hr/>						
<b><u>GENERAL OTHER LOCAL TAXES</u></b>						
Short-Term Daily Rental	\$631,133	\$673,284	\$673,284	\$686,750	\$13,466	2.0%
Vehicle Decals	19,572,404	0	0	0	0	-
Bank Franchise Tax	7,571,355	6,803,519	6,803,519	7,007,625	204,106	3.0%
Cigarette Tax	10,381,450	11,532,018	10,381,450	10,381,450	0	0.0%
Gross Receipts Tax on Rental Cars	2,980,651	2,311,724	2,634,652	2,687,345	52,693	2.0%
Land Transfer Fees	36,533	39,935	36,533	36,533	0	0.0%
Mobile Telecommunications Tax	15,374,016	11,858,749	6,808,192	0	(6,808,192)	-100.0%
Communication Sales and Use Tax	0	0	26,974,513	53,949,026	26,974,513	100.0%
<b>Subtotal</b>	<b>\$56,547,541</b>	<b>\$33,219,229</b>	<b>\$54,312,143</b>	<b>\$74,748,729</b>	<b>\$20,436,586</b>	<b>37.6%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Sales Tax - Local	\$152,386,843	\$166,027,049	\$158,482,318	\$164,029,198	\$5,546,880	3.5%
Sales Tax - Mobile Home	88,686	106,187	106,187	109,900	3,713	3.5%
<b>Subtotal Sales Tax</b>	<b>\$152,475,529</b>	<b>\$166,133,236</b>	<b>\$158,588,505</b>	<b>\$164,139,098</b>	<b>\$5,550,593</b>	<b>3.5%</b>
Deed of Conveyance Tax	\$9,504,114	\$9,804,572	\$6,735,135	\$6,735,135	\$0	0.0%
Recordation Tax	41,890,983	38,869,512	28,416,918	26,569,818	(1,847,100)	-6.5%
<b>Subtotal Deed of Conveyance/Recordation</b>	<b>\$51,395,097</b>	<b>\$48,674,084</b>	<b>\$35,152,053</b>	<b>\$33,304,953</b>	<b>(\$1,847,100)</b>	<b>-5.3%</b>
Transient Occupancy Tax	\$8,970,995	\$9,702,088	\$9,563,080	\$10,041,234	\$478,154	5.0%
Transient Occupancy Tax – Additional	9,712,145	9,702,088	10,353,147	10,870,804	517,657	5.0%
<b>Subtotal Transient Occupancy Tax</b>	<b>\$18,683,140</b>	<b>\$19,404,176</b>	<b>\$19,916,227</b>	<b>\$20,912,038</b>	<b>\$995,811</b>	<b>5.0%</b>
<b>TOTAL Other Local Taxes</b>	<b>\$279,101,308</b>	<b>\$267,430,725</b>	<b>\$267,968,928</b>	<b>\$293,104,818</b>	<b>\$25,135,890</b>	<b>9.4%</b>
Electric Utility Tax - Dominion Virginia Power	\$33,650,561	\$34,365,488	\$34,365,488	\$35,061,643	\$696,155	2.0%
Electric Utility Tax - No. Va. Elec.	1,604,020	1,678,614	1,678,614	1,712,186	33,572	2.0%
<b>Subtotal Electric Utility Tax</b>	<b>\$35,254,581</b>	<b>\$36,044,102</b>	<b>\$36,044,102</b>	<b>\$36,773,829</b>	<b>\$729,727</b>	<b>2.0%</b>
Telephone Utility Tax - Verizon	\$33,286,047	\$34,131,050	\$15,375,378	\$0	(\$15,375,378)	-100.0%
Telephone Utility Tax - Misc.	10,371,878	6,401,058	4,790,943	0	(4,790,943)	-100.0%
<b>Subtotal Telephone Utility Tax</b>	<b>\$43,657,925</b>	<b>\$40,532,108</b>	<b>\$20,166,321</b>	<b>\$0</b>	<b>(\$20,166,321)</b>	<b>-100.0%</b>
Gas Utility Tax - Washington Gas	\$8,545,379	\$9,235,268	\$8,673,559	\$8,715,197	\$41,638	0.5%
Gas Utility Tax - Columbia Gas of VA	439,184	465,735	445,770	447,910	2,140	0.5%
<b>Subtotal Gas Utility Tax</b>	<b>\$8,984,563</b>	<b>\$9,701,003</b>	<b>\$9,119,329</b>	<b>\$9,163,107</b>	<b>\$43,778</b>	<b>0.5%</b>
<b>TOTAL Consumer Utility Tax</b>	<b>\$87,897,069</b>	<b>\$86,277,213</b>	<b>\$65,329,752</b>	<b>\$45,936,936</b>	<b>(\$19,392,817)</b>	<b>-29.7%</b>
Electric Consumption Tax	\$3,221,147	\$3,001,163	\$3,290,557	\$3,356,368	\$65,811	2.0%
Natural Gas Consumption Tax	706,860	903,820	721,753	721,753	0	0.0%
<b>Total Consumption Tax</b>	<b>\$3,928,006</b>	<b>\$3,904,983</b>	<b>\$4,012,310</b>	<b>\$4,078,121</b>	<b>\$65,811</b>	<b>1.6%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
BPOL Tax - Amusements	\$229,098	\$194,114	\$231,389	\$233,703	\$2,314	1.0%
BPOL Tax - Builders and Developers	1,161,818	1,023,032	1,023,032	1,069,068	46,036	4.5%
BPOL Tax - Business Service Occupation	21,637,746	22,693,710	22,693,710	23,714,927	1,021,217	4.5%
BPOL Tax - Personal Service Occupation	4,846,763	5,092,885	5,092,885	5,322,065	229,180	4.5%
BPOL Tax - Contractors	7,161,792	7,038,660	7,038,660	7,355,400	316,740	4.5%
BPOL Tax - Hotels and Motels	1,421,635	1,274,696	1,488,452	1,555,432	66,980	4.5%
BPOL Tax - Prof. & Spec Occupations	14,191,858	13,997,604	14,843,990	15,511,970	667,980	4.5%
BPOL Tax - Rent of House, Apt & Condo	8,358,455	8,838,767	8,838,767	9,277,167	438,400	5.0%
BPOL Tax - Repair Service	1,967,186	2,181,087	2,181,087	2,279,236	98,149	4.5%
BPOL Tax - Retail Merchants	25,442,442	26,907,178	26,907,178	28,118,000	1,210,822	4.5%
BPOL Tax - Wholesale Merchants	1,484,924	1,660,789	1,514,622	1,582,780	68,158	4.5%
BPOL Tax - Real Estate Brokers	2,546,347	2,572,012	2,572,012	2,687,753	115,741	4.5%
BPOL Tax - Money Lenders	1,958,008	2,017,137	2,017,137	2,107,908	90,771	4.5%
BPOL Tax - Telephone Companies	1,527,753	1,597,023	1,597,023	1,668,890	71,867	4.5%
BPOL Tax - Consultant/Specialist	30,738,192	32,724,081	32,872,725	34,976,580	2,103,855	6.4%
BPOL Tax - Research and Development	495,466	440,368	515,285	538,473	23,188	4.5%
<b>Subtotal BPOL - Current</b>	<b>\$125,169,480</b>	<b>\$130,253,143</b>	<b>\$131,427,954</b>	<b>\$137,999,352</b>	<b>\$6,571,398</b>	<b>5.0%</b>
BPOL Tax - Penalties & Interest - Current Year	(\$107,765)	\$50,000	\$50,000	\$50,000	\$0	0.0%
BPOL Tax - Delinquent Taxes - Prior Years	1,898,189	800,000	1,809,588	1,809,588	0	0.0%
BPOL Tax - Delinquent Penalty & Interest - Prior Years	219,164	150,000	150,000	150,000	0	0.0%
<b>Subtotal BPOL - Delinquents</b>	<b>\$2,009,588</b>	<b>\$1,000,000</b>	<b>\$2,009,588</b>	<b>\$2,009,588</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Business, Professional &amp; Occupational Licenses</b>	<b>\$127,179,068</b>	<b>\$131,253,143</b>	<b>\$133,437,542</b>	<b>\$140,008,940</b>	<b>\$6,571,398</b>	<b>4.9%</b>
<b>TOTAL GENERAL OTHER LOCAL TAXES</b>	<b>\$498,105,451</b>	<b>\$488,866,064</b>	<b>\$470,748,532</b>	<b>\$483,128,815</b>	<b>\$12,380,283</b>	<b>2.6%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>PERMITS, FEES &amp; REGULATORY LICENSES</u></b>						
Building Permits - Residential	\$6,777,668	\$6,344,059	\$6,344,059	\$6,344,059	\$0	0.0%
Electrical Permits	2,500,718	2,052,508	2,052,508	2,052,508	0	0.0%
Plumbing Permits	1,879,596	1,748,565	1,748,565	1,748,565	0	0.0%
Mechanical Permits	1,656,535	1,458,105	1,458,105	1,458,105	0	0.0%
Cross Connection Charges	394,838	271,650	271,650	271,650	0	0.0%
Swimming Pool Inspection Licenses	1,450	430	430	430	0	0.0%
Home Improvement Inspection Licenses	2,953	17,566	17,566	17,566	0	0.0%
Elevator Inspection Licenses	1,225,358	1,035,240	1,035,240	1,035,240	0	0.0%
Appliance Permits	149,890	110,726	110,726	110,726	0	0.0%
Building Re-inspection Fees	49,796	31,782	31,782	31,782	0	0.0%
Electrical Re-inspection Fees	15,838	8,306	8,306	8,306	0	0.0%
Plumbing Re-inspection Fees	23,268	15,041	15,041	15,041	0	0.0%
Mechanical Re-inspection Fees	7,102	9,268	9,268	9,268	0	0.0%
Plan Resubmission Fee -New Construction	168,144	143,833	143,833	143,833	0	0.0%
Plan Resubmission Fee - Alteration Construction	374,791	106,216	106,216	106,216	0	0.0%
<b>Subtotal Inspection Services</b>	<b>\$15,227,945</b>	<b>\$13,353,295</b>	<b>\$13,353,295</b>	<b>\$13,353,295</b>	<b>\$0</b>	<b>0.0%</b>
Site Plan Fees	\$3,281,393	\$3,087,140	\$3,087,140	\$3,087,140	\$0	0.0%
Subdivision Plat Fees	396,761	508,500	508,500	508,500	0	0.0%
Subdivision Plan Fees	1,917,160	2,925,133	2,925,133	2,925,133	0	0.0%
Utility Permit Fees	13,980	49,016	49,016	49,016	0	0.0%
Developer Bond Extension	830,103	964,491	964,491	964,491	0	0.0%
Inspection - Site Plans	1,994,295	3,198,268	3,198,268	3,198,268	0	0.0%
Inspection - Subplans	1,199,362	2,514,157	2,514,157	2,514,157	0	0.0%
<b>Subtotal Design Review</b>	<b>\$9,633,053</b>	<b>\$13,246,705</b>	<b>\$13,246,705</b>	<b>\$13,246,705</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Inspection Services and Design Review</b>	<b>\$24,860,999</b>	<b>\$26,600,000</b>	<b>\$26,600,000</b>	<b>\$26,600,000</b>	<b>\$0</b>	<b>0.0%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Zoning Fees	\$974,737	\$964,188	\$995,683	\$1,015,597	\$19,914	2.0%
Sign Permit Fees	64,850	62,560	62,560	67,850	5,290	8.5%
Quarry Inspection Fees	21,864	20,573	22,520	23,196	676	3.0%
Board of Zoning Appeals Fees	128,628	146,357	128,628	128,628	0	0.0%
Agricultural/Forrest District Application Fee	0	250	250	250	0	0.0%
Wetlands Permits	0	300	300	300	0	0.0%
Non-Residential Use Permits Fees (NON-RUP's fees)	93,957	91,000	93,957	93,957	0	0.0%
Zoning Compliance Letters/Temp Special Permits	128,221	151,966	151,966	151,966	0	0.0%
<b>TOTAL Zoning Revenue</b>	<b>\$1,412,256</b>	<b>\$1,437,194</b>	<b>\$1,455,864</b>	<b>\$1,481,744</b>	<b>\$25,880</b>	<b>1.8%</b>
Dog Licenses	\$255,452	\$256,103	\$256,103	\$258,664	\$2,561	1.0%
Auto Graveyard Licenses	250	100	100	100	0	0.0%
Bondsmen Licenses	60	300	300	150	(150)	-50.0%
Carnival Permits	30	0	30	30	0	0.0%
Dance Hall Licenses	1,800	2,300	2,300	2,300	0	0.0%
Fortune Teller Licenses	2,000	500	1,000	1,000	0	0.0%
Mixed Drink Establishment Licenses	100,358	117,165	117,165	117,165	0	0.0%
Land Use Assessment Application Fees	922	600	600	600	0	0.0%
Massage Therapy Permits	24,045	25,872	25,872	26,389	517	2.0%
Election Filing Fees	0	700	700	700	0	0.0%
Concealed Weapon Permits	48,101	46,200	48,101	84,735	36,634	76.2%
Precious Metal Dealers Licenses	4,065	4,925	4,925	4,925	0	0.0%
Solicitors Licenses	6,420	8,000	6,420	6,420	0	0.0%
Going Out of Business Fees	780	500	780	780	0	0.0%
Fire Prevention Code Permits	915,478	931,800	931,800	931,800	0	0.0%
Fire Marshal Fees	2,639,889	2,779,841	2,639,889	2,639,889	0	0.0%
Acceptance Test Overtime Fees	407,760	373,223	373,223	373,223	0	0.0%
Home Childcare Permits	28,139	28,560	28,560	28,560	0	0.0%
Tax Abatement Application Fees	500	2,500	2,500	2,500	0	0.0%
Alarm Systems Registrations	67,420	81,185	67,420	67,420	0	0.0%
Taxicab Licenses	133,440	133,776	137,071	137,071	0	0.0%
<b>Subtotal Misc. Permits, Fees &amp; Licenses</b>	<b>\$4,636,909</b>	<b>\$4,794,150</b>	<b>\$4,644,859</b>	<b>\$4,684,421</b>	<b>\$39,562</b>	<b>0.9%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Sanitation Inspection Licenses	\$1,035	\$850	\$850	\$850	\$0	0.0%
Septic Tank Permits	62,565	64,550	62,565	62,565	0	0.0%
Septic Tank Truck Licenses	52,909	47,000	47,000	47,000	0	0.0%
Well Water Supply Permits	32,025	33,750	32,025	32,025	0	0.0%
Well Water Supply Licenses	750	1,350	750	750	0	0.0%
Routine Water Sample Fees	3,035	3,640	3,640	3,640	0	0.0%
Swimming Pool Licenses	165,495	170,791	170,791	172,499	1,708	1.0%
Portable Toilet Fees	510	550	550	550	0	0.0%
Private Schools/Day Care Center Licenses	12,556	13,000	13,000	13,000	0	0.0%
Food Establishment Operating Permits	85,330	87,203	141,690	145,825	4,135	2.9%
State Share Septic Tank Permits	46,945	52,173	46,945	46,945	0	0.0%
State Share Well Permit Fees	14,803	18,425	14,803	14,803	0	0.0%
Miscellaneous Environmental Fees	6,873	5,212	5,212	5,212	0	0.0%
Alternate Discharge Permits	0	103	103	103	0	0.0%
Site Development Review	15,340	15,780	15,780	15,780	0	0.0%
Building Permits Review	41,000	44,150	44,150	44,150	0	0.0%
Public Establishment Review	70,600	63,710	63,710	63,710	0	0.0%
Hotel Permits--State Health Fee	5,200	4,240	5,200	5,304	104	2.0%
Restaurants--State Health Fee	61,100	63,587	63,587	64,859	1,272	2.0%
Camps/Campgrounds--State Health Fee	200	280	280	280	0	0.0%
Plan Review--State Health Fee	11,800	9,476	9,476	9,476	0	0.0%
Alternative Sewage Systems Plan Review	21,750	14,850	14,850	14,850	0	0.0%
<b>Subtotal Health Dept. Permits, Fees &amp; Licenses</b>	<b>\$711,821</b>	<b>\$714,670</b>	<b>\$756,957</b>	<b>\$764,176</b>	<b>\$7,219</b>	<b>1.0%</b>
<b>TOTAL Misc. Permits Fees &amp; Licenses</b>	<b>\$5,348,730</b>	<b>\$5,508,820</b>	<b>\$5,401,816</b>	<b>\$5,448,597</b>	<b>\$46,781</b>	<b>0.9%</b>
<b>TOTAL PERMITS, FEES &amp; REGULATORY LICENSES</b>	<b>\$31,621,985</b>	<b>\$33,546,014</b>	<b>\$33,457,680</b>	<b>\$33,530,341</b>	<b>\$72,661</b>	<b>0.2%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>FINES AND FORFEITURES</u></b>						
Courthouse Maintenance Fees	\$397,464	\$393,824	\$393,824	\$393,824	\$0	0.0%
Criminal Justice Academy Fee	209,242	215,653	209,242	209,242	0	0.0%
Juvenile & Domestic Relations Court (J&DR) Fines/Interest	955	1,311	1,311	1,311	0	0.0%
General District Court Fines/Interest	100,222	111,413	111,413	111,413	0	0.0%
Circuit Court Fines and Penalties	149,857	153,376	153,376	156,444	3,068	2.0%
County Fines/Penalties	332,913	500	500	500	0	0.0%
County Fines - J&DR Court	134,900	151,070	134,900	139,400	4,500	3.3%
General District Court Fines	7,928,662	8,136,512	8,136,512	8,136,512	0	0.0%
Photo Red Light Violations	27,439	0	0	0	0	-
Court Security Fees	1,051,547	972,432	972,432	972,432	0	0.0%
Jail Fees / DNA Fees	113,451	110,189	113,451	115,720	2,269	2.0%
Parking Violations	3,304,379	3,181,423	2,709,591	2,709,591	0	0.0%
RMA Collection Agency Fees	(41,699)	75,000	0	0	0	-
State Set-Off Debt Service (SOF)	124,894	80,632	80,632	80,632	0	0.0%
County Fee - Administrative - Collections of Delinquent Taxes	473,808	855,340	473,808	473,808	0	0.0%
Attorney Fee - Collection of Delinquent Taxes	15,196	13,965	15,921	15,921	0	0.0%
Alarm Ordinance Violations	753,886	789,026	789,026	804,807	15,781	2.0%
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$15,077,117</b>	<b>\$15,241,666</b>	<b>\$14,295,939</b>	<b>\$14,321,557</b>	<b>\$25,618</b>	<b>0.2%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u></b>						
Interest on Investments	\$70,058,334	\$71,187,926	\$89,574,910	\$88,777,592	(\$797,318)	-0.9%
ACCA Rent	7,518	7,518	7,518	7,518	0	0.0%
Rent of Real Estate	2,157,911	2,255,577	2,255,577	2,255,577	0	0.0%
Sale of Equipment	6,980	7,700	7,700	7,700	0	0.0%
Cafeteria Commissions/Vending Machines	139,664	136,849	143,196	146,060	2,864	2.0%
Sale of Salvage	1,188	2,000	2,000	2,000	0	0.0%
Sale of Vehicles	105,607	35,318	35,318	35,318	0	0.0%
Lewinsville School Rent	145,236	144,912	149,458	152,447	2,989	2.0%
Hollin Hall School Rent	161,402	161,758	165,437	168,746	3,309	2.0%
Monopole Leases	442,730	427,131	454,407	465,114	10,707	2.4%
<b>TOTAL REV. FROM USE OF MONEY &amp; PROPERTY</b>	<b>\$73,226,569</b>	<b>\$74,366,689</b>	<b>\$92,795,521</b>	<b>\$92,018,072</b>	<b>(\$777,449)</b>	<b>-0.8%</b>
<b><u>CHARGES FOR SERVICES</u></b>						
EMS Transport Fee	\$10,217,854	\$7,956,000	\$10,422,211	\$10,630,655	\$208,444	2.0%
FCPS Legal Assistance Fees	37,445	35,997	35,997	35,997	0	0.0%
Commemorative Gifts	12,853	11,653	12,853	12,853	0	0.0%
Copying Machine Revenue - DPWES	43,579	20,888	20,888	20,888	0	0.0%
Copying Machine Revenue - Misc.	115,096	117,068	117,068	117,068	0	0.0%
Reimbursement for Recorded Tapes/FOIA Fees	19,191	22,348	19,191	19,191	0	0.0%
Proposed Vacation Fees	2,600	2,800	2,800	2,800	0	0.0%
Precinct Locator Sales	50	500	500	500	0	0.0%
County Attorney Fees	0	1,000	1,000	1,000	0	0.0%
Refuse Collection Fees	0	2,500	2,500	2,500	0	0.0%
Parental Support - Boys Probation House	30,327	17,579	30,327	30,327	0	0.0%
Parental Support - Girls Probation House	5,292	8,019	5,292	5,292	0	0.0%
Commonwealth's Attorney Fees	13,639	12,670	12,670	12,670	0	0.0%
Police Reports and Photo Fees	115,943	113,764	120,581	122,992	2,411	2.0%
Sheriff Fees	66,271	66,271	66,271	66,271	0	0.0%
Police Reimbursement	708,387	643,633	844,989	887,238	42,249	5.0%
Animal Shelter Fees	77,283	107,458	81,283	81,283	0	0.0%



# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Land Acquisition Charges for Services	31	1,100	0	0	0	-
Miscellaneous Charges for Services	342	18,500	66,070	67,391	1,321	2.0%
Parking Garage and Meter Fees	353,484	400,000	360,554	367,765	7,211	2.0%
Adoption Service Fees	3,912	5,547	5,547	3,912	(1,635)	-29.5%
Street Sign Fees	3,400	1,260	3,400	3,400	0	0.0%
Restricted Parking Fees / Residential Permit Parking Decals	12,450	31,570	15,430	15,740	310	2.0%
Comprehensive Plan Sales	2,482	5,900	2,482	3,000	518	20.9%
Sales - Mapping Division	23,945	25,147	28,454	29,023	569	2.0%
Publication Sales	62,990	62,092	62,092	62,902	810	1.3%
Training Seminars - DPWES	0	510	510	510	0	0.0%
Copay - Inmate Medical	17,716	15,973	15,973	15,973	0	0.0%
Coin-Operated Copiers	148,930	195,000	182,539	182,539	0	0.0%
Library Database Fees	4,132	2,784	4,132	4,132	0	0.0%
Library Overdue Penalties	1,665,088	1,669,163	1,665,088	1,665,088	0	0.0%
Employee Child Care Center Fees	689,436	730,281	730,281	744,887	14,606	2.0%
School Age Child Care (SACC) Fees	24,933,168	25,862,290	25,862,290	26,529,429	667,139	2.6%
County Clerk Fees	11,822,255	11,146,506	9,161,234	9,161,234	0	0.0%
FASTRAN Rider Fees	35,425	38,662	38,662	39,435	773	2.0%
<b>Subtotal Misc. Charges for Services</b>	<b>\$51,244,994</b>	<b>\$49,352,433</b>	<b>\$50,001,159</b>	<b>\$50,945,885</b>	<b>\$944,726</b>	<b>1.9%</b>
Art Activity Fees	\$19,527	\$0	\$7,500	\$7,500	\$0	0.0%
Recreation Athletic Programs	186,171	197,212	186,171	186,171	0	0.0%
Recreation Community Use Fees	42,886	39,486	39,486	39,486	0	0.0%
Recreation Classes Fees	2,405,749	2,426,760	2,405,749	2,405,749	0	0.0%
Recreation Neighborhood Center Fees	162,089	181,530	233,409	240,411	7,002	3.0%
Custodial Fees	205,391	0	0	125,000	125,000	-
Club 78	93,838	300,000	0	0	0	-
Employee Fitness Center Fee	54,173	52,371	54,173	55,256	1,083	2.0%
<b>Subtotal Recreation Revenue</b>	<b>\$3,169,824</b>	<b>\$3,197,359</b>	<b>\$2,926,488</b>	<b>\$3,059,573</b>	<b>\$133,085</b>	<b>4.5%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Pre-Screening for Nursing Homes	\$24,167	\$18,133	\$24,167	\$24,167	\$0	0.0%
Speech Fees	99,816	102,470	102,470	102,470	0	0.0%
Hearing Fees	12,161	13,073	13,073	13,073	0	0.0%
Vital Statistic Fees	531,646	630,840	553,266	564,331	11,065	2.0%
Dental Health Fees	8,059	10,700	8,059	8,059	0	0.0%
Pharmacy Fees	26,712	15,328	15,328	15,328	0	0.0%
X-Ray Fees	30,485	30,691	30,691	30,691	0	0.0%
General Medical Clinic Fees	990,565	1,053,158	990,565	990,565	0	0.0%
Family Planning Services	33,096	31,282	34,745	35,787	1,042	3.0%
Medicaid Dental Fees	65,866	70,223	70,223	71,627	1,404	2.0%
Lab Services Fees	304,532	287,109	311,714	317,948	6,234	2.0%
Administrative Fees - Health Dept	2,375	2,747	2,747	2,747	0	0.0%
Activities of Daily Living - Personal Care Service	1,644	3,121	1,644	1,644	0	0.0%
Medicaid Pediatric Clinic Visits	13,177	21,672	21,672	21,672	0	0.0%
Non-Medicaid Pediatric Clinic Visits	61	655	655	655	0	0.0%
Medicaid Maternal Clinic Visits	0	886	886	886	0	0.0%
Non-Medicaid Maternal Clinic Visits	49,968	37,647	37,647	38,400	753	2.0%
Dementia & Respite Care Program Fees	474	1,890	500	500	0	0.0%
Sewage Disposal/Well Water Evaluation	30,200	34,500	30,200	30,200	0	0.0%
Elderly Day Care Fees	751,214	801,815	801,815	884,528	82,713	10.3%
Elderly Day Care Medicaid Reimbursement	146,960	160,745	160,745	165,567	4,822	3.0%
<b>Subtotal Health Dept Revenue</b>	<b>\$3,123,178</b>	<b>\$3,328,685</b>	<b>\$3,212,812</b>	<b>\$3,320,845</b>	<b>\$108,033</b>	<b>3.4%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$57,537,996</b>	<b>\$55,878,477</b>	<b>\$56,140,459</b>	<b>\$57,326,303</b>	<b>\$1,185,844</b>	<b>2.1%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>RECOVERED COSTS</u></b>						
City of Fairfax Public Assistance	\$606,692	\$636,759	\$636,759	\$636,759	\$0	0.0%
City of Fairfax Shared Govt. Expenses	2,322,228	2,421,519	2,724,090	2,778,572	54,482	2.0%
City of Fairfax - Communications - Fire	162,398	119,924	169,398	169,398	0	0.0%
City of Fairfax - Communications - Telecomm Services	0	50,444	50,444	50,444	0	0.0%
City of Fairfax - FASTERAN/Employment	12,839	12,839	12,839	12,839	0	0.0%
Falls Church Public Assistance	696,609	667,076	667,076	667,076	0	0.0%
Falls Church Health Dept. Services	172,233	161,220	172,233	172,233	0	0.0%
Falls Church - FASTERAN/Employment	14,119	14,119	14,119	14,119	0	0.0%
Inmate Room and Board	706,423	934,562	934,562	934,562	0	0.0%
Boarding of Prisoners	84,989	112,177	126,580	126,580	0	0.0%
Professional Dues Deduction	12,714	12,920	13,255	13,918	663	5.0%
Recovered Costs - Circuit Court	346	935	935	935	0	0.0%
Recovered Costs - General District Court	113,852	107,306	116,925	120,433	3,508	3.0%
Misc. Recovered Costs - Other	207,842	85,560	85,560	85,560	0	0.0%
Misc. Recovered Costs - Fire and Rescue Hazmat	20,593	26,097	26,097	26,097	0	0.0%
Misc. Recovered Costs - Fire and Rescue EMAC Deployment	1,032,383	0	0	0	0	-
Credit Card Charges	(16,334)	0	0	0	0	-
Fairfax Hospital Assn. Reimbursement	215,123	425,760	0	0	0	-
Child Care Services for Other Jurisdictions	128,226	106,523	106,523	108,653	2,130	2.0%
CPAN, Circuit Court Computer Service	212,823	217,318	320,559	326,970	6,411	2.0%
Golden Gazette	62,139	58,319	63,804	65,080	1,276	2.0%
Police Academy Cost Recovery	14,900	33,150	33,150	33,150	0	0.0%
FASTRAN	89,854	89,727	89,727	89,727	0	0.0%
<b>TOTAL RECOVERED COSTS</b>	<b>\$6,872,990</b>	<b>\$6,294,254</b>	<b>\$6,364,635</b>	<b>\$6,433,105</b>	<b>\$68,470</b>	<b>1.1%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>REVENUE FROM THE COMMONWEALTH</u></b>						
State Shared ABC Profits	\$547,228	\$547,468	\$547,228	\$547,228	\$0	0.0%
State Shared Rolling Stock Tax	105,798	105,798	100,633	100,633	0	0.0%
State Shared Law Enforcement (HB 599)	17,414,276	17,936,705	18,071,985	18,433,425	361,440	2.0%
State Indirect Aid	61,679	54,217	54,217	54,217	0	0.0%
<b>Subtotal Non-Categorical State Aid</b>	<b>\$18,128,981</b>	<b>\$18,644,188</b>	<b>\$18,774,063</b>	<b>\$19,135,503</b>	<b>\$361,440</b>	<b>1.9%</b>
State Shared Commonwealth Atty. Expenses	\$1,315,702	\$1,234,229	\$1,348,595	\$1,375,567	\$26,972	2.0%
State Shared Sheriff Expenses	13,297,640	13,966,734	13,847,626	14,124,579	276,953	2.0%
State Shared Dept. of Tax Admin/Finance Expenses	2,434,597	2,430,835	2,495,462	2,545,371	49,909	2.0%
State Shared Medical Examiner Expenses	9,300	8,810	9,300	9,300	0	0.0%
State Shared General Registrar Expense	71,775	105,612	105,612	107,724	2,112	2.0%
State Shared Retirement - Commonwealth Atty.	40,427	42,417	42,417	43,265	848	2.0%
State Shared General Retirement - Sheriff	403,353	427,079	427,079	435,621	8,542	2.0%
State Shared Retirement - Dept. of Tax Admin./Finance	75,316	75,195	77,199	78,743	1,544	2.0%
State Shared Retirement - Circuit Court	93,486	91,161	95,823	97,740	1,917	2.0%
<b>Subtotal Shared Expenses</b>	<b>\$17,741,595</b>	<b>\$18,382,072</b>	<b>\$18,449,113</b>	<b>\$18,817,910</b>	<b>\$368,797</b>	<b>2.0%</b>
Libraries State Aid	\$638,341	\$549,341	\$671,656	\$581,586	(\$90,070)	-13.4%
Virginia Share Public Assistance Programs	35,080,144	29,173,113	31,677,020	31,677,020	0	0.0%
State Share J&DR Court Residential Services	3,436,194	3,567,218	3,567,218	3,638,562	71,344	2.0%
State Share Adult Detention Center	3,663,354	3,596,507	3,596,507	3,596,507	0	0.0%
<b>Subtotal Categorical State Aid</b>	<b>\$42,818,033</b>	<b>\$36,886,179</b>	<b>\$39,512,401</b>	<b>\$39,493,675</b>	<b>(\$18,726)</b>	<b>0.0%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
State Reimb. - General District Court	\$64,052	\$59,224	\$65,974	\$67,293	\$1,319	2.0%
State Reimb. - Health Department	8,543,460	8,457,707	9,065,636	9,246,949	181,313	2.0%
State Reimb. - Residential Beds - JDC	11,300	10,850	10,850	10,850	0	0.0%
Human Services - Head Injured	929,750	929,750	929,750	929,750	0	0.0%
State Reimb. - Comm Atty. Witness Expense	11,134	16,400	16,400	16,400	0	0.0%
State Reimb.- Police Intoxication	6,125	4,700	6,125	6,125	0	0.0%
State Share J&DR Court Services	1,643,581	1,612,150	1,643,581	1,643,581	0	0.0%
<b>Subtotal State Recovered Costs</b>	<b>\$11,209,401</b>	<b>\$11,090,781</b>	<b>\$11,738,316</b>	<b>\$11,920,948</b>	<b>\$182,632</b>	<b>1.6%</b>
State Reimb. - Personal Property Tax - Current	\$204,236,955	\$211,313,944	\$211,313,944	\$211,313,944	\$0	0.0%
State Reimb. - Personal Property Tax - 1st Year Delinquent	1,921,352	0	0	0	0	-
State Reimb. - Personal Property Tax - 2nd Year Delinquent	675,813	0	0	0	0	-
State Reimb. - Personal Property Tax - 3rd Year Delinquent	1,007,086	0	0	0	0	-
<b>Subtotal PPTRA Current and Delinquent</b>	<b>\$207,841,206</b>	<b>\$211,313,944</b>	<b>\$211,313,944</b>	<b>\$211,313,944</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>\$297,739,216</b>	<b>\$296,317,164</b>	<b>\$299,787,837</b>	<b>\$300,681,980</b>	<b>\$894,143</b>	<b>0.3%</b>
<b><u>REVENUE FROM THE FEDERAL GOVT.</u></b>						
J&DR Court - USA Grant	\$152,389	\$150,502	\$150,502	\$150,502	\$0	0.0%
USDA Grant - Office for Children/Human Svc.	47,883	28,440	35,886	36,604	718	2.0%
Criminal Alien Assistance Program	708,545	708,545	708,545	0	(708,545)	-100.0%
Air Pollution Grant	68,850	68,850	68,850	68,850	0	0.0%
FASTRAN - Medicaid Reimb. - Dial-a-Ride	331,380	309,380	309,380	432,000	122,620	39.6%
<b>Subtotal Categorical Federal Aid</b>	<b>\$1,309,047</b>	<b>\$1,265,717</b>	<b>\$1,273,163</b>	<b>\$687,956</b>	<b>(\$585,207)</b>	<b>-46.0%</b>
DFS Federal and Federal Pass-Through	\$46,631,519	\$42,715,063	\$29,881,185	\$29,881,185	\$0	0.0%
Payments in Lieu of Taxes - Federal	77,046	70,000	77,046	77,046	0	0.0%
<b>TOTAL REVENUE FROM THE FEDERAL GOVERNMENT</b>	<b>\$48,017,612</b>	<b>\$44,050,780</b>	<b>\$31,231,394</b>	<b>\$30,646,187</b>	<b>(\$585,207)</b>	<b>-1.9%</b>
<b>Combined State &amp; Federal Public Assistance</b>	<b>\$81,711,663</b>	<b>\$71,888,176</b>	<b>\$61,558,205</b>	<b>\$61,558,205</b>	<b>\$0</b>	<b>0.0%</b>

# FY 2008 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2006 ACTUAL	FY 2007 ADOPTED BUDGET PLAN	FY 2007 REVISED BUDGET PLAN <sup>1</sup>	FY 2008 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>MISCELLANEOUS REVENUE</u></b>						
Litigation Proceeds	\$17,051	\$92,613	\$92,613	\$92,613	\$0	0.0%
Miscellaneous Revenue - Environ Mgmt.	19,816	14,000	14,000	14,000	0	0.0%
Miscellaneous Revenue - Maint. & Const.	11,031	16,000	16,000	16,000	0	0.0%
Miscellaneous Revenue - Contract Rebates	734,318	632,055	897,875	942,769	44,894	5.0%
Miscellaneous Revenue - Various	111,668	158,869	111,668	111,668	0	0.0%
Payphone Commission	21	1,417	1,417	1,417	0	0.0%
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$893,905</b>	<b>\$914,954</b>	<b>\$1,133,573</b>	<b>\$1,178,467</b>	<b>\$44,894</b>	<b>4.0%</b>
<b><u>OTHER REVENUE</u></b>						
Sale of Land & Buildings	\$0	\$0	\$0	\$0	\$0	-
Revenue from Local Jurisdictions	454	0	1,268	1,268	0	0.0%
<b>TOTAL OTHER REVENUE</b>	<b>\$454</b>	<b>\$0</b>	<b>\$1,268</b>	<b>\$1,268</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Recovered Costs/Misc./Other Revenue</b>	<b>\$7,767,349</b>	<b>\$7,209,208</b>	<b>\$7,499,476</b>	<b>\$7,612,840</b>	<b>\$113,364</b>	<b>1.5%</b>
<b>GRAND TOTAL GENERAL FUND REVENUE</b>	<b>\$3,102,651,378</b>	<b>\$3,212,069,060</b>	<b>\$3,197,273,141</b>	<b>\$3,289,483,289</b>	<b>\$92,210,148</b>	<b>2.9%</b>

<sup>1</sup>FY 2007 revenue estimates were revised as part of a fall 2006 review of revenues. Explanations of these changes can be found in the General Fund Revenue Overview section. The FY 2006 Third Quarter Review will contain further adjustments as necessary.

## FY 2008 ADVERTISED REVENUE FROM THE COMMONWEALTH <sup>1</sup>

Fund/Fund Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
001 General Fund <sup>2</sup>	\$297,739,216	\$296,317,164	\$299,787,837	\$300,681,980	\$894,143	0.30%
090 Public School Operating	381,706,877	441,578,889	441,578,889	440,188,498	(1,390,391)	(0.31%)
100 County Transit Systems	6,645,000	7,450,000	8,274,000	7,445,000	(829,000)	(10.02%)
102 Federal/State Grant Fund	8,114,176	8,082,258	3,862,989	7,090,398	3,227,409	83.55%
103 Aging Grants & Programs	799,026	790,478	1,232,530	988,872	(243,658)	(19.77%)
106 Fairfax-Falls Church Community Services Board	15,429,458	15,835,359	18,953,364	19,689,125	735,761	3.88%
109 Refuse Collection and Recycling Operations	126,362	0	0	0	0	-
113 McLean Community Center	6,270	8,700	8,700	11,500	2,800	32.18%
116 Integrated Pest Management Program	42,801	0	0	0	0	-
120 E-911 Fund	3,804,896	3,558,598	3,558,598	4,353,289	794,691	22.33%
191 School Food & Nutrition Services	790,793	785,101	785,101	799,958	14,857	1.89%
192 School Grants & Self Supporting	9,067,456	9,392,566	10,459,004	10,238,169	(220,835)	(2.11%)
193 School Adult & Community Education	900,742	801,595	801,595	768,968	(32,627)	(4.07%)
301 Contributed Roadway Improvement Fund	182,269	0	972,402	0	(972,402)	(100.00%)
303 County Construction	5,905,747	5,485,369	6,475,369	658,656	(5,816,713)	(89.83%)
304 Transportation Improvements	5,016,850	1,000,000	17,369,868	2,100,000	(15,269,868)	(87.91%)
307 Pedestrian Walkway Improvements	272,752	300,000	1,384,460	400,000	(984,460)	(71.11%)
308 Public Works Construction	2,025,000	680,000	0	0	0	-
311 County Bond Construction	(887)	0	1,450,401	0	(1,450,401)	(100.00%)
313 Trail Construction	0	100,000	0	0	0	-
315 Commercial Revitalization Program	0	0	1,101,553	0	(1,101,553)	(100.00%)
317 Capital Renewal Construction	1,531,941	2,449,000	2,449,000	7,056,000	4,607,000	188.12%
390 School Construction	930,817	928,965	693,582	923,596	230,014	33.16%
503 Department of Vehicle Services	10,000	0	0	0	0	-
<b>Total Revenue from the Commonwealth</b>	<b>\$741,047,562</b>	<b>\$795,544,042</b>	<b>\$821,199,242</b>	<b>\$803,394,009</b>	<b>(\$17,805,233)</b>	<b>(2.17%)</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 \$27,015,938 to the Northern Virginia Transportation Commission (NVTC) in FY 2008 as a credit to help offset Fairfax County's Operating Subsidy and \$4,427,481 as a credit to help offset Fairfax County's Capital Construction Subsidy in Fund 309, Metro Operations and Construction.

<sup>2</sup> Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

## FY 2008 ADVERTISED REVENUE FROM THE FEDERAL GOVERNMENT

Fund/Fund Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
001 General Fund	\$48,017,612	\$44,050,780	\$31,231,394	\$30,646,187	(\$585,207)	(1.87%)
090 Public School Operating	39,503,251	43,120,270	47,101,229	39,288,171	(7,813,058)	(16.59%)
102 Federal/State Grant Fund	53,867,176	51,038,745	81,353,979	45,810,873	(35,543,106)	(43.69%)
103 Aging Grants & Programs	1,342,701	1,341,189	1,945,891	1,569,013	(376,878)	(19.37%)
106 Fairfax-Falls Church Community Services Board	6,466,105	6,218,187	7,204,319	6,245,669	(958,650)	(13.31%)
142 Community Development Block Grant	8,434,951	6,905,321	13,777,987	6,192,316	(7,585,671)	(55.06%)
145 HOME Investment Partnerships Grant	2,716,006	2,657,075	10,907,914	2,457,387	(8,450,527)	(77.47%)
191 School Food & Nutrition Services	17,172,269	17,793,287	17,793,287	18,395,762	602,475	3.39%
192 School Grants & Self Supporting	29,635,500	30,930,354	39,905,008	30,424,313	(9,480,695)	(23.76%)
193 School Adult & Community Education	1,118,234	888,751	888,751	741,896	(146,855)	(16.52%)
303 County Construction	0	0	235,121	0	(235,121)	(100.00%)
307 Pedestrian Walkway Improvements	11,272	0	1,491,112	0	(1,491,112)	(100.00%)
311 County Bond Construction	0	0	1,176,725	0	(1,176,725)	(100.00%)
313 Trail Construction	0	0	0	0	0	-
340 Housing Assistance Program	4,065	0	7,592,497	0	(7,592,497)	(100.00%)
500 Retiree Health Benefits Fund	401,927	968,000	968,000	968,000	0	0.00%
503 Department of Vehicle Services	75,000	0	0	0	0	-
591 School Health and Flexible Benefits	0	1,900,000	1,900,000	2,000,000	100,000	5.26%
<b>Total Revenue from the Federal Government</b>	<b>\$208,766,069</b>	<b>\$207,811,959</b>	<b>\$265,473,214</b>	<b>\$184,739,587</b>	<b>(\$80,733,627)</b>	<b>(30.41%)</b>



## FY 2008 ADVERTISED PERSONNEL SERVICES SUMMARY

*(All Funds Excluding the School Board)*

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised
Regular Positions					
General Fund	9,505	9,678	9,689	9,759	70
General Fund Supported	1,422	1,423	1,426	1,426	0
Other Funds	815	816	812	812	0
<b>Total</b>	<b>11,742</b>	<b>11,917</b>	<b>11,927</b>	<b>11,997</b>	<b>70</b>
Regular Salaries					
General Fund	\$529,298,217	\$624,789,336	\$626,044,222	\$657,310,183	\$31,265,961
General Fund Supported	81,232,426	94,537,183	96,403,144	102,389,580	5,986,436
Other Funds	36,691,504	45,435,766	46,321,222	47,390,700	1,069,478
<b>Total</b>	<b>\$647,222,147</b>	<b>\$764,762,285</b>	<b>\$768,768,588</b>	<b>\$807,090,463</b>	<b>\$38,321,875</b>
Limited Term					
General Fund	\$21,434,498	\$19,607,155	\$19,863,641	\$21,114,690	\$1,251,049
General Fund Supported	5,703,315	4,739,123	4,759,264	5,232,594	473,330
Other Funds	2,359,256	2,807,463	3,019,425	2,772,205	(247,220)
<b>Total</b>	<b>\$29,497,069</b>	<b>\$27,153,741</b>	<b>\$27,642,330</b>	<b>\$29,119,489</b>	<b>\$1,477,159</b>
Shift Differential					
General Fund	\$3,697,214	\$4,721,638	\$4,721,638	\$4,834,763	\$113,125
General Fund Supported	492,905	796,815	787,588	792,197	4,609
Other Funds	67,276	81,037	81,037	77,514	(3,523)
<b>Total</b>	<b>\$4,257,395</b>	<b>\$5,599,490</b>	<b>\$5,590,263</b>	<b>\$5,704,474</b>	<b>\$114,211</b>
Extra Compensation					
General Fund	\$44,951,796	\$43,635,735	\$43,635,735	\$47,430,580	\$3,794,845
General Fund Supported	5,935,079	4,495,236	4,491,226	4,688,857	197,631
Other Funds	1,544,144	1,681,315	1,681,709	1,730,274	48,565
<b>Total</b>	<b>\$52,431,019</b>	<b>\$49,812,286</b>	<b>\$49,808,670</b>	<b>\$53,849,711</b>	<b>\$4,041,041</b>

## FY 2008 ADVERTISED PERSONNEL SERVICES SUMMARY

*(All Funds Excluding the School Board)*

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised
Position Turnover					
General Fund	\$0	(\$21,056,041)	(\$21,056,041)	(\$34,845,399)	(\$13,789,358)
General Fund Supported	0	(3,102,395)	(3,082,806)	(5,709,030)	(2,626,224)
Other Funds	0	(1,357,772)	(1,357,772)	(1,419,738)	(61,966)
<b>Total</b>	<b>\$0</b>	<b>(\$25,516,208)</b>	<b>(\$25,496,619)</b>	<b>(\$41,974,167)</b>	<b>(\$16,477,548)</b>
Total Salaries					
General Fund	\$599,381,725	\$671,697,823	\$673,209,195	\$695,844,817	\$22,635,622
General Fund Supported	93,363,725	101,465,962	103,358,416	107,394,198	4,035,782
Other Funds	40,662,180	48,647,809	49,745,621	50,550,955	805,334
<b>Total</b>	<b>\$733,407,630</b>	<b>\$821,811,594</b>	<b>\$826,313,232</b>	<b>\$853,789,970</b>	<b>\$27,476,738</b>
Fringe Benefits					
General Fund	\$165,234,354	\$191,123,315	\$191,270,000	\$199,578,597	\$8,308,597
General Fund Supported	27,516,820	32,050,250	32,451,550	35,338,825	2,887,275
Other Funds	70,707,065	92,934,325	99,573,543	119,585,955	20,012,412
<b>Total</b>	<b>\$263,458,239</b>	<b>\$316,107,890</b>	<b>\$323,295,093</b>	<b>\$354,503,377</b>	<b>\$31,208,284</b>
Fringe Benefits as a Percent of					
Total Personnel Services	26.4%	27.8%	28.1%	29.3%	
Total Costs of Personnel Services					
General Fund	\$764,616,079	\$862,821,138	\$864,479,195	\$895,423,414	\$30,944,219
General Fund Supported	120,880,545	133,516,212	135,809,966	142,733,023	6,923,057
Other Funds	111,369,245	141,582,134	149,319,164	170,136,910	20,817,746
<b>Grand Total</b>	<b>\$996,865,869</b>	<b>\$1,137,919,484</b>	<b>\$1,149,608,325</b>	<b>\$1,208,293,347</b>	<b>\$58,685,022</b>

## FY 2008 ADVERTISED PERSONNEL SERVICES BY AGENCY

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance / Merit Increments	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Legislative-Executive Functions / Central Services</b>										
01	Board of Supervisors	\$4,389,446	\$0	\$0	\$114,714	\$18,734	\$0	\$6,975	(\$46,899)	\$4,482,970
02	Office of the County Executive	4,997,762	0	0	132,940	873,606	0	27,446	(172,285)	5,859,469
04	Department of Cable Communications and Consumer Protection	1,039,663	0	0	27,655	148,278	0	9,665	(48,334)	1,176,927
06	Department of Finance	4,663,300	0	0	124,045	106,276	0	16,418	(253,970)	4,656,069
11	Department of Human Resources	5,282,616	0	0	136,455	105,515	0	14,684	(159,540)	5,379,730
12	Department of Purchasing and Supply Management	3,334,520	0	0	88,699	8,675	0	0	(112,591)	3,319,303
13	Office of Public Affairs	1,135,613	0	0	30,578	233,714	0	0	(22,677)	1,377,228
15	Office of Elections	1,278,361	0	0	34,004	952,181	0	32,497	(19,852)	2,277,191
17	Office of the County Attorney	6,059,552	0	0	161,184	0	0	27,314	(183,062)	6,064,988
20	Department of Management and Budget	2,989,904	0	0	79,571	51,500	0	1,649	(252,748)	2,869,876
37	Office of the Financial and Program Auditor	213,934	0	0	5,691	0	0	0	0	219,625
41	Civil Service Commission	177,844	0	0	4,731	14,436	0	0	0	197,011
57	Department of Tax Administration	17,494,900	0	0	465,364	660,273	0	216,920	(1,325,539)	17,511,918
70	Department of Information Technology	20,466,323	0	455,181	544,404	638,091	0	27,917	(1,104,449)	21,027,467
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$73,523,738</b>	<b>\$0</b>	<b>\$455,181</b>	<b>\$1,950,035</b>	<b>\$3,811,279</b>	<b>\$0</b>	<b>\$381,485</b>	<b>(\$3,701,946)</b>	<b>\$76,419,772</b>
<b>Judicial Administration</b>										
80	Circuit Court and Records	\$8,168,068	\$0	\$0	\$217,271	\$315,539	\$0	\$228,183	(\$577,725)	\$8,351,336
82	Office of the Commonwealth's Attorney	2,336,646	0	0	62,155	0	0	0	(165,025)	2,233,776
85	General District Court	1,101,848	0	0	29,309	44,374	10,698	294,412	(58,840)	1,421,801
91	Office of the Sheriff	11,987,388	0	0	136,968	0	6,500	1,241,464	(457,108)	12,915,212
<b>Total Judicial Administration</b>		<b>\$23,593,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$445,703</b>	<b>\$359,913</b>	<b>\$17,198</b>	<b>\$1,764,059</b>	<b>(\$1,258,698)</b>	<b>\$24,922,125</b>
<b>Public Safety</b>										
04	Department of Cable Communications and Consumer Protection	\$871,453	\$0	\$0	\$23,181	\$1,455	\$0	\$7,144	(\$64,607)	\$838,626
31	Land Development Services	9,554,215	0	0	254,143	0	0	38,303	(485,382)	9,361,279
81	Juvenile and Domestic Relations District Court	17,599,471	0	183,881	464,810	585,878	173,109	494,156	(674,077)	18,827,228
90	Police Department	123,682,215	0	1,271,123	1,459,670	0	1,589,666	22,178,170	(7,801,026)	142,379,818
91	Office of the Sheriff	32,722,001	0	0	449,206	0	470,699	3,487,110	(1,323,270)	35,805,746
92	Fire and Rescue Department	129,485,442	0	141,865	1,372,319	1,617,148	2,363,928	15,865,482	(5,981,602)	144,864,582
93	Office of Emergency Management	1,064,317	0	0	28,311	160,611	0	5,479	(13,036)	1,245,682
<b>Total Public Safety</b>		<b>\$314,979,114</b>	<b>\$0</b>	<b>\$1,596,869</b>	<b>\$4,051,640</b>	<b>\$2,365,092</b>	<b>\$4,597,402</b>	<b>\$42,075,844</b>	<b>(\$16,343,000)</b>	<b>\$353,322,961</b>
<b>Public Works</b>										
08	Facilities Management Department	\$10,619,242	\$0	\$100,000	\$286,044	\$396,130	\$7,060	\$507,038	(\$604,172)	\$11,311,342
25	Business Planning and Support	525,956	0	0	13,990	0	0	0	(9,585)	530,361
26	Office of Capital Facilities	10,029,718	0	0	266,789	0	0	0	(211,773)	10,084,734
29	Stormwater Management	7,464,676	0	0	198,561	262,644	0	154,064	(355,914)	7,724,031
<b>Total Public Works</b>		<b>\$28,639,592</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$765,384</b>	<b>\$658,774</b>	<b>\$7,060</b>	<b>\$661,102</b>	<b>(\$1,181,444)</b>	<b>\$29,650,468</b>

## FY 2008 ADVERTISED PERSONNEL SERVICES BY AGENCY

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance / Merit Increments	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Health and Welfare</b>										
67	Department of Family Services	\$68,372,630	\$0	\$126,839	\$1,818,713	\$2,026,165	\$0	\$1,894,729	(\$5,170,599)	\$69,068,477
68	Department of Administration for Human Services	9,841,193	0	0	263,040	51,743	0	36,148	(482,779)	9,709,345
69	Department of Systems Management for Human Services	5,546,214	0	0	144,869	43,817	0	16,456	(235,475)	5,515,881
71	Health Department	30,891,544	0	0	821,713	2,157,236	0	0	(1,574,643)	32,295,850
<b>Total Health and Welfare</b>		<b>\$114,651,581</b>	<b>\$0</b>	<b>\$126,839</b>	<b>\$3,048,335</b>	<b>\$4,278,961</b>	<b>\$0</b>	<b>\$1,947,333</b>	<b>(\$7,463,496)</b>	<b>\$116,589,553</b>
<b>Parks, Recreation and Libraries</b>										
50	Department of Community and Recreation Services	\$6,655,267	\$0	\$0	\$181,069	\$3,520,829	\$15,982	\$9,426	(\$339,457)	\$10,043,116
51	Fairfax County Park Authority	20,688,864	0	0	550,322	2,848,390	10,762	141,287	(1,662,188)	22,577,437
52	Fairfax County Public Library	21,643,842	0	803,850	582,154	2,587,241	186,359	296,041	(1,141,828)	24,957,659
<b>Total Parks, Recreation and Libraries</b>		<b>\$48,987,973</b>	<b>\$0</b>	<b>\$803,850</b>	<b>\$1,313,545</b>	<b>\$8,956,460</b>	<b>\$213,103</b>	<b>\$446,754</b>	<b>(\$3,143,473)</b>	<b>\$57,578,212</b>
<b>Community Development</b>										
16	Economic Development Authority	\$3,045,851	\$0	\$0	\$81,020	\$24,808	\$0	\$7,564	(\$150,517)	\$3,008,726
31	Land Development Services	12,653,245	0	0	338,488	102,236	0	12,022	(534,139)	12,571,852
35	Department of Planning and Zoning	9,872,471	0	0	262,608	351,665	0	28,726	(519,159)	9,996,311
36	Planning Commission	518,368	0	0	13,789	0	0	9,206	0	541,363
38	Department of Housing and Community Development	4,401,764	0	0	119,162	92,805	0	85,384	(247,636)	4,451,479
39	Office of Human Rights	1,238,811	0	0	33,283	0	0	11,101	(51,727)	1,231,468
40	Department of Transportation	5,550,354	0	0	147,640	112,697	0	0	(250,164)	5,560,527
<b>Total Community Development</b>		<b>\$37,280,864</b>	<b>\$0</b>	<b>\$0</b>	<b>\$995,990</b>	<b>\$684,211</b>	<b>\$0</b>	<b>\$154,003</b>	<b>(\$1,753,342)</b>	<b>\$37,361,726</b>
<b>Nondepartmental</b>										
89	Employee Benefits	\$0	\$199,578,597	\$0	\$0	\$0	\$0	\$0	\$0	\$199,578,597
<b>Total Nondepartmental</b>		<b>\$0</b>	<b>\$199,578,597</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$199,578,597</b>
<b>Total General Fund</b>		<b>\$641,656,812</b>	<b>\$199,578,597</b>	<b>\$3,082,739</b>	<b>\$12,570,632</b>	<b>\$21,114,690</b>	<b>\$4,834,763</b>	<b>\$47,430,580</b>	<b>(\$34,845,399)</b>	<b>\$895,423,414</b>

## FY 2008 ADVERTISED PERSONNEL SERVICES BY AGENCY

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance / Merit Increments	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>GENERAL FUND SUPPORTED FUNDS</b>										
103	Aging Grants & Programs	\$2,771,231	\$693,092	\$0	\$63,214	\$55,063	\$0	\$0	(\$81,493)	\$3,501,107
106	Fairfax-Falls Church Community Services Board									
	CSB Administration	1,009,206	292,203	0	26,845	0	0	1,318	(37,410)	1,292,162
	Mental Health Services	31,327,294	8,918,802	0	772,655	3,640,301	157,999	599,842	(2,455,974)	42,960,919
	Mental Retardation Services	8,451,117	2,421,519	0	165,979	477,019	124,464	254,667	(508,549)	11,386,216
	Alcohol and Drug Services	19,650,562	5,625,954	0	497,026	348,728	197,010	94,541	(1,114,718)	25,299,103
	Early Intervention Services	2,907,201	824,566	0	39,772	18,580	0	0	(84,047)	3,706,072
120	E-911 Fund	11,838,685	4,740,895	0	270,580	0	148,400	3,349,135	(396,129)	19,951,566
141	Elderly Housing Programs	873,818	230,883	0	20,583	41,333	6,795	45,543	(32,638)	1,186,317
500	Retiree Health Benefits Fund	73,479	5,485,276	0	1,955	0	0	0	0	5,560,710
501	County Insurance Fund	999,499	288,436	0	26,587	57,118	0	0	(56,073)	1,315,567
503	Department of Vehicle Services	14,557,753	4,191,236	0	387,235	0	138,020	240,755	(734,513)	18,780,486
504	Document Services Division	857,646	248,799	0	22,814	30,000	7,463	30,291	(18,875)	1,178,138
505	Technology Infrastructure Services	4,653,071	1,377,164	0	123,773	564,452	12,046	72,765	(188,611)	6,614,660
	<b>Total General Fund Supported Funds</b>	<b>\$99,970,562</b>	<b>\$35,338,825</b>	<b>\$0</b>	<b>\$2,419,018</b>	<b>\$5,232,594</b>	<b>\$792,197</b>	<b>\$4,688,857</b>	<b>(\$5,709,030)</b>	<b>\$142,733,023</b>
<b>OTHER FUNDS</b>										
105	Cable Communications	\$2,971,759	\$880,818	\$0	\$79,048	\$362,277	\$0	\$71,016	(\$78,885)	\$4,286,033
109	Refuse Collection and Recycling Operations	6,294,066	1,792,430	0	167,421	268,244	0	404,075	(365,369)	8,560,867
110	Refuse Disposal	6,877,274	2,031,134	0	182,935	101,260	0	551,503	(130,396)	9,613,710
111	Reston Community Center	2,005,295	697,201	0	98,059	1,031,102	9,627	63,160	(19,911)	3,884,533
112	Energy Resource Recovery (ERR) Facility	425,095	115,992	0	26,918	72,492	0	30,000	(4,300)	666,197
113	McLean Community Center	1,454,916	459,307	0	43,544	490,679	8,634	23,916	(120,053)	2,360,943
114	I-95 Refuse Disposal	2,018,594	600,803	0	53,695	76,194	0	146,622	(28,900)	2,867,008
115	Burgundy Village Community Center	0	1,359	0	0	17,771	0	0	0	19,130
116	Integrated Pest Management Program	572,667	170,542	0	15,233	68,389	0	9,520	0	836,351
142	Community Development Block Grant	1,373,254	413,136	0	38,427	128,341	0	898	0	1,954,056
145	HOME Investment Partnerships Grant	81,698	23,904	0	2,176	0	0	0	0	107,778
401	Sewer Operation and Maintenance	20,439,966	5,840,104	0	543,703	122,604	59,253	427,680	(671,924)	26,761,386
506	Health Benefits Trust Fund	0	106,093,437	0	0	0	0	0	0	106,093,437
600	Uniformed Employees Retirement Trust Fund	237,428	69,868	0	6,316	4,928	0	282	0	318,822
601	Fairfax County Employees' Retirement Trust Fund	1,107,996	326,052	0	29,473	22,996	0	1,320	0	1,487,837
602	Police Retirement Trust Fund	237,428	69,868	0	6,316	4,928	0	282	0	318,822
	<b>Total Other Funds</b>	<b>\$46,097,436</b>	<b>\$119,585,955</b>	<b>\$0</b>	<b>\$1,293,264</b>	<b>\$2,772,205</b>	<b>\$77,514</b>	<b>\$1,730,274</b>	<b>(\$1,419,738)</b>	<b>\$170,136,910</b>
	<b>Total All Funds</b>	<b>\$787,724,810</b>	<b>\$354,503,377</b>	<b>\$3,082,739</b>	<b>\$16,282,914</b>	<b>\$29,119,489</b>	<b>\$5,704,474</b>	<b>\$53,849,711</b>	<b>(\$41,974,167)</b>	<b>\$1,208,293,347</b>

## FY 2008 ADVERTISED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
<b>Group Health Insurance</b>						
Expenditures	\$66,515,423	\$70,426,513	\$70,477,675	\$74,947,843	\$4,470,168	6.34%
Reimbursements	(11,940,932)	(11,194,953)	(11,194,953)	(12,496,704)	(1,301,751)	11.63%
<b>Net Cost</b>	<b>\$54,574,491</b>	<b>\$59,231,560</b>	<b>\$59,282,722</b>	<b>\$62,451,139</b>	<b>\$3,168,417</b>	<b>5.34%</b>
<b>Dental Insurance</b>						
Expenditures	\$2,857,509	\$2,952,316	\$2,954,448	\$3,892,364	\$937,916	31.75%
Reimbursements	(1,286,382)	(551,187)	(551,187)	(645,394)	(94,207)	17.09%
<b>Net Cost</b>	<b>\$1,571,127</b>	<b>\$2,401,129</b>	<b>\$2,403,261</b>	<b>\$3,246,970</b>	<b>\$843,709</b>	<b>35.11%</b>
<b>Group Life Insurance</b>						
Expenditures	\$2,305,474	\$2,554,600	\$2,557,998	\$2,713,250	\$155,252	6.07%
Reimbursements	(569,381)	(645,378)	(645,378)	(762,378)	(117,000)	18.13%
<b>Net Cost</b>	<b>\$1,736,093</b>	<b>\$1,909,222</b>	<b>\$1,912,620</b>	<b>\$1,950,872</b>	<b>\$38,252</b>	<b>2.00%</b>
<b>FICA</b>						
Expenditures	\$49,192,035	\$54,038,710	\$54,082,036	\$56,512,343	\$2,430,307	4.49%
Reimbursements	(12,595,372)	(11,636,115)	(11,636,115)	(12,707,157)	(1,071,042)	9.20%
<b>Net Cost</b>	<b>\$36,596,663</b>	<b>\$42,402,595</b>	<b>\$42,445,921</b>	<b>\$43,805,186</b>	<b>\$1,359,265</b>	<b>3.20%</b>
<b>Employees' Retirement</b>						
Expenditures	\$35,022,701	\$41,063,358	\$41,110,025	\$44,218,555	\$3,108,530	7.56%
Reimbursements	(13,338,870)	(13,043,878)	(13,043,878)	(15,364,605)	(2,320,727)	17.79%
<b>Net Cost</b>	<b>\$21,683,831</b>	<b>\$28,019,480</b>	<b>\$28,066,147</b>	<b>\$28,853,950</b>	<b>\$787,803</b>	<b>2.81%</b>
<b>Uniformed Retirement</b>						
Expenditures	\$32,135,983	\$39,690,793	\$39,690,793	\$38,635,391	(\$1,055,402)	(2.66%)
Reimbursements	0	(2,419,009)	(2,419,009)	(1,474,956)	944,053	(39.03%)
<b>Net Cost</b>	<b>\$32,135,983</b>	<b>\$37,271,784</b>	<b>\$37,271,784</b>	<b>\$37,160,435</b>	<b>(\$111,349)</b>	<b>(0.30%)</b>
<b>Police Retirement</b>						
Expenditures	\$16,727,287	\$19,360,390	\$19,360,390	\$21,562,870	\$2,202,480	11.38%
Reimbursements	0	(79,195)	(79,195)	(69,940)	9,255	(11.69%)
<b>Net Cost</b>	<b>\$16,727,287</b>	<b>\$19,281,195</b>	<b>\$19,281,195</b>	<b>\$21,492,930</b>	<b>\$2,211,735</b>	<b>11.47%</b>
<b>Virginia Retirement System</b>						
	\$935,516	\$1,456,671	\$1,456,671	\$1,298,685	(\$157,986)	(10.85%)
<b>Unemployment Compensation</b>						
	\$285,957	\$443,336	\$443,336	\$320,794	(\$122,542)	(27.64%)
<b>Miscellaneous Reimbursements</b>						
	(\$52,843)	\$0	\$0	\$0	\$0	-
<b>Capital Projects Reimbursements</b>						
	(\$959,751)	(\$1,293,657)	(\$1,293,657)	(\$1,002,364)	\$291,293	(22.52%)
<b>Fringe Benefit Expenditures</b>						
	\$205,977,885	\$231,986,687	\$232,133,372	\$244,102,095	\$11,968,723	5.16%
<b>Fringe Benefit Reimbursements</b>						
	(\$40,743,531)	(\$40,863,372)	(\$40,863,372)	(\$44,523,498)	(\$3,660,126)	8.96%
<b>General Fund Fringe Benefits</b>						
	\$165,234,354	\$191,123,315	\$191,270,000	\$199,578,597	\$8,308,597	4.34%
<b>OPERATING EXPENSES</b>						
Tuition/Training	\$1,006,247	\$2,380,700	\$2,852,398	\$2,977,850	\$125,452	4.40%
Other Operating	39,037	46,720	46,720	39,176	(7,544)	(16.15%)
Language Proficiency Pay	0	198,528	198,528	198,528	0	0.00%
Employee Assistance Program	269,427	282,898	282,898	282,898	0	0.00%
<b>Total Operating Expenses</b>	<b>\$1,314,711</b>	<b>\$2,908,846</b>	<b>\$3,380,544</b>	<b>\$3,498,452</b>	<b>\$117,908</b>	<b>3.49%</b>
<b>TOTAL EXPENDITURES</b>						
	\$207,292,596	\$234,895,533	\$235,513,916	\$247,600,547	\$12,086,631	5.13%
<b>TOTAL REIMBURSEMENTS</b>						
	(\$40,743,531)	(\$40,863,372)	(\$40,863,372)	(\$44,523,498)	(\$3,660,126)	8.96%
<b>NET COST TO THE COUNTY</b>						
	\$166,549,065	\$194,032,161	\$194,650,544	\$203,077,049	\$8,426,505	4.33%

# FY 2008 ADVERTISED 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	\$4,482,970	\$1,285,782	\$608,994	\$0	\$0	\$6,377,746
02	Office of the County Executive	5,859,469	1,680,582	2,115,786	0	0	9,655,837
04	Department of Cable Communications and Consumer Protection	1,176,927	337,560	3,443,972	(3,141,646)	42,413	1,859,226
06	Department of Finance	4,656,069	1,335,430	4,799,590	(551,697)	0	10,239,392
11	Department of Human Resources	5,379,730	1,542,986	1,548,130	0	0	8,470,846
12	Department of Purchasing and Supply Management	3,319,303	952,025	1,771,219	0	0	6,042,547
13	Office of Public Affairs	1,377,228	395,009	316,158	(191,652)	0	1,896,743
15	Office of Elections	2,277,191	653,132	886,837	0	0	3,817,160
17	Office of the County Attorney	6,064,988	1,739,528	574,311	(432,757)	0	7,946,070
20	Department of Management and Budget	2,869,876	823,123	319,622	0	0	4,012,621
37	Office of the Financial and Program Auditor	219,625	62,992	15,166	0	0	297,783
41	Civil Service Commission	197,011	56,506	286,767	0	0	540,284
57	Department of Tax Administration	17,511,918	5,022,677	6,058,285	0	0	28,592,880
70	Department of Information Technology	21,027,467	6,030,990	14,352,884	(7,191,873)	0	34,219,468
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$76,419,772</b>	<b>\$21,918,322</b>	<b>\$37,097,721</b>	<b>(\$11,509,625)</b>	<b>\$42,413</b>	<b>\$123,968,603</b>
<b>Judicial Administration</b>							
80	Circuit Court and Records	\$8,351,336	\$2,395,287	\$2,099,576	\$0	\$0	\$12,846,199
82	Office of the Commonwealth's Attorney	2,233,776	640,680	87,684	0	0	2,962,140
85	General District Court	1,421,801	407,794	863,263	0	0	2,692,858
91	Office of the Sheriff	12,915,212	3,704,273	3,948,690	0	0	20,568,175
<b>Total Judicial Administration</b>		<b>\$24,922,125</b>	<b>\$7,148,034</b>	<b>\$6,999,213</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,069,372</b>
<b>Public Safety</b>							
04	Department of Cable Communications and Consumer Protection	\$838,626	\$240,530	\$145,817	\$0	\$0	\$1,224,973
31	Land Development Services	9,361,279	2,684,953	1,377,004	0	0	13,423,236
81	Juvenile and Domestic Relations District Court	18,827,228	5,399,928	2,452,219	0	0	26,679,375
90	Police Department	142,379,818	40,836,640	27,431,544	(926,188)	329,105	210,050,919
91	Office of the Sheriff	35,805,746	10,269,618	4,785,453	0	0	50,860,817
92	Fire and Rescue Department	144,864,582	41,549,308	22,889,423	0	150,100	209,453,413
93	Office of Emergency Management	1,245,682	357,280	676,345	0	0	2,279,307
<b>Total Public Safety</b>		<b>\$353,322,961</b>	<b>\$101,338,257</b>	<b>\$59,757,805</b>	<b>(\$926,188)</b>	<b>\$479,205</b>	<b>\$513,972,040</b>

# FY 2008 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY

#	Agency Title	Personnel Services	Fringe Benefits	Operating Expenses	Recovered Costs	Capital Equipment	Total Cost
<b>Public Works</b>							
08	Facilities Management Department	\$11,311,342	\$3,244,260	\$44,664,470	(\$8,364,916)	\$0	\$50,855,156
25	Business Planning and Support	530,361	152,115	163,168	(278,817)	0	566,827
26	Office of Capital Facilities	10,084,734	2,892,451	8,003,067	(6,568,655)	0	14,411,597
29	Stormwater Management	7,724,031	2,215,367	3,222,678	(863,666)	390,500	12,688,910
87	Unclassified Administrative Expenses	0	0	503,925	0	0	503,925
	<b>Total Public Works</b>	<b>\$29,650,468</b>	<b>\$8,504,193</b>	<b>\$56,557,308</b>	<b>(\$16,076,054)</b>	<b>\$390,500</b>	<b>\$79,026,415</b>
<b>Health and Welfare</b>							
67	Department of Family Services	\$69,068,477	\$19,809,863	\$118,809,697	(\$145,253)	\$0	\$207,542,784
68	Department of Administration for Human Services	9,709,345	2,784,784	1,515,895	(58,717)	0	13,951,307
69	Department of Systems Management for Human Services	5,515,881	1,582,036	476,201	0	0	7,574,118
71	Health Department	32,295,850	9,262,928	14,253,981	(145,774)	0	55,666,985
	<b>Total Health and Welfare</b>	<b>\$116,589,553</b>	<b>\$33,439,611</b>	<b>\$135,055,774</b>	<b>(\$349,744)</b>	<b>\$0</b>	<b>\$284,735,194</b>
<b>Parks, Recreation &amp; Libraries</b>							
50	Department of Community and Recreation Services	\$10,043,116	\$2,880,514	\$23,251,731	(\$11,430,841)	\$0	\$24,744,520
51	Fairfax County Park Authority	22,577,437	6,475,543	5,901,941	(2,668,729)	300,000	32,586,192
52	Fairfax County Public Library	24,957,659	7,158,227	8,400,446	0	178,620	40,694,952
	<b>Total Parks, Recreation &amp; Libraries</b>	<b>\$57,578,212</b>	<b>\$16,514,284</b>	<b>\$37,554,118</b>	<b>(\$14,099,570)</b>	<b>\$478,620</b>	<b>\$98,025,664</b>
<b>Community Development</b>							
16	Economic Development Authority	\$3,008,726	\$862,947	\$3,665,092	\$0	\$0	\$7,536,765
31	Land Development Services	12,571,852	3,605,793	3,112,304	(184,111)	0	19,105,838
35	Department of Planning and Zoning	9,996,311	2,867,090	1,081,952	0	0	13,945,353
36	Planning Commission	541,363	155,271	209,863	0	0	906,497
38	Department of Housing and Community Development	4,451,479	1,276,750	2,562,786	0	0	8,291,015
39	Office of Human Rights	1,231,468	353,203	101,004	0	0	1,685,675
40	Department of Transportation	5,560,527	1,594,842	2,172,157	(271,774)	0	9,055,752
	<b>Total Community Development</b>	<b>\$37,361,726</b>	<b>\$10,715,896</b>	<b>\$12,905,158</b>	<b>(\$455,885)</b>	<b>\$0</b>	<b>\$60,526,895</b>
<b>Non-Departmental</b>							
87	Unclassified Administrative Expenses	\$0	\$0	\$1,050,000	\$0	\$0	\$1,050,000
89	Employee Benefits	\$0	\$0	\$3,498,452	\$0	\$0	\$3,498,452
	<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,548,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,548,452</b>
<b>GENERAL FUND DIRECT EXPENDITURES</b>		<b>\$695,844,817</b>	<b>\$199,578,597</b>	<b>\$350,475,549</b>	<b>(\$43,417,066)</b>	<b>\$1,390,738</b>	<b>\$1,203,872,635</b>



## FY 2008 ADVERTISED SUMMARY OF GENERAL FUND OPERATING EXPENDITURES BY OBJECT CODE

Object Code	Description	Description	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
301	Across the Board Adjustments	MASTER BLANKET/ACROSS THE BOARD	\$41,520	\$0	\$394	\$5,000	\$4,606	1169.04%
302	Professional Consultant/Contracts	PROFESSIONAL CONSULTANT/CONTRACTS	74,417,192	86,303,418	99,571,980	91,408,150	(8,163,830)	(8.20%)
304	Commercial Office Supplies	COMMERCIAL OFFICE SUPPLIES	281,393	312,424	338,449	300,585	(37,864)	(11.19%)
306	Central Store Charges	CENTRAL STORE CHARGES	2,736,032	2,339,848	2,538,314	2,604,575	66,261	2.61%
308	Operating Supplies	OPERATING SUPPLIES	11,099,636	11,342,362	13,881,705	11,464,169	(2,417,536)	(17.42%)
309	Operating Equipment	OPERATING EQUIPMENT	4,286,145	4,295,567	5,567,716	4,655,202	(912,514)	(16.39%)
310	Operating Expenses	OPERATING EXPENSES	9,065,988	10,418,555	12,951,090	9,977,237	(2,973,853)	(22.96%)
312	Wearing Apparel	WEARING APPAREL	3,943,065	3,987,462	4,743,821	3,861,363	(882,458)	(18.60%)
314	Postage	POSTAGE	5,344,125	5,901,650	6,025,939	6,121,336	95,397	1.58%
316	Telecommunications	TELECOMMUNICATIONS	12,547,804	13,369,166	14,380,740	14,050,667	(330,073)	(2.30%)
318	Commercial Printing Services	COMMERCIAL PRINTING SERVICES	309,892	715,680	746,031	671,303	(74,728)	(10.02%)
320	Rent of Equipment	RENT OF EQUIPMENT	596,440	428,665	437,002	833,543	396,541	90.74%
322	Rent of Real Estate	RENT OF REAL ESTATE	13,344,224	13,103,296	13,695,707	14,145,227	449,520	3.28%
324	Utilities	UTILITIES	16,313,134	16,551,833	17,290,676	19,501,557	2,210,881	12.79%
326	Interjurisdictional Payments	INTERJURISDICTIONAL PAYMENTS	246,664	277,797	280,397	284,991	4,594	1.64%
328	Repairs and Maintenance	REPAIRS AND MAINTENANCE	5,683,195	4,574,165	6,629,972	6,905,370	275,398	4.15%
330	Books and Related Material	BOOKS AND RELATED MATERIAL	8,583,120	5,160,763	9,213,658	4,829,892	(4,383,766)	(47.58%)
331	Computer Software & Operating Equipment	COMPUTER SOFTWARE & OPERATING EQUIPMENT	2,663,318	2,620,466	4,093,956	2,938,238	(1,155,718)	(28.23%)
332	Memberships & Subscriptions	MEMBERSHIPS & SUBSCRIPTIONS	459,860	435,253	485,778	449,030	(36,748)	(7.56%)
336	Automotive Supplies	AUTOMOTIVE SUPPLIES	157,212	186,937	290,714	186,099	(104,615)	(35.99%)
338	Building Materials and Supplies	BUILDING MATERIALS AND SUPPLIES	1,535,050	1,521,406	1,619,190	1,811,878	192,688	11.90%
340	Auto Mileage Allowance	AUTO MILEAGE ALLOWANCE	1,154,547	1,353,630	1,353,670	1,336,610	(17,060)	(1.26%)
342	DVS Charges	DVS CHARGES	31,599,207	27,930,201	28,220,046	29,478,633	1,258,587	4.46%
344	Technology Application Services	TECHNOLOGY APPLICATION SERVICES	780,696	649,679	1,031,334	665,733	(365,601)	(35.45%)
346	Cooperative Computer Center Charges	COOPERATIVE COMPUTER CENTER CHARGES	21,593,089	23,054,437	23,039,187	23,642,394	603,207	2.62%
348	Document Services	DOCUMENT SERVICES	2,661,525	2,048,044	2,282,581	2,282,201	(380)	(0.02%)
350	Other Internal Charges	OTHER INTERNAL CHARGES	3,092,424	1,811,877	5,435,492	1,916,015	(3,519,477)	(64.75%)
352	Insurance and Surety Bonds	INSURANCE AND SURETY BONDS	680,048	747,803	747,872	584,923	(162,949)	(21.79%)
356	Welfare Expenses	WELFARE EXPENSES	49,959,405	71,223,990	60,925,751	61,124,755	199,004	0.33%
360	Payments to Boards and Commissions	PAYMENTS TO BOARDS AND COMMISSIONS	333,989	420,560	424,319	420,560	(3,759)	(0.89%)
362	Contributions to Boards, Authorities, and Commissions/Childcare Subsidies	CONTRIBUTIONS/SUBSIDIES	42,434,086	20,489,135	20,603,306	20,409,135	(194,171)	(0.94%)
366	Tuition/Training	TUITION/TRAINING	309,819	360,000	370,660	360,000	(10,660)	(2.88%)
368	Conferences/Travel	CONFERENCES/TRAVEL	4,388,900	4,600,748	5,262,569	4,765,306	(497,263)	(9.45%)
370	Food	FOOD	2,616,958	2,576,459	2,565,715	2,559,009	(6,706)	(0.26%)
374	Resale Items	RESALE ITEMS	28,794	34,085	34,565	29,000	(5,565)	(16.10%)
378	Contingencies	CONTINGENCIES	5,874,489	1,983,106	7,066,368	1,010,746	(6,055,622)	(85.70%)
380	Housing Costs/Rental Assistance	HOUSING COSTS/RENTAL ASSISTANCE	2,145,933	2,877,307	3,084,281	2,885,117	(199,164)	(6.46%)
<b>TOTAL OPERATING EXPENSES</b>			<b>\$343,308,918</b>	<b>\$346,007,774</b>	<b>\$377,230,945</b>	<b>\$350,475,549</b>	<b>(\$26,755,396)</b>	<b>(7.09%)</b>

## FY 2008 Capital Equipment Funding Summary

### GENERAL FUND EXPENDITURES - CAPITAL EQUIPMENT

FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
\$4,460,980	\$3,529,905	\$3,372,204	\$5,591,389	\$2,833,717	\$3,102,761	\$5,398,092	\$1,390,738

PROGRAM AREA:	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total
<b><u>Legislative Executive Functions/Central Services</u></b>					
Department of Cable Communications and Consumer Protection	\$42,413	\$0	\$0	\$0	\$42,413
<b><u>Public Safety</u></b>					
Police Department	209,105	120,000	0	0	329,105
Fire and Rescue Department	21,500	128,600	0	0	150,100
<b><u>Public Works</u></b>					
Stormwater Management	0	390,500	0	0	390,500
<b><u>Parks, Recreation and Libraries</u></b>					
Park Authority	0	300,000	0	0	300,000
Fairfax County Public Library	0	0	0	178,620	178,620
<b>Total General Fund</b>	<b>\$273,018</b>	<b>\$939,100</b>	<b>\$0</b>	<b>\$178,620</b>	<b>\$1,390,738</b>

## FY 2008 Capital Equipment Funding Summary

### OTHER FUNDS APPROPRIATED - CAPITAL EQUIPMENT

FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
\$27,256,450	\$27,307,638	\$28,732,928	\$23,883,444	\$27,423,480	\$25,746,734	\$89,526,473	\$33,313,249

FUND CATEGORY:	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total
<b><u>Other Funds - Appropriated</u></b>					
100 County Transit Systems	\$0	\$5,103,662	\$0	\$0	\$5,103,662
105 Cable Communications	0	250,000	0	0	250,000
108 Leaf Collection	19,500	712,500	0	0	732,000
109 Refuse Collection & Recycling Ops	178,000	2,280,000	0	0	2,458,000
110 Refuse Disposal	0	2,497,600	0	0	2,497,600
114 I-95 Refuse Disposal	0	1,171,700	0	0	1,171,700
120 E-911 Fund	0	3,290,000	0	0	3,290,000
401 Sewer Operation and Maintenance	50,500	400,000	0	0	450,500
503 Department of Vehicle Services	14,880	13,566,625	0	0	13,581,505
504 Document Services	0	0	2,378,282	0	2,378,282
505 Technology Infrastructure Services	0	1,400,000	0	0	1,400,000
<b>Total Other Funds - Appropriated</b>	<b>\$262,880</b>	<b>\$30,672,087</b>	<b>\$2,378,282</b>	<b>\$0</b>	<b>\$33,313,249</b>
<b>Combined Total - General Fund and Other Funds Appropriated</b>	<b>\$535,898</b>	<b>\$31,611,187</b>	<b>\$2,378,282</b>	<b>\$178,620</b>	<b>\$34,703,987</b>

### OTHER FUNDS NON-APPROPRIATED - CAPITAL EQUIPMENT

FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
\$527,270	\$839,136	\$705,608	\$613,322	\$607,879	\$702,211	\$702,211	\$270,655

FUND CATEGORY:	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total
<b><u>Other Funds - Non-Appropriated</u></b>					
170 Park Revenue Fund	\$0	\$187,500	\$0	\$0	\$187,500
703 NOVARIS	0	0	83,155	0	83,155
<b>Total Other Funds - Non-Appropriated</b>	<b>\$0</b>	<b>\$187,500</b>	<b>\$83,155</b>	<b>\$0</b>	<b>\$270,655</b>
<b>Combined Total - Other Funds Appropriated and Other Funds Non-Appropriated</b>	<b>\$262,880</b>	<b>\$30,859,587</b>	<b>\$2,461,437</b>	<b>\$0</b>	<b>\$33,583,904</b>
<b>TOTAL ALL FUNDS</b>	<b>\$535,898</b>	<b>\$31,798,687</b>	<b>\$2,461,437</b>	<b>\$178,620</b>	<b>\$34,974,642</b>

# FAIRFAX COUNTY

## FY 2006 - FY 2008 County Funded Programs for School-Related Services

	FY 2006 Actual	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>General Fund Transfers</b>			
General Fund Transfer to School Operating Fund	\$1,431,337,820	\$1,533,218,089	\$1,586,600,722
General Fund Transfer to School Debt Service	130,281,443	142,269,368	147,858,704
<b>Subtotal</b>	<b>\$1,561,619,263</b>	<b>\$1,675,487,457</b>	<b>\$1,734,459,426</b>
<b>Police Department</b>			
School Resource and School Education Officers (60/60.0 SYE)	\$5,745,498	\$6,911,065	\$7,037,374
Security for activities such as proms and football games	280,760	289,105	289,105
School Crossing Guards (64/64.0 SYE)	1,234,958	1,749,400	2,390,511
<b>Subtotal</b>	<b>\$7,261,216</b>	<b>\$8,949,570</b>	<b>\$9,716,990</b>
<b>Fire Department</b>			
Fire safety programs for pre-school through middle school aged students	\$132,127	\$135,374	\$138,671
<b>Subtotal</b>	<b>\$132,127</b>	<b>\$135,374</b>	<b>\$138,671</b>
<b>Health Department</b>			
School Health (256/185.23 SYE)	\$10,662,540	\$11,920,278	\$12,334,296
<b>Subtotal</b>	<b>\$10,662,540</b>	<b>\$11,920,278</b>	<b>\$12,334,296</b>
<b>Community Services Board (CSB) - Mental Health Services</b>			
Pre-Kindergarten programming	\$57,122	\$58,716	\$60,266
Elementary school programming	8,831	9,077	9,317
Middle school programming	30,731	31,588	32,422
High school and alternative school programming	581,449	597,673	613,458
<b>Subtotal</b>	<b>\$678,133</b>	<b>\$697,054</b>	<b>\$715,463</b>
<b>Community Services Board (CSB) - Mental Retardation Services</b>			
Elementary school programming	\$263,057	\$298,274	\$306,208
Middle school programming	14,080	16,055	16,482
High school and alternative school programming	188,689	209,306	214,874
<b>Subtotal</b>	<b>\$465,826</b>	<b>\$523,635</b>	<b>\$537,564</b>
<b>Community Services Board (CSB) - Alcohol and Drug Services</b>			
Elementary school programming	\$179,905	\$184,925	\$189,809
Middle school programming	138,999	142,879	146,652
High school and alternative school programming	269,029	353,574	844,859
<b>Subtotal</b>	<b>\$587,933</b>	<b>\$681,378</b>	<b>\$1,181,320</b>
<b>Community Services Board (CSB) - Early Intervention Services</b>			
Pre-Kindergarten programming	\$24,378	\$23,645	\$24,274
<b>Subtotal</b>	<b>\$24,378</b>	<b>\$23,645</b>	<b>\$24,274</b>

# FAIRFAX COUNTY

## FY 2006 - FY 2008 County Funded Programs for School-Related Services

	FY 2006 Actual	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>Department of Family Services</b>			
Net Cost of the School-Age Child Care (SACC) Program (660/600.0 SYE) - includes general services and services for special needs clients partially offset by program revenues	\$4,710,112	\$10,106,497	\$8,671,706
Head Start Program-General Fund (Higher Horizons, Gum Springs (18/18.0 SYE), Schools' Contract)	5,663,490	5,954,698	6,011,428
Head Start Federal Grant Funding (Local Cash Match) <sup>1</sup>	677,147	1,272,771	796,786
Comprehensive Services Act (special education programs not in FCPS)	15,422,786	13,219,246	13,719,246
County contribution to Schools for SACC space	500,000	750,000	750,000
<b>Subtotal</b>	<b>\$26,973,535</b>	<b>\$31,303,212</b>	<b>\$29,949,166</b>
<b>Department of Community and Recreation Services</b>			
After School Programs at Fairfax County Middle Schools <sup>2</sup>	\$1,411,839	\$3,492,114	\$3,492,114
After School Partnership Program	77,500	145,000	145,000
Field improvements <sup>3</sup>	225,718	270,214	200,000
Therapeutic recreation	35,437	38,894	38,835
<b>Subtotal</b>	<b>\$1,750,494</b>	<b>\$3,946,222</b>	<b>\$3,875,949</b>
<b>Fairfax County Park Authority</b>			
Maintenance of Fairfax County Public Schools' athletic fields	\$1,661,837	\$3,583,898	\$1,988,648
Match for field development	(17,571)	118,718	0
<b>Subtotal</b>	<b>\$1,644,266</b>	<b>\$3,702,616</b>	<b>\$1,988,648</b>
<b>TOTAL: County Funding for School Related Services</b>	<b>\$1,611,799,711</b>	<b>\$1,737,370,441</b>	<b>\$1,794,921,767</b>

<sup>1</sup> This includes Local Cash Match funding for Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs and Schools' Contracts.

<sup>2</sup> In FY 2006 this category includes partial year funding for two after school programs, Club 78 and the new After School Program, at Fairfax County Middle Schools that provide diversified educational, social, and cultural opportunities in a supervised environment. Beginning in FY 2007 Club 78 is eliminated and the After School Program was fully funded for 26 middle schools.

<sup>3</sup> Prior to the [FY 2006 Adopted Budget Plan](#), this category included athletic field lighting, maintenance and other upgrade requirements. In FY 2006, only the cost of athletic field lighting is reflected here. All other FCPS-related field improvement funding is managed by, and shown under, the Fairfax County Park Authority.

**FAIRFAX COUNTY**  
**FY 2006 - FY 2008 Additional County Funded Programs**  
**for General Youth Services**

	FY 2006 Actual	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>Additional County Funded Youth Programs</b>			
Family Services - Net cost of services for children (excluding SACC and Head Start)	\$20,863,085	\$22,120,608	\$22,066,555
Juvenile and Domestic Relations District Court - Residential Services	2,499,512	2,678,770	2,729,304
Department of Community and Recreation Services - Therapeutic Recreation	708,748	777,875	798,189
Department of Community and Recreation Services - Teen Centers (excluding Club 78)	1,770,931	2,189,539	2,013,177
Department of Community and Recreation Services - Community Centers	1,362,157	2,142,505	1,913,879
Department of Community and Recreation Services - Net cost Extension/Community Education	54,689	61,931	69,125
Department of Community and Recreation Services - Youth Sports Subsidy	195,000	195,000	195,000
Department of Community and Recreation Services - Youth Sports Scholarship	108,883	75,000	75,000
Department of Community and Recreation Services - Youth Worker Program	31,819	55,932	55,932
Fairfax County Park Authority - Athletic Field Maintenance (non-schools fields)	2,298,871	2,432,288	2,530,384
<b>Subtotal: Additional County Funded Programs for General Youth Services (Non-School)</b>	<b>\$29,893,695</b>	<b>\$32,729,448</b>	<b>\$32,446,545</b>
<b>TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs)</b>	<b>\$1,641,693,406</b>	<b>\$1,770,099,889</b>	<b>\$1,827,368,312</b>

**FAIRFAX COUNTY**  
**FY 2006 - FY 2008 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 2006 Actual	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>Additional County-Administered Programs for School-Related Services</b>			
Community Services Board - Alcohol and Drug Services - Middle school programming	\$104,973	\$107,899	\$110,749
Community Services Board - Alcohol and Drug Services - High school and alternative school programming	378,515	388,330	388,330
Department of Family Services - Head Start Grant Funding <sup>1</sup>	4,479,390	4,950,330	4,606,106
Department of Family Services - Early Head Start Grant Funding <sup>1</sup>	3,147,402	3,435,947	3,090,680
Department of Family Services - Head Start State Block Grant Funding <sup>1</sup>	(2,214)	69,053	96,945
<b>Subtotal: County-Administered Programs</b>	<b>\$8,108,066</b>	<b>\$8,951,559</b>	<b>\$8,292,810</b>

**GRAND TOTAL**

<sup>1</sup> It should be noted that these expenditures/budgets are by fiscal year. The amounts contain multiple program years in each fiscal year and therefore do not correlate to annual awards for these grants. The negative entry reflects adjustments to postings between fiscal years.

## Services for Seniors

In 1970, only 3.0 percent, or 13,764, Fairfax County residents were age 65 or older. By 2003, the size of this demographic group had grown to 8.4 percent of the County's population, or nearly 83,000 individuals. The number of County residents age 65 or older is projected to nearly double in the next 20 years, and grow to almost 13 percent of the total population. Given this aging of the population, the County has begun highlighting the services currently provided to seniors. It should be noted that the figures in the following table do not reflect the cost of all services provided to seniors, as only those services specifically designed for seniors, or those where participation by this population has been tracked or can be reasonably estimated, have been included. There are many general County services that are used extensively by the senior population, such as Emergency Medical Services and cultural tours, but limited data on actual utilization rates makes it difficult to isolate and quantify those costs.

The table below and on the following page details the cost of services provided specifically to seniors included in the FY 2008 Advertised Budget Plan. Following the table is a description of the program, as well as utilization data by age if available. In FY 2008, services to seniors totals \$66.6 million or 2.0 percent of General Fund Disbursements of \$3.3 billion. Excluding the General Fund Transfer to Fairfax County Public Schools and School Debt Service of \$1.7 billion, spending on services for seniors is approximately 4.2 percent of the remaining General Fund Disbursements.

### County Funded Programs for Seniors<sup>1</sup>

	FY 2006 Actual	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>Facilities Management Department</b>			
Lease for the Lorton Senior Center at Gunston Plaza (Operated by the Department of Community and Recreation Services)	\$90,845	\$92,753	\$95,536
<b>Department of Transportation</b>			
Seniors On the Go Taxi Cab Voucher Program	\$325,290	\$523,609	\$504,386
<b>Department of Community and Recreation Services</b>			
Senior Center and Senior Plus Program	\$1,626,685	\$2,444,453	\$3,543,810
<b>Fairfax County Public Library</b>			
Programs Primarily Used by Older Adults	\$251,358	\$263,887	\$272,104
<b>Department of Tax Administration</b>			
Tax Relief for the Elderly and Disabled	\$21,649,275	\$25,881,200	\$27,587,054
<b>Department of Family Services</b>			
Adult Protective Services	\$1,114,118	\$1,236,156	\$1,256,629
Long-Term Care Services	4,208,499	8,660,073	6,849,191
Adult Services	2,157,006	2,284,331	2,356,312
Transportation Services	2,271,824	2,987,507	3,054,158
Subtotal Department of Family Services	\$9,751,447	\$15,168,068	\$13,516,290
<b>Health Department</b>			
Adult Day Health Care Program	\$2,153,814	\$2,977,197	\$3,019,619
Alzheimer's Family Day Care	82,600	300,000	300,000
Respite Program	27,880	327,319	314,697
Subtotal Health Department	\$2,264,294	\$3,604,516	\$3,634,316
<b>Fire and Rescue Department</b>			
Senior Safety Programs	\$39,175	\$41,246	\$41,388
<b>Subtotal - General Fund</b>	<b>\$35,998,369</b>	<b>\$48,019,732</b>	<b>\$49,194,884</b>



# Services for Seniors

## County Funded Programs for Seniors<sup>1</sup>

Name and Description of Service	FY 2006 Actual	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan
<b>Fund 103, Area Agency on Aging</b>			
Community-Based Social Services	\$745,266	\$1,455,696	\$1,215,782
Ombudsman	369,302	553,484	464,161
Fee for Service	199,029	411,627	270,190
Congregate Meals	1,788,808	3,005,018	2,373,941
Home-Delivered Meals	1,295,539	1,700,637	1,464,780
Care-Coordination	595,124	962,917	755,929
Caregiver Support	201,032	441,873	369,297
<b>Subtotal Fund 103</b>	<b>\$5,194,100</b>	<b>\$8,531,252</b>	<b>\$6,914,080</b>
<b>Fund 106, Community Services Board</b>			
Countywide Older Adults and Families Program	\$1,118,736	\$1,152,298	\$1,186,867
<b>Fund 119, Contributory Fund</b>			
Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence	\$1,062,628	\$1,076,083	\$1,396,691
<b>Fund 141, Elderly Housing Programs</b>			
Lewinsville Senior Residence, Little River Glen, and Lincolnia Center	\$3,630,635	\$3,589,502	\$3,541,400
<b>Fund 309, Metro Operations and Construction</b>			
MetroAccess	\$3,796,332	\$3,772,015	\$4,036,056
<b>Fund 505, Technology Infrastructure Services</b>			
Computer Labs	\$282,144	\$287,787	\$293,542
<b>Subtotal - General Fund Supported</b>	<b>\$15,084,575</b>	<b>\$18,408,937</b>	<b>\$17,368,636</b>
<b>TOTAL SPENDING ON SENIOR PROGRAMS</b>	<b>\$51,082,944</b>	<b>\$66,428,669</b>	<b>\$66,563,520</b>

<sup>1</sup> This analysis reflects only those services included in General Fund and General Fund Supported agencies, and does not include services supported by non-General Fund or non-appropriated funds, such as rent relief provided through Fund 941, Fairfax County Rental Program, or recreational activities provided by Fund 111, Reston Community Center. Likewise, this analysis does not include capital projects funded in prior years, such as senior centers or adult day health care facilities. Capital expenses vary significantly from year to year and one year's data cannot serve as a proxy for "average" capital expenditures in a particular service area.

# Services for Seniors

The following provides a brief description of the programs, as well as utilization data if available, included in the Services for Seniors table above. For additional information please refer to the specific agency narrative in Volume 1 and Volume 2.

## **Department of Transportation**

### **Seniors on the Go Taxi Cab Voucher Program**

The Seniors on the Go Taxi Cab Voucher Program allows seniors to purchase vouchers that partially subsidize the cost of taxi rides. Vouchers can be used by married couples over 65 with less than \$50,000 in combined income and by single persons over 65 with less than \$40,000 in income. The number of seniors served since program inception (through FY 2006) is 3,509; it is anticipated that an additional 984 will be served in FY 2006 and FY 2007.

## **Department of Community and Recreation Services**

### **Senior Center and Senior Plus Program**

The Department of Community and Recreation Services offers services to individuals aged 55 years and older. Services are primarily offered through the 13 senior centers located throughout the County. The Senior Plus Program (expanding to a total of seven senior centers in FY 2008) provides services for senior adults who require a higher level of assistance to participate in senior activities. There are 10,621 seniors currently registered for services either at a senior center or in the Senior Plus Program.

## **Fairfax County Public Library**

### **Programs Primarily Used by Older Adults**

The Fairfax County Public Library offers several programs which, although not limited to the senior population, are heavily used by older adults (those 62 and older). Examples of programs include talking books; home delivery program; book collections maintained at senior residences, nursing homes, and adult day care centers; large print books; and Dimview, a self-help group for adults who are coping with loss of vision.

## **Department of Tax Administration**

### **Tax Relief for the Elderly and Disabled**

Tax relief is provided to adults 65 and older and disabled persons on a graduated scale depending upon the level of income and net assets, which must not exceed \$72,000 and \$340,000, respectively. In FY 2006, over 6,900 people participated in the program.

## **Department of Family Services**

### **Adult Protective Services**

Adult Protective Services provides mandated investigation of abuse, neglect or exploitation of senior adults and adults with disabilities as well as case management services to provide protection for at-risk adults in the community and in public and private facilities. Persons over 60 and persons 18 and older with an incapacitating condition for whom there is a reason to suspect abuse, neglect, or exploitation are eligible for services. In FY 2006, 761 clients were served.

### **Long-Term Care Services**

Long-term care services provides case management and home-based care to adults 18 and older who have disabilities and persons over age 60 with the goal of maximizing independence and enabling persons served to remain in the community rather than moving to a more restrictive level of care. In FY 2006 2,187 clients were served.

### **Adult Services**

Adult services provides case management, including needs assessment, care plans, coordination/authorization of services, and follow-up for senior adults 60 and older and adults over age 18 with disabilities. Some services also have functional and financial eligibility requirements.

# Services for Seniors

## **Transportation Services**

FASTRAN provides transportation between seniors' residence and their local senior center and adult day health care facility as well as trips in support of basic living. A fee of \$0.50 is charged for each one-way trip. Seniors 60 and older who are attendees of a senior center or residents of senior housing are eligible for services. In FY 2006, 132,856 one-way trips were provided to 1,008 clients. In addition, there were 1,677 group trips provided in FY 2006.

## **Health Department**

### **Adult Day Health Care Program**

The Adult Day Health Care program provides therapeutic recreational activities, supervision and health care to meet the needs of adults, 18 years and older who have physical and/or cognitive disabilities. Services are provided on a sliding fee scale. The goal is to provide services to approximately 400 seniors, and that 90 percent of their family care givers will state that their loved one's participation in the program enables them to continue to live at home in the community.

### **Respite Program**

The Respite Program provides center-based temporary relief on Saturdays to caregivers and families of adults who require full-time supervision due to confusion, memory loss, and/or physical disabilities. Eligible clients are individuals 18 and older who also meet income, residency and functional requirements. The program currently provides services to 50 individuals.

### **Alzheimer Family Day Center**

The Alzheimer Family Day Center provides specialized day care services for people with Alzheimer's type illnesses as well as respite, support and education for their care giving families. In FY 2008, approximately 11 caregivers of Fairfax County clients will be able to continue to work and remain self-sufficient in the community. Additionally, in FY 2008, approximately 200 Fairfax family caregivers shall be reached through community outreach, education, support and training.

## **Fire and Rescue Department**

### **Senior Safety Programs**

The Fire and Rescue Department offers various senior safety programs for individuals 55 and older, including Senior Basic Fire Safety, Emergency Preparedness for the Older Adult, Life Safety Education Seniors Program, Caregiver and Staff Training for those who care for older adults, "Battery for Life" which provides free smoke alarm batteries, and the "File of Life" Program which is an educational program that stresses the importance of maintaining current medication dosages and current physician information. The department plans to reach 14,000 seniors in FY 2008.

## **Fund 103, Area Agency on Aging**

### **Community-Based Services**

Community-Based Services provides services to older adults age 60 and older to enable them to live as independently as possible in the community. This includes assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. In FY 2006, 7,712 seniors were served.

### **Ombudsman**

The Ombudsman Program, serving the City of Alexandria and the counties of Arlington, Fairfax, Loudoun and Prince William, provides information about long-term care providers and educates the community about long-term care issues. The program resolves complaints against nursing and assisted living facilities as well as home care agencies through counseling, mediation and investigation.

### **Fee for Service**

Fee for Service provides home-based care to income seniors 60 and older needing assistance with activities of daily living to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those seniors who are frail, isolated, of a minority group, or in economic need. In FY 2006, 113 people were served with 8,826 hours of services.

# Services for Seniors

## **Home-Delivered Meals**

Home-Delivered Meals provides meals to frail, homebound, low-income residents 60 and older who cannot prepare their own meals. The program utilizes a large number of volunteers who deliver a hot lunch and bagged dinner. In FY 2006, 289,045 meals were provided to 1,177 residents.

## **Care-Coordination**

Provides case management/consultation services for elderly persons 60 and older with deficiencies in two or more activities of daily living (ADLs) and have a need for coordination of services.

## **Caregiver Support**

Caregiver Support provides education and support services to caregivers of persons 60 and older, or seniors caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation, assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. In FY 2006, 53 clients received services through the Adult Day Health care respite scholarship, 20 through the bathing and respite program, 53 through the Discretionary Fund, and 46 clients received assisted transportation services, taking 1,062 trips. A Kinship Care resource guide was produced, over two dozen seminars specifically for caregivers were offered, community presentations reached 1,000 caregivers, and an e-newsletter reached over 900 people per month.

## **Fund 106, Community Services Board**

### **Countywide Older Adults and Families Program**

CSB Mental Health Services provides mental health treatment services to adults over age 60 with mental illness. The program served 310 clients for a total of 2,524 service hours in FY 2006. This excludes some services with Senior Plus, Lincolnia, Rapid Response, and psychoeducation for which cases were not opened.

## **Fund 119, Contributory Fund,**

### **Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence**

This facility is owned by the counties of Fairfax, Fauquier, Loudoun and Prince William, and the City of Alexandria as tenants in common. During FY 2006, 113 Fairfax County citizens over the age of 55 were served in the facility (89 in the nursing facility and 24 in assisted living). For the nursing facility, an individual may have no more than \$2,000 in resources and may have a gross monthly income of no more than \$5,556 to be eligible for Medicaid on admission to this facility. For the assisted living facility, an individual may have no more than \$2,000 in resources and a gross monthly income of no more than \$1,300 (effective January 1, 2007).

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

### **Lewinsville Senior Residence, Little River Glen, and Lincolnia Center**

The Department of Housing and Community Development provides services related to the County's support of the operation of three locally-funded elderly housing developments, Lewinsville Senior Residence, Little River Glen, and Lincolnia Center, which are owned or leased by the Fairfax County Redevelopment and Housing Authority (FCRHA). The programs' 220 available beds in the three facilities support clients who are 62 and older and also meet income requirements.

## **Fund 309, Metro Operations and Construction**

### **MetroAccess**

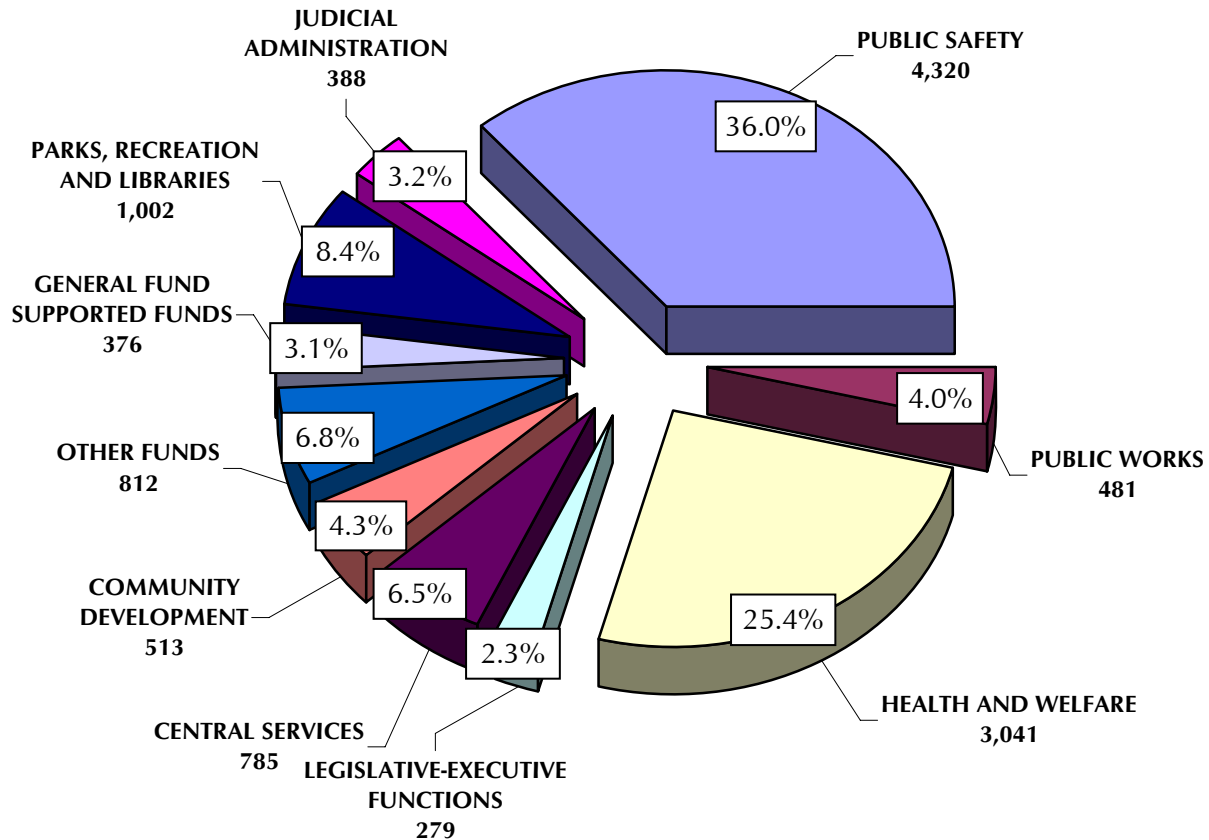
MetroAccess is a curb-to-curb public transit service provided to County residents who are ADA eligible and who are not able to use regular public transportation. An estimated 65 percent of ADA riders are over age 55. MetroAccess provided 170,700 trips for Fairfax County residents in FY 2006.

## **Fund 505, Technology Infrastructure Services**

### **Computer Labs**

The Department of Information Technology supports computer labs at libraries and recreation/senior centers that are used by citizens, many of whom are seniors.

# FY 2008 REGULAR POSITIONS ALL FUNDS



**TOTAL REGULAR POSITIONS = 11,997**

General Fund Program Areas include: General Fund agencies and Fund 106, Fairfax-Falls Church Community Services Board, in Health and Welfare, and Fund 120, E-911, in Public Safety.

General Fund Supported Funds include: Fund 141, Elderly Housing Programs; Fund 500, Retiree Health Benefits; Fund 501, County Insurance; Fund 503, Department of Vehicle Services; Fund 504, Document Services Division; and Fund 505, Technology Infrastructure Services.

Other Funds include: Fund 105, Cable Communications; Fund 109, Refuse Collection & Recycling Operations; Fund 110, Refuse Disposal; Fund 111, Reston Community Center; Fund 112, Energy Resource Recovery Facility; Fund 113, McLean Community Center; Fund 114, I-95 Refuse Disposal; Fund 116, Integrated Pest Management Program; Fund 142, Community Development Block Grant; Fund 145, HOME Investment Partnership Grant; Fund 401, Sewer Operations and Maintenance; and Fund 601, Fairfax County Employees' Retirement System.

## Summary of Position Changes FY 1991 - FY 2008

### Authorized Positions - All Funds

	<b>From</b>	<b>To</b>	<b>Abolished</b>	<b>New Facilities</b>	<b>Other Changes</b>	<b>Other Reviews</b>	<b>Total Change</b>	<b>Positions Per 1,000 Citizens<sup>1</sup></b>
FY 1991 to FY 1992	11,164	11,124	(153)	41	20	52	(40)	13.57
FY 1992 to FY 1993	11,124	10,628	(588)	0	13	79	(496)	12.58
FY 1993 to FY 1994	10,628	10,685	(88)	62	56	27	57	12.46
FY 1994 to FY 1995	10,685	10,870	(157)	94	131	117	185	12.48
FY 1995 to FY 1996	10,870	11,016	(49)	60	76	59	146	12.38
FY 1996 to FY 1997	11,016	10,782	(477)	150	(14)	107	(234)	11.90
FY 1997 to FY 1998	10,782	10,802	(56)	4	43	29	20	11.72
FY 1998 to FY 1999	10,802	10,911	(35)	26	41	77	109	11.62
FY 1999 to FY 2000	10,911	11,108	(17)	106	26	82	197	11.59
FY 2000 to FY 2001	11,108	11,317	0	25	107	77	209	11.58
FY 2001 to FY 2002	11,317	11,385	(2)	14	39	17	68	11.45
FY 2002 to FY 2003	11,385	11,498	(48)	70	1	90	113	11.40
FY 2003 to FY 2004	11,498	11,443	(124)	49	0	20	(55)	11.25
FY 2004 to FY 2005	11,443	11,547	(4)	56	0	52	104	11.19
FY 2005 to FY 2006	11,547	11,742	(21)	163	50	3	195	11.18
FY 2006 to FY 2007 Revised	11,742	11,927	0	159	16	10	185	11.21
FY 2007 to FY 2008 CE	11,927	11,997	0	70	0	0	70	11.16
<b>Total</b>	<b>11,164</b>	<b>11,997</b>	<b>(1,819)</b>	<b>1,149</b>	<b>605</b>	<b>898</b>	<b>833</b>	

In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 1,987 abolished positions. This results in a net increase of 665 positions through the FY 2008 Advertised Budget Plan. Despite the net addition of positions, Positions Per 1,000 Citizens have decreased dramatically during the period between FY 1992 and FY 2008, from 13.57 (including the 168 project positions) to 11.16, a 17.8 percent decrease. Consistent with the Board's commitment to Building Safe and Caring Communities, the Public Safety Program Area has seen the most significant increase in Positions Per 1,000 Citizens with most other Program Areas actually declining.

( ) Denotes Abolished Positions

<sup>1</sup> Population numbers used to compute Positions Per 1,000 Citizens are provided by the Department of Systems Management for Human Services.

## Summary of Position Changes

### FY 2008 Position Actions Total Change - 70 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>
	Facilities Management	New facility maintenance	2
	Family Services	SACC - Key Center	3
	Library	Positions for Oakton and Burke libraries	34
	Information Technology	PSTOC Expansion	5
	Juvenile and Domestic Relations District Court	Courthouse Expansion	2
	Juvenile and Domestic Relations District Court	ERMS Programmer	1
	Police	PSTOC Expansion	5
	Police	Assistant Wildlife Biologist	1
	Police	Domestic Abuse	8
	Police	Police Psychologist	1
	Police	Animal Shelter	1
	Police	Criminal Justice Academy	2
	Police	Victim Advocacy Justice Center	1
	Fire and Rescue	PSTOC Expansion	4

## Summary of Position Changes

### FY 2007 Position Actions Total Change - 185 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>159</b>
	Facilities Management/Public Affairs/Information Technology/Sheriff	Courthouse Expansion	16
	Facilities Management/Public Safety Communications	PSTOC Expansion	7
	Planning and Zoning	Combined Community Inspector Program	5
	Park Authority	CLEMYJONTRI Park/Turner Farm	1
	Family Services	SACC - Two New Rooms Each at Oak Hill, Cherry Run, and Eagle View Elementary	18
	Information Technology	Deputy Director/Wireless Analyst/ Interoperability Manager/Security Analyst	4
	Health	Medically Fragile Homeless Care	2
	Health	Clinic Room Aides	2
	Health	Address Ratio of Students to Public Health Nurses	2
	Health	Medical Reserve Corps	2
	Health	Communicable Diseases, Epidemiology, and Bioterrorism	2
	Health	Chemical Hazards	2
	Health	Management Analyst III for Strategic Planning, Community Needs Assessment and Statistical Analysis	1
	Juvenile and Domestic Relations District Court	Intake/Probation Services	2
	Police	Patrol	24
	Police	Uniformed Police Officers at DPSC	5
	Police	Criminal Investigations/Crime Analyst	6
	Police	Property Room/Recruiting/ Information Technology	5
	Police	COPS in Schools	6
	Police	Animal Control Officers	3
	Sheriff	Court Security for New Judges	4
	Fire and Rescue	Safe Staffing Initiative	32
	Fire and Rescue	7th Battalion	8



## Summary of Position Changes

### FY 2007 Position Actions Total Change - 185 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>WORKLOAD</b>			<b>16</b>
	DPWES/Capital Facilities	Developer Default; Stormwater Construction Support	4
	DPWES/Stormwater	Watershed Projects Implementation	1
	DPWES/Land Development Services	Urban Forestry	2
	Housing	GIS Specialist	1
	Transportation	Residential Traffic Administration Program (RTAP), Transit Operations, Metrobus Service Planning	3
	Transportation	Bicycle Coordinator	1
	Transportation	Transportation Demand Management	1
	Transportation	Transportation Planning, Analysis, and Modeling Capacity	2
	McLean Community Center	Club McLean	1
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>10</b>
	Cable Communications and Consumer Protection	Transfer from Cable Communications	1
	Human Resources	Transfer to Information Technology	(1)
	Human Resources	Compensation	1
	Purchasing and Supply Management	Library Book Transfer	1
	County Attorney	Succession Planning	1
	Information Technology	Transfer from Human Resources	1
	Information Technology	Public Safety GIS	1
	DPWES/Business Planning and Support	Transfer to Land Development Services	(1)
	DPWES/Capital Facilities	Engineers in Construction Management and Building Design	3
	DPWES/Land Development Services	Developer Default	4
	DPWES/Land Development Services	Transfer from Business Planning and Support	1
	Department of Planning and Zoning	Planning Projects	2
	Transportation	Planning Projects	1
	Transportation	Succession Planning	1
	Parks	Position Placement	1
	Juvenile and Domestic Relations District Court	Supervision Visitation and Custody Exchange	2
	Police	Transfer from E-911	1
	Police	Redistribution of Crossing Guard Positions	(14)
	Emergency Management	Special Needs Planner	1
	Administration for Human Services	Training	1

## Summary of Position Changes

### FY 2007 Position Actions Total Change - 185 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Systems Management for Human Services	Coordinated Services Planning	1
	Health	Medically Fragile	1
	Health	Assisted Living	1
	CSB/Mental Health Services		2
	CSB/Alcohol and Drug Services		1
	E-911	Transfer to Police	(1)
	Cable Communications	Transfer to Cable Communications and Consumer Protection	(1)
	Elderly Housing	Director of Senior Housing	1
	DPWES/Wastewater	Identified for Realignment	(3)

## Summary of Position Changes

### FY 2006 Position Actions Total Change - 195 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES/PUBLIC SAFETY</b>			<b>163</b>
	Transportation	Photo Red Light	(2)
	Community and Recreation Services	Southgate Community Center	5
	Community and Recreation Services	Club 78	4
	Family Services	SACC	39
	Health	South County Secondary School	4
	Health	Little River Glen Adult Day Health Care Center	9
	Sheriff	Remaining half of new floor in ADC	11
	Police	Youth Gang Activity	4
	Police	Patrol	8
	Police	Administrative Support	3
	Police	Photo Red Light	(5)
	Fire and Rescue	New Crosspointe Station	36
	Fire and Rescue	Phase II of ALS Staffing	23
	Fire and Rescue	Phase II of EMS Infrastructure Staffing	12
	Public Safety Communications	PSCC Reorganization	11
	Risk Management	Automated External Defibrillators	1
<b>REDUCTIONS/REORGANIZATIONS/REDESIGNS</b>			<b>(21)</b>
	Police	Transfer of PSCC Positions to New Department of Public Safety Communications and Reduction of Crossing Guard Positions	(174)
	Public Safety Communications	Transfer from Police	153
<b>WORKLOAD</b>			<b>50</b>
	Facilities Management	Maintenance at County Facilities	2
	DPWES/Capital Facilities	Construction Project Coordination	2
	DPWES/Stormwater	Stormwater Management Program	3
	DPWES/Land Development Services	Increased Level of Development	14
	Planning and Zoning	Board of Zoning Appeals/Special Exceptions	1
	Planning and Zoning	Laurel Hill Adaptive Reuse	1
	Planning and Zoning	Dulles Rail	1
	Transportation	Workload	5
	Health	Public Health Nurses	2

## Summary of Position Changes

### FY 2006 Position Actions Total Change - 195 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
Juvenile and Domestic Relations District Court	Intensive Supervision Program		4
General District Court	Court Services		1
CSB/Mental Retardation Services	Special Education Graduates		1
CSB/Mental Health and ADS	Jail Diversion		7
Retirement	DROP		1
Vehicle Services	Increased Maintenance Requirements		5
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>3</b>
Facilities Management	Space Planner, Engineers		3
Human Resources	Assistant Director		1
Purchasing and Supply Management	Transfer from Dept. of Tax Administration		1
Public Affairs	Regional Planning Position		1
DPWES/Capital Facilities	PSTOC Construction Manager, Transportation Design Branch, Planning Design Division		5
DPWES/Capital Facilities	Transfer from Wastewater		1
DPWES/Stormwater	Transfer from Land Development and Wastewater		2
DPWES/Land Development Services	Transfer to Stormwater Management		(1)
Planning and Zoning	Affordable Housing, DD ZAD		2
Community and Recreation Services	After School Program Coordinator		1
Community and Recreation Services	Club 78 Transfer from Family Services		3
Community and Recreation Services	Transfer from Family Services		1
Tax Administration	Transfer to Purchasing and Supply Management		(1)
Family Services	Club 78 Transfer to Recreation		(3)
Family Services	Transfer from Health Department and Administration for Human Services		2
Family Services	In Support of Partnerships		1
Family Services	Transfer to Community and Recreation Services		(1)
Family Services	Fairfax Futures		1
Administration for Human Services	Transfer to Family Services		(1)
Health Department	Transfer to Family Services		(1)
Health Department	Physician		1
Health Department	Adult Day Health Care		2
General District Court	Workload		1

## Summary of Position Changes

### FY 2006 Position Actions Total Change - 195 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Police Department	Redistribution of Crossing Guard Positions	(21)
	Emergency Management	Transfer from E-911	5
	Emergency Management	Planning Compliance, Citizens Corps, Grants and Fiscal Administrator	3
	Public Safety Communications	Information Technology Position	1
	DPWES/Wastewater	Transfer to Stormwater and Capital Facilities	(2)
	Retirement	Investment Analyst	1
	E- 911	Transfer to Emergency Management	(5)
	Cable Communications	Engineer IV	1
	Document Services	Print Shop	(1)

## Summary of Position Changes

### FY 2005 Position Actions Total Change - 104 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>NEW FACILITIES/PUBLIC SAFETY</b>			<b>56</b>
	Community and Recreation Services	Herndon Harbor House	5
	Community and Recreation Services	Teen Center Redesign - Phase II	3
	Family Services	New SACC rooms at Navy elementary due to renovations and Sunrise Valley as a result of room availability	6
	Police	PSCC positions	16
	Fire and Rescue	Final phase-in of staffing for new Fairfax Center station	23
	Fire and Rescue	support of Emergency Medical Services fees creation and administration	3
<b>REDUCTIONS/REORGANIZATIONS/REDESIGNS</b>			<b>(4)</b>
	DPWES/Business Planning and Support	Transfer to Land Development for financial, human resource and information technology reorganization	(29)
	DPWES/Land Development	Transfer from Business Planning and Support for financial, human resource and information technology reorganization	29
	Community and Recreation Services	Redesign of Senior Centers	(2)
	Park Authority	Transfer of position to non-appropriated Park Revenue Fund	(1)
	Information Technology	Management Analyst IV	(1)
	Police	Transfer to new Emergency Management agency	(5)
	Emergency Management	Transfer from Police of emergency management	5
	CSB/Mental Retardation	Transfer to Early Intervention as part of reorganization	(20)
	CSB/Early Intervention	Transfer from Mental Retardation as part of reorganization	20

## Summary of Position Changes

### FY 2005 Position Actions Total Change - 104 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>52</b>
	County Executive/ Administration of County Policy	Federal legislative liaison	1
	County Executive/Office of Partnerships	Anti-gang coordination	1
	County Executive/Office of Partnerships	Medical Care for Children Partnership (MCCP) and the Adult Health Program (AHP)	1
	County Executive/ Equity Programs	Transfer from Human Rights to reflect redistribution of workload	1
	Cable Communications and Consumer Protection	Transfer to Libraries, Tax Administration and Information Technology based on reorganization	(9)
	DPWES/Facilities Management Division	Transfer to Emergency Management to support emergency operations activities	(1)
	DPWES/Facilities Management Division	Maintenance	1
	DPWES/Facilities Management Division	Identified for realignment	(1)
	Human Resources	Benefits customer service	1
	Human Resources	Organizational development and training	2
	Economic Development Authority	Economic development activities	1
	Management and Budget	Legislative analysis	1
	DPWES/Capital Facilities	Transfer from Wastewater based on agency redirection of resources	4
	DPWES/Stormwater	Identified for realignment	(1)
	DPWES/Stormwater	Transfer to Land Development Services based on agency redirection of resources	(1)
	DPWES/Land Development Services	Transfer from Stormwater based on agency redirection of resources	1
	Planning and Zoning	Laurel Hill	1
	Human Rights	Transfer to Equity Programs to reflect redistribution of workload	(1)
	Transportation	Dulles Rail	1
	Community and Recreation Services	Identified for realignment	(1)
	Library	Transfer from Cable Communications and Consumer Protection based on reorganization	8
	Library	Identified for realignment	(1)

## Summary of Position Changes

### FY 2005 Position Actions Total Change - 104 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Tax Administration	Transfer from Cable Communications and Consumer Protection based on reorganization	1
	Family Services	Transfer from Systems Management for realignment	3
	Family Services	Comprehensive Services Act utilization	1
	Systems Management for Human Services	Transfer to Family Services for realignment	(3)
	Systems Management for Human Services	Prevention	1
	Information Technology	Public Safety Architect	1
	Information Technology	Information systems security	1
	Information Technology	Transfer from Cable Communications and Consumer Protection based on reorganization	2
	Information Technology	Electronic records management	1
	Health	Pace	1
	Health	Air Quality	1
	Health	Bioterrorism	1
	Police	Criminal Intelligence Unit	1
	Police	Watch Officers	2
	Sheriff	Opening half floor in Adult Detention Center	18
	Fire and Rescue	ALS and EMS phase in	32
	Fire and Rescue	EMS fee Quality Assurance	1
	Fire and Rescue	Identified for realignment	(2)
	Emergency Management	Transfer from Facilities Management for emergency operations activities	1
	CSB/Mental Retardation	MR Graduate program	1
	CSB/Mental Retardation	Consumer Directed Services	1
	Document Services Division	Transfer to Libraries based on reorganization	(2)
	Technology Infrastructure Services	Identified for realignment	(2)
	Alcohol Safety Action Program	Non-appropriated positions	(14)
	Wastewater	Identified for realignment	(5)



## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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 Center 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)

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
DPWES/Land Development		Code enforcement	(1)
DPWES/Land Development		Urban forestry	(1)
DPWES/Land Development		Building plan review	(1)
DPWES/Land Development		Preliminary site inspection	(1)
DPWES/Land Development		Environmental and facilities inspection	(1)
DPWES/Land Development		Contractor ID card	(1)
DPWES/Land Development		Inspection requests and records	(1)
Planning and Zoning		Environment and development review	(2)
Planning and Zoning		Zoning enforcement	(2)
Planning and Zoning		Rezoning/special exceptions	(1)
Planning and Zoning		Ordinance administration	(1)
Human Rights		Transfer Equal Employment Opportunity position to grant	(1)
Community and Recreation Services		Pinn Community Center	(1)
Park Authority		Natural resource planning	(1)
Park Authority		Land management	(1)
Park Authority		Resource stewardship	(1)
Park Authority		Landscaping at Government Center	(3)
Park Authority		Riverbend and Hidden Oaks parks	(4)
Tax Administration		TARGET	(13)
Tax Administration		Outsource parking ticket processing and collection	(3)
Family Services		Child protective services	(2)
Family Services		Child care resource	(2)
Family Services		Transfer to Administration for Human Services for information technology support	(1)
Family Services		Transfer from Office for Women	2
Family Services		Children, Youth and Family technology support	(1)
Family Services		SACC administrative support	(1)
Administration for Human Services		Transfer from Family Services for information technology support	1

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Administration for Human Services	Administrative	(2)
	Administration for Human Services	Transfer to Information Technology as part of Human Services Information Technology reorganization	(28)
	Systems for Human Services	Research, Analysis and Project Services	(1)
	Systems for Human Services	Region 5	(1)
	Health	Transfer to Forest Integrated Pest Management for West Nile	(1)
	Information Technology	Transfer from Administration for Human Services as part of Human Services Information Technology reorganization	28
	Information Technology	Strategic planning	(1)
	Information Technology	Applications architect	(1)
	Information Technology	Infrastructure strategist	(1)
	Information Technology	Telecommunications coordination	(1)
	Information Technology	Group Decision Support Center	(1)
	Information Technology	E-government	(1)
	Information Technology	Information technology security	(1)
	Information Technology	Radio services inventory management	(1)
	Juvenile and Domestic Relations District Court	Juvenile Detention Center	(4)
	Police	Inspections	(1)
	Police	Victim services	(1)
	Police	Public information	(1)
	Police	Community policing	(1)
	Police	School crossing guards	(3)
	Police	Court liaison	(1)
	Sheriff	Community relations	(1)
	Sheriff	Mental Health and Alcohol and Drug services in the Adult Detention Center	(1)
	Sheriff	Privatize Food Services	(13)
	CSB/Mental Health	Prevention	(1)
	CSB/Alcohol and Drug	Homeless Shelter	(2)
	CSB/Alcohol and Drug	Entry and referral	(2)
	Forest Integrated Pest Management	Transfer from Health Department for West Nile	1

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Technology Infrastructure	Programmer	(1)
	Retirement Administration	DROP Program	1
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>20</b>
	County Executive/Office of Partnerships	Transfer from Administration for Human Services to realign administrative support of Partnerships	1
	DPWES/Facilities Management Division	Transfer from Wastewater based on agency redirection of resources	1
	DPWES/Business Planning and Support	Transfer from Capital Facilities of Deputy Director	1
	DPWES/Business Planning and Support	Transfer to Land Development for administrative support	(1)
	DPWES/Capital Facilities	Transfer to Business Planning and Support of Deputy Director	(1)
	DPWES/Capital Facilities	Transfer to Stormwater based on agency redirection of resources	(1)
	DPWES/Stormwater	Transfer from Capital Facilities based on agency redirection of resources	1
	DPWES/Stormwater	Transfer from Wastewater based on agency redirection of resources	6
	DPWES/Land Development	Transfer from Business Planning and Support for administrative support	1
	DPWES/Land Development	Transfer from Wastewater based on agency redirection of resources	1
	Housing	Transfer to Administration for Human Services based on redirection of resources	(2)
	Community and Recreation Services	Athletic Field Scheduling	1
	Park Authority	Identified for realignment	(2)
	Park Authority	Restore hours at Riverbend and Hidden Oaks parks	4
	Tax Administration	Transfer from Police based on administrative requirements	1
	Administration for Human Services	Transfer to Office of Partnerships for administrative alignment	(1)
	Administration for Human Services	Transfer to Information Technology as part of Human Services Information Technology reorganization	(2)
	Administration for Human Services	Transfer from Housing based on redirection of resources	2

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
Information Technology		Transfer from Administration for Human Services as part of Human Services Information Technology reorganization	2
Health		Long term care	1
Police		COPS UHP	16
Police		Transfer to Fire and Rescue of EMD position for PSCC support	(1)
Police		Transfer to Tax Administration based on administrative requirements.	(1)
Sheriff		Transfer from Fire for Alternative Placement Program	1
Fire and Rescue		Transfer from Police of EMD position	1
Fire and Rescue		Transfer to Sheriff for Alternative Placement Program	(1)
Refuse Disposal		Transfer from Wastewater based on agency redirection of resources	1
Integrated Forest Pest Management		Conversion of contract to direct service for West Nile treatment	2
Wastewater		Identified for realignment	(11)

## Summary of Position Changes

### FY 2003 Position Actions Total Change - 113 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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 CC	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

### FY 2003 Position Actions Total Change - 113 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>90</b>
	DPWES/Facilities Mgmt	Lorton/Laurel Hill Development	1
	Human Resources	Transfer to Public Affairs for Courier	(1)
	Public Affairs	Transfer from Human Resources for Courier	1
	Public Affairs	Transfer positions from Administration for Human Services for South County	2
	Park Authority	Lorton/Laurel Hill Development	2
	DPWES/Business Planning and Support	Transfer from Administration for Human Services for information technology support	1
	Tax Administration	Revenue enhancement	4
	Administration for Human Services	Transfer to Health for Long Term Care	(1)
	Administration for Human Services	Transfer to Systems for Human Services for Strengthening Neighborhoods and Building Communities Initiative	(1)
	Administration for Human Services	Transfer to Public Affairs for South County	(2)
	Administration for Human Services	Transfer to DPWES/Business Planning and Support for information technology support	(1)
	Systems for Human Services	Transfer from Admin for Human Services for Strengthening Neighborhoods and Building Communities Initiative	1
	Information Technology	HIPAA Compliance Officer	1
	Health	Transfer from Admin for Humans Services for Long Term Care	1
	Health	Transfer from Forest Integrated Pest Management Program for West Nile	1
	Police	COPS UHP	52
	Sheriff	Additional ADC positions to meet required staffing levels	37
	ASAP	Transfer to CSB	(1)
	CSB/Central Services	Transfer from ASAP	1
	CSB/Mental Health	Adult day support services (as part of State cut to be taken in FY 2003)	(1)
	CSB/Alcohol and Drug	Hope Center (as part of State cut to be taken in FY 2003)	(6)
	Refuse Collection	DPWES realignment of positions	(1)
	Refuse Disposal	DPWES realignment of positions	2
	Wastewater Treatment	DPWES realignment of positions	(1)
	Forest Integrated Pest Management Program	Transfer position to Health for West Nile	(1)

## Summary of Position Changes

### FY 2003 Position Actions Total Change - 113 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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

### 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

### 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

### FY 2001 Position Actions Total Change - 209 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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

### FY 2001 Position Actions Total Change - 209 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<b>WORKLOAD RELATED POSITIONS</b>			<b>69</b>
	CSB/Alcohol and Drug	Prevention Resiliency Program in County Schools	8
	Information Technology	County Internet, Enterprise Services Manager and Help Desk	7
	DPWES/Land Development	Site Inspectors	7
	Housing and Community Development	Financial Management support as recommended by external auditor	5
	Park Authority	Maintenance staff for Athletic Fields	5
	Health	Public Health Nurses for County Schools	5
	Juvenile and Domestic Relations	Probation Counselors and Secretary for Domestic Relations, East County Probation Office and Less Secure Facility	5
	Administration for Human Services	IT Positions for workload requirements	5
	Transportation	Accounting, Transit Operations, Proffers workload	5
	CSB/Mental Retardation	Individuals with Disabilities Education Act (IDEA) Service Provision	3
	Systems Management for Human Services	Faith in Action coordinator and support	2
	Health	Healthy Families	2
	CSB/Mental Retardation	Support for new graduates of County Schools	1
	Juvenile and Domestic Relations	IT Strategist and Coordinator	1
	Circuit Court	Land Records workload	1
	Internal Audit	Audit Finding for enhanced audit capacity	1
	Transportation	Senior Transportation Initiative	1
	McLean CC	Theater cashier	1
	Electoral Board	Secretary	1
	Human Rights	Human Rights Specialist	1
	Family Services	Healthy Families	1
	CSB/Alcohol and Drug	Wrap Around Substance Abuse Treatment	1

## Summary of Position Changes

### FY 2001 Position Actions Total Change - 209 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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

### FY 2001 Position Actions Total Change - 209 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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

### 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 Svcs, Health	Healthy Families Fairfax	3
	Health	Public School Nurses	5
	Information Tech	Increased Workload in Network Services	3
	Circuit Court	Expansion of Differentiated Case Tracking System for Chancery Cases	4
	Police	Transfer of Animal Shelter Cost Center	(17)
	Animal Shelter	Create Animal Shelter Agency	17
	CSB/M Retardation	Support for New Special Education Graduates	1
	CSB/Alcohol & Drug	Substance Abuse Counselors for Schools	3
	CSB/Alcohol & Drug	Convert HIDTA Grant Position to Regular	1
	County Insurance	Claims/Rehabilitation Specialist	1
	Cable	Installation of Institutional Network	4
	Sewers and Solid Waste	Streamlining of Processes, Productivity Increases, and Automation	(16)

## Summary of Position Changes

### FY 2000 Position Actions Total Change - 197 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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

### 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	Identified for realignment	(2)
	Technology Infrastructure Services	Data Center Maintenance	1

## Summary of Position Changes

### FY 1999 Position Actions Total Change - 109 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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 Centers	6
	Facilities Mgmt.	Support Adult and Juvenile Detention Centers	3
	Comm & Rec Svs	Bailey's Community Center Expansion	1
	Public Library	Kingstowne & Great Falls Community Libraries	15
	Health	West County Middle School Clinic Room Aide	1
<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

### 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</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

### 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

### 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

### 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

### 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

### 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

### 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

### 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

### 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

### 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 Functions	(13)
	Public Works	Defer Projects	(39)
	OFC	SACC Support, Public Information Officers, Provider Training	(12)
	Parks	Transfer to Fund 940, Historic Preservation, Grounds Maintenance, Marketing	(60)
	Libraries	Systemwide Reductions	(50)
	DEM	Inspections, Enforcement, Technical Support, Urban Forestry	(53)
	OCP	Environmental, Commercial Revitalization, Heritage Resources, Publications	(40)
	Transportation	Administration, Planning	(13)
	EMTA	Defer Maintenance or Increase Downtime due to Abolishing Vacant Positions	(48)
	CSB/ Mental Health	Administrative Support	(15)
	Other	Reductions	(68)
<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

## Summary of Position Changes

### FY 1993 Position Actions Total Change - (496) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
<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

### 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 Impact	4
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>52</b>
	DHD	State Funded Benefits Program, Child Protective Services, Medicaid Processing	32
	Board of Supervisors	New Sully District	3
	Sheriff	Double-bunking of Pre-Release Center	10
	General Dist. Court	Pre-Trial Release Program	3
	CSB/Alcohol & Drug	Federal War on Drugs	4

## FY 2008 Position Changes Detail

A total of 70/63.0 SYE additional regular merit positions are included in the FY 2008 Advertised Budget Plan, and are summarized in the tables and text below. All position changes for FY 2008 are new facilities or public safety-related in the Department of Family Services, Juvenile and Domestic Relations District Court, Police Department, Fire and Rescue Department, Facilities Management Department, Department of Information Technology, and the Fairfax County Public Library.

The details of the 70/63.0 SYE additional regular merit positions are included by Fund, Program Area, and Agency below.

### GENERAL FUND

#### *Legislative-Executive Functions / Central Services*

Agency	New Facilities/ Public Safety	Workload
Department of Information Technology	5/5.0 SYE	0/0.0 SYE

Funding of \$563,827 is included in Agency 70, Department of Information Technology, for the addition of 5/5.0 SYE positions related to the opening of the Public Safety and Transportation Operations Center (PSTOC), anticipated to be complete in spring/summer 2008. The PSTOC will be a new high-security, state-of-the-art facility intended to provide efficient and effective public safety and transportation services using coordinated technology and integrated data systems. The Department of Information Technology (DIT) will provide onsite technical IT support of several "shared" systems, including but not limited to: telephone systems, audio visual systems, various server configurations, internal messaging systems, the PA system, and the room reservation system. DIT staff will also be available to the agencies in PSTOC for technical support as needed. The \$563,827 in funding includes \$455,181 in Personnel Services, \$20,500 in Operating Expenses, and \$88,146 for Fringe Benefits.

#### *Public Safety*

Agency	New Facilities/ Public Safety	Workload
Juvenile and Domestic Relations District Court	3/3.0 SYE	0/0.0 SYE

Funding of \$236,287 is included in Agency 81, Juvenile and Domestic Relations District Court (JDRC), for 3/3.0 SYE new positions.

Of this total, \$136,631 is included to provide for 2/2.0 SYE additional Probation Counselor I positions required for the new larger juvenile holding center that is part of the expanded courthouse. In the current holding area, there are two day rooms, one isolation room, two interview rooms and one bathroom. The holding area in the expanded courthouse will include three day rooms, two isolation rooms, six interview rooms and a bathroom. These positions will provide for the security of juveniles as well as the processing of visitors to the holding area. Youth are moved from the Juvenile Detention Center to the juvenile holding area on the date of their court hearing and are held in the day rooms in the holding unit and can meet with their attorney and probation officer in interview rooms prior to their hearing. They remain under security and supervision in the holding area until their case is heard. The \$136,631 in funding includes \$106,328 in Personnel Services and \$30,303 for Fringe Benefits.

## FY 2008 Position Changes Detail

The remaining \$99,656 is included to provide for 1/1.0 SYE additional Programmer Analyst III position required to support the Electronic Records Management System (ERMS). JDRC has embarked on a multiyear, multiphase electronic record management system to replace traditional paper-based case files and manual court case processes with electronic court case records and automated workflows for case processing and management. Security is enhanced through this conversion as juveniles and adults are able to move through the system quickly and with fewer paperwork-related obstacles. The public as well as court services staff will be able to access court records at multiple locations throughout the County rather than having to come to the actual courthouse. The safety and integrity of court records will be ensured through back up electronic records rather than paper records. Probation Officers, Detention Center Staff, and public safety service providers will have immediate access to court orders initiating services and supervision of youth and adults without having to wait several days for paper work to flow through the system. The \$99,656 in funding includes \$77,553 in Personnel Services and \$22,103 for Fringe Benefits.

Agency	New Facilities/ Public Safety	Workload
Police Department	19/19.0 SYE	0/0.0 SYE

Funding of \$2,041,435 is included in Agency 90, Police Department, for 19/19.0 SYE new positions.

Of this total, \$428,147 is included for the addition of 5/5.0 SYE positions related to the opening of the Public Safety and Transportation Operations Center (PSTOC), anticipated to be complete in spring/summer 2008. The PSTOC will be a new high-security, state-of-the-art facility intended to provide efficient and effective public safety and transportation services using coordinated technology and integrated data systems. The new facility will be co-located with a new Forensics Facility to house technical and forensic units such as the Crime Scene Section, NOVARIS, Electronic Surveillance Unit, and Computer Forensic Unit. The new Forensics Facility will meet the technical needs of these units and will provide the Police Department with programmatic efficiency by locating similar functions in one coordinated location. Of the new positions, 4/4.0 SYE will support the new Forensics Facility by providing additional resources dedicated to evidence processing as crime scene caseloads increased from 922 cases to 1,533 cases, or 66 percent, between 1999 and 2005. The remaining 1/1.0 SYE position will provide technical support in advance of the County's new Computer Aided Dispatch (CAD) system being implemented. The \$428,147 in funding includes \$275,954 in Personnel Services, \$65,773 in Operating Expenses, and \$86,420 for Fringe Benefits.

Funding of \$83,603 is included for the addition of 1/1.0 SYE Naturalist III position who will serve as an Assistant Wildlife Biologist to help manage existing wildlife management programs, such as the Deer and Canada Geese Management Programs. Since 1998, there has been a 265 percent increase in the number of wildlife cases in the County, primarily attributed to increased geese and deer populations, as well as new cases dealing with increasingly common species such as coyotes. The Assistant Wildlife Biologist will also respond to resident inquiries and complaints about wildlife, assist with the development of programs for problematic wildlife species in the County, collect and interpret data on wildlife and their habitats, and conduct staff training on wildlife issues. The additional position will also help to alleviate wildlife calls from being directed to Animal Control and Police Officers. The \$83,603 in funding includes \$61,170 in Personnel Services, \$5,000 in Operating Expenses, and \$17,433 for Fringe Benefits.

Funding of \$1,064,195 is included for the addition of 8/8.0 SYE positions for the Department's Domestic Violence Detective Program, which was originally piloted by the department in 2005 with existing staff resources. The agency decentralized its Victim Services Section by assigning counselors to each of the County's eight district stations, teaming Victim Services counselors with an assigned detective to provide more cohesive, direct services to victims of domestic violence and a higher degree of follow-up for the significant number of domestic violence cases handled by the department. These positions will also allow the department to return eight Police Officer positions which were used for the pilot program to their regular patrol duties. By redirecting these Police Officers back to Patrol, the department will also tackle another major strategic challenge of reducing response times to calls for service. Specifically, the agency aims to reduce response time to Priority 1 calls to 6.0 minutes or less. Additional Patrol Officers on the street will



## FY 2008 Position Changes Detail

assist the department with this effort. The \$1,064,195 in funding includes \$539,650 in Personnel Services, \$188,030 in Operating Expenses, \$158,970 in Capital Equipment, and \$177,545 for Fringe Benefits.

Funding of \$116,735 is included for the addition of 1/1.0 SYE Police Psychologist position to perform clinical psychology work, providing direct clinical prevention and mental health treatment services, including crisis intervention, psychological assessment, diagnosis, and treatment to sworn and civilian employees, retirees, their families, and law enforcement volunteers. The Police Psychologist will develop prevention strategies, training, and programs aimed at making officers less vulnerable to the impact of traumatic events; collaborate with the department's Incident Support Services team, County service providers, contractors, and other support teams; and help to coordinate additional support services when necessary. The \$116,735 in funding includes \$86,953 in Personnel Services, \$5,000 in Operating Expenses, and \$24,782 for Fringe Benefits.

Funding of \$54,496 is included for the addition of 1/1.0 SYE Administrative Assistant II position for the Animal Services Division allowing the department to expand service hours and, thus, enhance customer service at the Animal Shelter. Currently, the shelter is closed on Sundays and Mondays based on available staffing levels. As weekends are prime days for public visits to the shelter and subsequently, animal adoptions, this additional position will enable the shelter to remain open on Sundays. One of Animal Services' main objectives is to achieve a high adoption/redemption rate. In 2005, that objective was met with an adoption/redemption rate of 70.4 percent largely due to significant outreach efforts, participation in special events and partnering with animal rescue/placement organizations. It is hoped that the addition of this position will allow Animal Services to build on this past success, achieve even higher adoption/redemption rates, and assist more than the 73,000 visitors served in 2006. The \$54,496 in funding includes \$38,518 in Personnel Services, \$5,000 in Operating Expenses, and \$10,978 for Fringe Benefits.

Funding of \$211,956 is included for the addition of 2/2.0 SYE Police Officers for the Police Department's Criminal Justice Academy. In order to meet the department's staffing needs, particularly in light of the number of sworn officers eligible to retire now and in the next several years, larger and additional Academy classes are needed to provide training to recruits to ensure that an adequate pool of new Officers are ready to assume positions within the department. In addition, the gradual growth of the force and the increasingly complex nature of Police work related to density, diversity, homeland security issues, state training mandates, and accreditation requirements have also resulted in a need for larger and more frequent classes, as well as the higher degree of specialized training. The 2/2.0 SYE new Police Officers will act as instructors at the Academy, helping to provide this necessary training for both new recruits and existing sworn staff, as well as handle the workload associated with the larger, more frequent Academy classes. The \$211,956 in funding includes \$134,976 in Personnel Services, \$36,000 in Operating Expenses, and \$40,980 for Fringe Benefits.

The remaining funding of \$82,303 is included for 1/1.0 SYE Probation Counselor III position to act as a Victim Services Advocate, working with the department's new Community-Based Victim Advocacy Justice Center (C-BVAJC) initiative. The primary goal of the C-BVAJC is to provide on-going support and assistance through the protective order and criminal court processes aimed at ensuring safety for domestic violence and stalking victims, and connecting victims to available County and community-based social service resources. This position will collaborate with C-BVAJC and draw upon Police safety resources, including the Domestic Violence Detective Program, to provide direct victim services, such as assistance with protective orders; interpreter services; education on court procedures; and links to other services, including health, mental, and financial assistance. The \$82,303 in funding includes \$61,170 in Personnel Services, \$3,700 in Operating Expenses, and \$17,433 for Fringe Benefits.

## FY 2008 Position Changes Detail

Agency	New Facilities/ Public Safety	Workload
Fire and Rescue Department	4/4.0 SYE	0/0.0 SYE

Funding of \$287,456 is included in Agency 92, Fire and Rescue Department, for the addition of 4/4.0 SYE Uniformed Fire Communications Officers (UFOs) associated with the opening of the Public Safety and Transportation Operations Center (PSTOC) anticipated to be complete in spring/summer 2008. The PSTOC will be a new high-security, state-of-the-art facility intended to provide efficient and effective public safety and transportation services using coordinated technology and integrated data systems. The UFOs will provide technical support to dispatchers, coordinate response efforts and resources, communicate to fire personnel during events, and support 911 operators that may develop health problems (chest pains, high blood pressure, anxiety etc.) during their dispatch shift. Currently, four UFOs are responsible for providing 24/7 coverage at the communications center. The additional positions will expand UFO coverage to address growth in the call volume and complexity. In FY 2005, the number of emergency calls totaled 534,486, an amount that grew to 591,893 in FY 2006 and is anticipated to grow further in future years. Based on the currently projected opening date for the PSTOC, Personnel Services funding for the UFOs is for six months. The \$287,456 in funding includes \$156,249 in Personnel Services, \$66,431 in Operating Expenses, and \$64,776 for Fringe Benefits.

### *Public Works*

Agency	New Facilities/ Public Safety	Workload
Facilities Management Department	2/2.0 SYE	0/0.0 SYE

Funding of \$125,000 is included in Agency 08, Facilities Management Department (FMD), to support 2/2.0 SYE positions for maintenance requirements associated with the opening of new facilities in FY 2008. A total of 7 new facilities are scheduled to open during FY 2008 creating an additional 507,174 square feet that must be maintained by FMD. The addition of 1/1.0 SYE Engineer Technician III and 1/1.0 SYE Carpenter I in the Operations and Maintenance Division will support maintenance and operational requirements at these new sites. The \$125,000 in funding includes \$100,000 in Personnel Services and \$25,000 for Fringe Benefits

### *Health and Welfare*

Agency	New Facilities/ Public Safety	Workload
Department of Family Services	3/3.0 SYE	0/0.0 SYE

Net funding of \$49,964 is included in Agency 67, Department of Family Services, to support 3/3.0 SYE new positions associated with opening a new School-Age Child Care (SACC) room serving 12 children at Key Center based on room availability associated with a renovation. The funding total of \$199,857 includes \$131,595 in Personnel Services, \$32,113 in Operating Expenses, and \$36,149 for Fringe Benefits. However, this expenditure increase is partially offset by an increase of \$149,893 in SACC revenue, resulting in a net cost of \$49,964 to the County.

## FY 2008 Position Changes Detail

### *Parks, Recreation, and Libraries*

Agency	New Facilities/ Public Safety	Workload
Public Library	34/27.0 SYE	0/0.0 SYE

Funding of \$1,779,683 is included in Agency 52, Fairfax County Public Library, for 34/27.0 SYE new positions associated with the opening of two new community library branches.

Of this total, \$914,458 is included to provide for 17/13.5 SYE positions as well as associated limited term support to accommodate the opening of the new Oakton branch scheduled to open in summer 2007. The library is necessary to address demands currently unmet due to insufficient capacity at the Patrick Henry Library, the busiest library of the system's 12 community branches. The positions are funded for the full year. The \$914,458 in funding includes \$708,039 in Personnel Services, \$40,000 in Operating Expenses, and \$166,419 for Fringe Benefits.

The remaining \$865,225 is included to provide for 17/13.5 SYE positions as well as associated limited term support to accommodate the opening of the new Burke branch scheduled to open in spring 2008. The library is necessary to meet demands for service due to insufficient capacities at both the Kings Park Community Library and Pohick Regional Library. A Librarian III and Library Assistant III are scheduled to be hired in December 2007 to prepare for the spring 2008 opening. The remaining Personnel Services expenses are for the 4-month period from March to June. Significant one-time Operating Expenses and Capital Equipment funding is included in this total to support the opening of this library. The \$865,225 in funding includes \$243,873 in Personnel Services, \$426,681 in Operating Expenses, \$140,290 in Capital Equipment, and \$54,381 for Fringe Benefits.

# FY 2008 ADVERTISED POSITION SUMMARY (GENERAL FUND)

#	Agency Title	FY 2006		FY 2007							FY 2008		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE	
		Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Revised Positions	Revised SYE	Advertised Positions			Advertised SYE
<b>Legislative-Executive Functions / Central Services</b>															
01	Board of Supervisors	78	77.50	78	77.50	0	0.00	0	0.00	78	77.50	78	77.50	0	0.00
02	Office of the County Executive	54	54.00	54	54.00	0	0.00	0	0.00	54	54.00	54	54.00	0	0.00
04	Department of Cable Communications and Consumer Protection	21	21.00	21	21.00	0	0.00	0	0.00	21	21.00	21	21.00	0	0.00
06	Department of Finance	69	69.00	69	69.00	0	0.00	0	0.00	69	69.00	69	69.00	0	0.00
11	Department of Human Resources	72	72.00	72	72.00	0	0.00	0	0.00	72	72.00	72	72.00	0	0.00
12	Department of Purchasing and Supply Management	53	53.00	53	53.00	0	0.00	1	1.00	54	54.00	54	54.00	0	0.00
13	Office of Public Affairs	16	16.00	18	18.00	0	0.00	0	0.00	18	18.00	18	18.00	0	0.00
15	Office of Elections	24	24.00	24	24.00	0	0.00	0	0.00	24	24.00	24	24.00	0	0.00
17	Office of the County Attorney	64	64.00	64	64.00	0	0.00	1	1.00	65	65.00	65	65.00	0	0.00
20	Department of Management and Budget	38	38.00	38	38.00	0	0.00	0	0.00	38	38.00	38	38.00	0	0.00
37	Office of the Financial and Program Auditor	2	2.00	2	2.00	0	0.00	0	0.00	2	2.00	2	2.00	0	0.00
41	Civil Service Commission	2	2.00	2	2.00	0	0.00	0	0.00	2	2.00	2	2.00	0	0.00
57	Department of Tax Administration	310	310.00	310	310.00	0	0.00	0	0.00	310	310.00	310	310.00	0	0.00
70	Department of Information Technology	243	243.00	250	250.00	0	0.00	2	2.00	252	252.00	257	257.00	5	5.00
<b>Total Legislative-Executive Functions / Central Services</b>		<b>1,046</b>	<b>1,045.50</b>	<b>1,055</b>	<b>1,054.50</b>	<b>0</b>	<b>0.00</b>	<b>4</b>	<b>4.00</b>	<b>1,059</b>	<b>1,058.50</b>	<b>1,064</b>	<b>1,063.50</b>	<b>5</b>	<b>5.00</b>
<b>Judicial Administration</b>															
80	Circuit Court and Records	161	161.00	161	161.00	0	0.00	0	0.00	161	161.00	161	161.00	0	0.00
82	Office of the Commonwealth's Attorney	37	36.50	37	36.50	0	0.00	0	0.00	37	36.50	37	36.50	0	0.00
85	General District Court	22	22.00	22	22.00	0	0.00	0	0.00	22	22.00	22	22.00	0	0.00
91	Office of the Sheriff	152	151.50	162	161.50	0	0.00	6	6.00	168	167.50	168	167.50	0	0.00
<b>Total Judicial Administration</b>		<b>372</b>	<b>371.00</b>	<b>382</b>	<b>381.00</b>	<b>0</b>	<b>0.00</b>	<b>6</b>	<b>6.00</b>	<b>388</b>	<b>387.00</b>	<b>388</b>	<b>387.00</b>	<b>0</b>	<b>0.00</b>
<b>Public Safety</b>															
04	Department of Cable Communications and Consumer Protection	14	14.00	14	14.00	0	0.00	1	1.00	15	15.00	15	15.00	0	0.00
31	Land Development Services	150	150.00	150	150.00	0	0.00	0	0.00	150	150.00	150	150.00	0	0.00
81	Juvenile and Domestic Relations District Court	305	303.50	307	305.50	0	0.00	2	2.00	309	307.50	312	310.50	3	3.00
90	Police Department	1,695	1,684.50	1,745	1,733.75	0	0.00	(14)	(2.75)	1,731	1,731.00	1,750	1,750.00	19	19.00
91	Office of the Sheriff	440	439.50	440	439.50	0	0.00	(6)	(6.00)	434	433.50	434	433.50	0	0.00
92	Fire and Rescue Department	1,440	1,440.00	1,480	1,480.00	0	0.00	0	0.00	1,480	1,480.00	1,484	1,484.00	4	4.00
93	Office of Emergency Management	14	14.00	14	14.00	0	0.00	1	1.00	15	15.00	15	15.00	0	0.00
<b>Total Public Safety</b>		<b>4,058</b>	<b>4,045.50</b>	<b>4,150</b>	<b>4,136.75</b>	<b>0</b>	<b>0.00</b>	<b>(16)</b>	<b>(4.75)</b>	<b>4,134</b>	<b>4,132.00</b>	<b>4,160</b>	<b>4,158.00</b>	<b>26</b>	<b>26.00</b>
<b>Public Works</b>															
08	Facilities Management Department	190	190.00	201	201.00	0	0.00	0	0.00	201	201.00	203	203.00	2	2.00
25	Business Planning and Support	6	6.00	6	6.00	0	0.00	(1)	(1.00)	5	5.00	5	5.00	0	0.00
26	Office of Capital Facilities	135	135.00	139	139.00	0	0.00	3	3.00	142	142.00	142	142.00	0	0.00
29	Stormwater Management	130	130.00	131	131.00	0	0.00	0	0.00	131	131.00	131	131.00	0	0.00
<b>Total Public Works</b>		<b>461</b>	<b>461.00</b>	<b>477</b>	<b>477.00</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>2.00</b>	<b>479</b>	<b>479.00</b>	<b>481</b>	<b>481.00</b>	<b>2</b>	<b>2.00</b>

## FY 2008 ADVERTISED POSITION SUMMARY (GENERAL FUND)

#	Agency Title	FY 2006		FY 2007								FY 2008		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
		Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
<b>Health and Welfare</b>															
67	Department of Family Services	1,290	1,230.94	1,308	1,245.52	0	0.00	0	1.00	1,308	1,246.52	1,311	1,249.52	3	3.00
68	Department of Administration for Human Services	162	162.00	162	162.00	0	0.00	1	1.00	163	163.00	163	163.00	0	0.00
69	Department of Systems Management for Human Services	79	78.10	79	78.10	0	0.00	1	1.90	80	80.00	80	80.00	0	0.00
71	Health Department	582	512.08	595	524.35	0	0.00	2	0.88	597	525.23	597	525.23	0	0.00
<b>Total Health and Welfare</b>		<b>2,113</b>	<b>1,983.12</b>	<b>2,144</b>	<b>2,009.97</b>	<b>0</b>	<b>0.00</b>	<b>4</b>	<b>4.78</b>	<b>2,148</b>	<b>2,014.75</b>	<b>2,151</b>	<b>2,017.75</b>	<b>3</b>	<b>3.00</b>
<b>Parks, Recreation and Libraries</b>															
50	Department of Community and Recreation Services	119	118.00	118	117.00	0	0.00	1	1.00	119	118.00	119	118.00	0	0.00
51	Fairfax County Park Authority	382	379.50	383	380.50	0	0.00	1	1.00	384	381.50	384	381.50	0	0.00
52	Fairfax County Public Library	465	423.00	465	423.00	0	0.00	0	2.00	465	425.00	499	452.00	34	27.00
<b>Total Parks, Recreation and Libraries</b>		<b>966</b>	<b>920.50</b>	<b>966</b>	<b>920.50</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>4.00</b>	<b>968</b>	<b>924.50</b>	<b>1,002</b>	<b>951.50</b>	<b>34</b>	<b>27.00</b>
<b>Community Development</b>															
16	Economic Development Authority	34	34.00	34	34.00	0	0.00	0	0.00	34	34.00	34	34.00	0	0.00
31	Land Development Services	173	173.00	175	175.00	4	4.00	1	1.00	180	180.00	180	180.00	0	0.00
35	Department of Planning and Zoning	138	138.00	143	143.00	2	2.00	0	0.00	145	145.00	145	145.00	0	0.00
36	Planning Commission	8	8.00	8	8.00	0	0.00	0	0.00	8	8.00	8	8.00	0	0.00
38	Department of Housing and Community Development	56	56.00	57	57.00	0	0.00	0	0.00	57	57.00	57	57.00	0	0.00
39	Office of Human Rights	17	17.00	17	17.00	0	0.00	0	0.00	17	17.00	17	17.00	0	0.00
40	Department of Transportation	63	63.00	70	70.00	1	1.00	1	1.00	72	72.00	72	72.00	0	0.00
<b>Total Community Development</b>		<b>489</b>	<b>489.00</b>	<b>504</b>	<b>504.00</b>	<b>7</b>	<b>7.00</b>	<b>2</b>	<b>2.00</b>	<b>513</b>	<b>513.00</b>	<b>513</b>	<b>513.00</b>	<b>0</b>	<b>0.00</b>
<b>Total General Fund Positions</b>		<b>9,505</b>	<b>9,315.62</b>	<b>9,678</b>	<b>9,483.72</b>	<b>7</b>	<b>7.00</b>	<b>4</b>	<b>18.03</b>	<b>9,689</b>	<b>9,508.75</b>	<b>9,759</b>	<b>9,571.75</b>	<b>70</b>	<b>63.00</b>

## FY 2008 ADVERTISED POSITION SUMMARY (GENERAL FUND SUPPORTED AND OTHER FUNDS)

Fund	FY 2006		FY 2007								FY 2008		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
<b>General Fund Supported</b>														
106 Fairfax-Falls Church Community Services Board														
Administration	13	13.00	13	13.00	0	0.00	0	0.00	13	13.00	13	13.00	0	0.00
Mental Health Services	442	434.35	442	434.35	2	2.00	0	5.65	444	442.00	444	442.00	0	0.00
Mental Retardation Services	100	99.50	100	99.50	0	0.00	0	0.00	100	99.50	100	99.50	0	0.00
Alcohol and Drug Services	312	309.50	312	309.50	1	1.00	0	0.00	313	310.50	313	310.50	0	0.00
Early Intervention Services	20	20.00	20	20.00	0	0.00	0	0.00	20	20.00	20	20.00	0	0.00
<i>Total Community Services Board</i>	<i>887</i>	<i>876.35</i>	<i>887</i>	<i>876.35</i>	<i>3</i>	<i>3.00</i>	<i>0</i>	<i>5.65</i>	<i>890</i>	<i>885.00</i>	<i>890</i>	<i>885.00</i>	<i>0</i>	<i>0.00</i>
120 E-911 Fund	160	160.00	161	161.00	0	0.00	(1)	(1.00)	160	160.00	160	160.00	0	0.00
141 Elderly Housing Programs	15	15.00	15	15.00	0	0.00	1	1.00	16	16.00	16	16.00	0	0.00
500 Retiree Health Benefits Fund	1	1.00	1	1.00	0	0.00	0	0.00	1	1.00	1	1.00	0	0.00
501 County Insurance Fund	14	14.00	14	14.00	0	0.00	0	0.00	14	14.00	14	14.00	0	0.00
503 Department of Vehicle Services	261	261.00	261	261.00	0	0.00	0	0.00	261	261.00	261	261.00	0	0.00
504 Document Services Division	17	17.00	17	17.00	0	0.00	0	0.00	17	17.00	17	17.00	0	0.00
505 Technology Infrastructure Services	67	67.00	67	67.00	0	0.00	0	0.00	67	67.00	67	67.00	0	0.00
<b>Total General Fund Supported</b>	<b>1,422</b>	<b>1,411.35</b>	<b>1,423</b>	<b>1,412.35</b>	<b>3</b>	<b>3.00</b>	<b>0</b>	<b>5.65</b>	<b>1,426</b>	<b>1,421.00</b>	<b>1,426</b>	<b>1,421.00</b>	<b>0</b>	<b>0.00</b>
<b>Other Funds</b>														
105 Cable Communications	40	40.00	40	40.00	0	0.00	(1)	(1.00)	39	39.00	39	39.00	0	0.00
109 Refuse Collection and Recycling Operations	137	137.00	137	137.00	0	0.00	0	0.00	137	137.00	137	137.00	0	0.00
110 Refuse Disposal	138	138.00	138	138.00	0	0.00	0	0.00	138	138.00	138	138.00	0	0.00
111 Reston Community Center	38	38.00	38	38.00	0	0.00	0	0.00	38	38.00	38	38.00	0	0.00
112 Energy Resource Recovery (ERR) Facility	9	9.00	9	9.00	0	0.00	0	0.00	9	9.00	9	9.00	0	0.00
113 McLean Community Center	30	25.95	31	27.45	0	0.00	0	0.00	31	27.45	31	27.45	0	0.00
114 I-95 Refuse Disposal	37	37.00	37	37.00	0	0.00	0	0.00	37	37.00	37	37.00	0	0.00
116 Integrated Pest Management Program	10	10.00	10	10.00	0	0.00	0	0.00	10	10.00	10	10.00	0	0.00
142 Community Development Block Grant	21	21.00	21	21.00	0	0.00	0	0.00	21	21.00	21	21.00	0	0.00
145 HOME Investment Partnerships Grant	1	1.00	1	1.00	0	0.00	0	0.00	1	1.00	1	1.00	0	0.00
401 Sewer Operation and Maintenance	331	330.50	331	330.50	0	0.00	(3)	(3.00)	328	327.50	328	327.50	0	0.00
601 Fairfax County Employees' Retirement Trust Fund	23	23.00	23	23.00	0	0.00	0	0.00	23	23.00	23	23.00	0	0.00
<b>Total Other Funds</b>	<b>815</b>	<b>810.45</b>	<b>816</b>	<b>811.95</b>	<b>0</b>	<b>0.00</b>	<b>(4)</b>	<b>(4.00)</b>	<b>812</b>	<b>807.95</b>	<b>812</b>	<b>807.95</b>	<b>0</b>	<b>0.00</b>
<b>Total All Funds</b>	<b>11,742</b>	<b>11,537.42</b>	<b>11,917</b>	<b>11,708.02</b>	<b>10</b>	<b>10.00</b>	<b>0</b>	<b>19.68</b>	<b>11,927</b>	<b>11,737.70</b>	<b>11,997</b>	<b>11,800.70</b>	<b>70</b>	<b>63.00</b>

## FY 2008 ADVERTISED POSITION SUMMARY (GENERAL FUND STATE POSITIONS)

Agency Title	FY 2006		FY 2007								FY 2008		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
Circuit Court and Records	15	15.00	15	15.00	0	0.00	0	0.00	15	15.00	15	15.00	0	0.00
Juvenile and Domestic Relations District Court	42	42.00	43	43.00	0	0.00	0	0.00	43	43.00	43	43.00	0	0.00
General District Court	124	117.00	125	118.00	0	0.00	(1)	(0.50)	124	117.50	124	117.50	0	0.00
<b>Total General Fund</b>	<b>181</b>	<b>174.00</b>	<b>183</b>	<b>176.00</b>	<b>0</b>	<b>0.00</b>	<b>(1)</b>	<b>(0.50)</b>	<b>182</b>	<b>175.50</b>	<b>182</b>	<b>175.50</b>	<b>0</b>	<b>0.00</b>

## FY 2008 ADVERTISED POSITION SUMMARY (GRANT POSITIONS)

Fund/ Agency Title	FY 2006		FY 2007								FY 2008		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
<b>Fund 102, Federal/State Grant Fund</b>														
Office of the County Executive	2	2.00	1	1.00	0	0.00	1	1.00	2	2.00	1	1.00	(1)	(1.00)
Office of Human Rights	4	4.00	4	4.00	0	0.00	0	0.00	4	4.00	4	4.00	0	0.00
Department of Transportation	9	9.00	9	9.00	0	0.00	0	0.00	9	9.00	9	9.00	0	0.00
Department of Community and Recreation Services	2	2.00	2	2.00	0	0.00	0	0.00	2	2.00	2	2.00	0	0.00
Department of Family Services	228	226.00	231	228.50	0	0.00	4	4.50	235	233.00	207	204.75	(28)	(28.25)
Health Department	31	30.00	31	30.00	0	0.00	(2)	(1.00)	29	29.00	29	29.00	0	0.00
Circuit Court and Records	1	1.00	1	1.00	0	0.00	0	0.00	1	1.00	1	1.00	0	0.00
Juvenile and Domestic Relations District Court	15	15.00	0	0.00	0	0.00	0	0.00	0	0.00	2	1.75	2	1.75
General District Court	8	8.00	8	8.00	0	0.00	1	1.00	9	9.00	9	9.00	0	0.00
Police Department	14	14.00	6	6.00	0	0.00	8	8.00	14	14.00	8	8.00	(6)	(6.00)
Fire and Rescue Department	11	11.00	11	11.00	1	1.00	0	0.00	12	12.00	16	16.00	4	4.00
Emergency Management	2	2.00	3	3.00	0	0.00	(1)	(1.00)	2	2.00	0	0.00	(2)	(2.00)
<b>Total Federal/State Grant Fund</b>	<b>327</b>	<b>324.00</b>	<b>307</b>	<b>303.50</b>	<b>1</b>	<b>1.00</b>	<b>11</b>	<b>12.50</b>	<b>319</b>	<b>317.00</b>	<b>288</b>	<b>285.50</b>	<b>(31)</b>	<b>(31.50)</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	10	10.00	10	10.00	0	0.00
Department of Family Services	32	31.00	33	32.00	0	0.00	6	6.00	39	38.00	39	38.00	0	0.00
<b>Total Aging Grants and Programs</b>	<b>42</b>	<b>41.00</b>	<b>43</b>	<b>42.00</b>	<b>0</b>	<b>0.00</b>	<b>6</b>	<b>6.00</b>	<b>49</b>	<b>48.00</b>	<b>49</b>	<b>48.00</b>	<b>0</b>	<b>0.00</b>
<b>Fund 106, Community Services Board</b>														
Mental Health Services	17	15.00	17	15.00	0	0.00	3	3.00	20	18.00	36	33.50	16	15.50
Mental Retardation Services	38	38.00	39	39.00	0	0.00	0	0.00	39	39.00	40	40.00	1	1.00
Alcohol and Drug Services	9	8.75	9	8.75	0	0.00	(1)	(1.00)	8	7.75	9	8.75	1	1.00
Early Intervention Services	21	21.00	21	21.00	0	0.00	0	0.00	21	21.00	21	21.00	0	0.00
<b>Total Community Services Board</b>	<b>85</b>	<b>82.75</b>	<b>86</b>	<b>83.75</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>2.00</b>	<b>88</b>	<b>85.75</b>	<b>106</b>	<b>103.25</b>	<b>18</b>	<b>17.50</b>



## Compensation Plans and Pay Schedules

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The County Compensation Plans (C, E, F, L, O, P, and S) for FY 2008 are included on the following pages.

- ◆ The E, L, and S Compensation Plans have been adjusted by 2.92 percent for FY 2008 to include the impact of the annual market index. Consistent with the transition from cost of living increases completed in FY 2002, the adjustment impacts the minimum, midpoint, and maximum of the pay plans but does not impact individual employee salaries. This market index is calculated based on data from the Consumer Price Index, the Federal Wage adjustment, and the Employment Cost Index, which includes state, local and private sector salaries. The E Plan designates pay grades for positions appointed by the County Executive, including Department Heads, the L Plan provides pay grades for attorneys in the County, and the S Plan provides the pay grades for the majority of non-public safety employees.
- ◆ The C, F, O, and P Compensation Plans are used for the various Public Safety classifications in the County. They include steps for public safety employees who will continue to be evaluated under the public safety merit evaluation system. The C Plan is used for Sheriff's Deputies, the F Plan for the Fire and Rescue Department, the O Plan for Police Officers and the P Plan for Animal Control Officers, Public Safety Communicators, Police Communication Assistants, and Traffic Enforcement Officers. Each of the pay grades on these Plans have also been adjusted for FY 2008 by 2.92 percent resulting in increases for these public safety employees to reflect the impact of the annual market index.

The Job Classification Table includes an alphabetical listing of County job classes with the FY 2008 pay grade classification.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – C**  
**Effective July 7, 2007 through June 30, 2008**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
C-17	AN	41,888.29	43,981.60	46,181.62	48,490.62	50,915.49	56,007.74	58,940.75	61,888.32	64,981.49	68,230.66	71,642.06
	BW	1,611.09	1,691.60	1,776.22	1,865.02	1,958.29	2,154.14	2,266.95	2,380.32	2,499.29	2,624.26	2,755.46
	HR	20.1386	21.1450	22.2027	23.3128	24.4786	26.9268	28.3369	29.7540	31.2411	32.8032	34.4433
STEP	HOLD	1	1	1	1	1	1	1	2			
C-18	AN	45,991.92	48,290.74	50,705.82	53,240.51	55,903.12	58,697.60	61,633.31	64,716.29	67,953.39	71,350.03	74,917.65
	BW	1,768.92	1,857.34	1,950.22	2,047.71	2,150.12	2,257.60	2,370.51	2,489.09	2,613.59	2,744.23	2,881.45
	HR	22.1115	23.2167	24.3778	25.5964	26.8765	28.2200	29.6314	31.1136	32.6699	34.3029	36.0181
STEP	HOLD	1	1	1	1	1	1	1	2			
C-19	AN	48,185.70	50,595.17	53,125.28	55,782.06	58,571.76	61,500.61	64,576.10	67,803.63	71,194.24	74,754.37	78,492.13
	BW	1,853.30	1,945.97	2,043.28	2,145.46	2,252.76	2,365.41	2,483.70	2,607.83	2,738.24	2,875.17	3,018.93
	HR	23.1662	24.3246	25.5410	26.8183	28.1595	29.5676	31.0462	32.5979	34.2280	35.9396	37.7366
STEP	HOLD	1	1	1	1	1	1	1	2			
C-20	AN	50,594.96	53,124.86	55,782.27	58,570.72	61,500.40	64,575.89	67,804.67	71,193.82	74,754.16	78,492.13	82,416.67
	BW	1,945.96	2,043.26	2,145.47	2,252.72	2,365.40	2,483.69	2,607.87	2,738.22	2,875.16	3,018.93	3,169.87
	HR	24.3245	25.5408	26.8184	28.1590	29.5675	31.0461	32.5984	34.2278	35.9395	37.7366	39.6234
STEP	HOLD	1	1	1	1	1	1	1	2			
C-21	AN	53,124.03	55,779.15	58,569.47	61,497.28	64,571.94	67,800.93	71,190.29	74,750.62	78,487.76	82,413.55	86,534.03
	BW	2,043.23	2,145.35	2,252.67	2,365.28	2,483.54	2,607.73	2,738.09	2,875.02	3,018.76	3,169.75	3,328.23
	HR	25.5404	26.8169	28.1584	29.5660	31.0442	32.5966	34.2261	35.9378	37.7345	39.6219	41.6029
STEP	HOLD	1	1	1	1	1	1	1	2			
C-25	AN	58,991.50	61,940.32	65,037.86	68,290.14	71,705.09	75,289.34	79,053.94	83,008.02	87,157.20	91,515.63	96,091.63
	BW	2,268.90	2,382.32	2,501.46	2,626.54	2,757.89	2,895.74	3,040.54	3,192.62	3,352.20	3,519.83	3,695.83
	HR	28.3613	29.7790	31.2682	32.8318	34.4736	36.1968	38.0067	39.9077	41.9025	43.9979	46.1979
STEP	HOLD	1	1	1	1	1	1	1				

FY 2008 Advised Budget Plan (Overview) - 335

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – C**  
**Effective July 7, 2007 through June 30, 2008**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
C-26	AN	61,940.32	65,037.86	68,290.14	71,705.09	75,289.34	79,053.94	83,008.02	87,157.20	91,515.63	96,090.80	100,895.18
	BW	2,382.32	2,501.46	2,626.54	2,757.89	2,895.74	3,040.54	3,192.62	3,352.20	3,519.83	3,695.80	3,880.58
	HR	29.7790	31.2682	32.8318	34.4736	36.1968	38.0067	39.9077	41.9025	43.9979	46.1975	48.5073
STEP	HOLD	1	1	1	1	1	1	1				
C-27	AN	64,736.67	67,971.70	71,371.04	74,939.70	78,685.98	82,619.68	86,751.39	91,088.40	95,643.39	100,425.52	105,446.85
	BW	2,489.87	2,614.30	2,745.04	2,882.30	3,026.38	3,177.68	3,336.59	3,503.40	3,678.59	3,862.52	4,055.65
	HR	31.1234	32.6787	34.3130	36.0287	37.8298	39.7210	41.7074	43.7925	45.9824	48.2815	50.6956
STEP	HOLD	1	1	1	1	1	1	1				
C-28	AN	67,842.94	71,234.59	74,794.51	78,536.02	82,461.81	86,585.62	90,914.72	95,460.14	100,234.37	105,246.54	110,508.74
	BW	2,609.34	2,739.79	2,876.71	3,020.62	3,171.61	3,330.22	3,496.72	3,671.54	3,855.17	4,047.94	4,250.34
	HR	32.6168	34.2474	35.9589	37.7577	39.6451	41.6277	43.7090	45.8943	48.1896	50.5993	53.1292
STEP	HOLD	1	1	1	1	1	1	1				
C-31	AN	75,877.15	79,670.66	83,653.86	87,835.70	92,228.03	96,839.18	101,682.46	106,765.36	112,104.51	117,709.90	123,595.68
	BW	2,918.35	3,064.26	3,217.46	3,378.30	3,547.23	3,724.58	3,910.86	4,106.36	4,311.71	4,527.30	4,753.68
	HR	36.4794	38.3032	40.2182	42.2287	44.3404	46.5573	48.8858	51.3295	53.8964	56.5913	59.4210
STEP	HOLD	1	1	1	1	1	1	1				
C-33	AN	83,474.56	87,649.54	92,031.47	96,633.06	101,464.69	106,537.60	111,864.27	117,459.47	123,332.56	129,498.72	135,973.76
	BW	3,210.56	3,371.14	3,539.67	3,716.66	3,902.49	4,097.60	4,302.47	4,517.67	4,743.56	4,980.72	5,229.76
	HR	40.1320	42.1392	44.2459	46.4582	48.7811	51.2200	53.7809	56.4709	59.2945	62.2590	65.3720
STEP	HOLD	1	1	1	1	1	1	1				

FY 2008 Advertised Budget Plan (Overview) - 336

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – E**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
E-1	ANNUAL	58,537.86	78,050.75	97,563.23
	BIWEEKLY	2,251.46	3,001.95	3,752.43
	HOURLY	28.1432	37.5244	46.9054
E-2	ANNUAL	61,359.58	81,812.64	102,265.90
	BIWEEKLY	2,359.98	3,146.64	3,933.30
	HOURLY	29.4998	39.3330	49.1663
E-3	ANNUAL	64,327.12	85,769.63	104,170.56
	BIWEEKLY	2,474.12	3,298.83	4,006.56
	HOURLY	30.9265	41.2354	50.0820
E-4	ANNUAL	67,452.11	89,935.87	112,419.84
	BIWEEKLY	2,594.31	3,459.07	4,323.84
	HOURLY	32.4289	43.2384	54.0480
E-5	ANNUAL	68,797.25	91,729.66	114,662.29
	BIWEEKLY	2,646.05	3,528.06	4,410.09
	HOURLY	33.0756	44.1008	55.1261
E-6	ANNUAL	72,131.28	96,175.25	120,219.42
	BIWEEKLY	2,774.28	3,699.05	4,623.82
	HOURLY	34.6785	46.2381	57.7978
E-7	ANNUAL	75,686.83	100,916.19	126,144.93
	BIWEEKLY	2,911.03	3,881.39	4,851.73
	HOURLY	36.3879	48.5174	60.6466

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – E**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
<b>E-8</b>	ANNUAL	79,322.46	105,762.80	132,203.34
	BIWEEKLY	3,050.86	4,067.80	5,084.74
	HOURLY	38.1358	50.8475	63.5593
<b>E-9</b>	ANNUAL	85,197.42	113,596.70	141,995.57
	BIWEEKLY	3,276.82	4,369.10	5,461.37
	HOURLY	40.9603	54.6138	68.2671
<b>E-10</b>	ANNUAL	89,447.28	119,262.21	149,077.55
	BIWEEKLY	3,440.28	4,587.01	5,733.75
	HOURLY	43.0035	57.3376	71.6719
<b>E-11</b>	ANNUAL	93,811.33	125,081.42	156,351.94
	BIWEEKLY	3,608.13	4,810.82	6,013.54
	HOURLY	45.1016	60.1353	75.1692
<b>E-12</b>	ANNUAL	97,945.74	130,594.26	163,243.39
	BIWEEKLY	3,767.14	5,022.86	6,278.59
	HOURLY	47.0893	62.7857	78.4824
<b>E-13</b>	ANNUAL	102,777.79	137,037.06	171,295.90
	BIWEEKLY	3,952.99	5,270.66	6,588.30
	HOURLY	49.4124	65.8832	82.3538
<b>E-14</b>	ANNUAL	113,659.52	151,545.68	189,432.46
	BIWEEKLY	4,371.52	5,828.68	7,285.86
	HOURLY	54.6440	72.8585	91.0733

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – F**  
**Effective July 7, 2007 through June 30, 2008**

FY 2008 Advised Budget Plan (Overview) - 339

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
F-17	AN	43,235.92	45,397.04	47,667.57	50,050.83	52,554.53	57,809.44	60,837.50	63,879.30	67,072.93	70,426.30	73,947.54
	BW	1,662.92	1,746.04	1,833.37	1,925.03	2,021.33	2,223.44	2,339.90	2,456.90	2,579.73	2,708.70	2,844.14
	HR	20.7865	21.8255	22.9171	24.0629	25.2666	27.793	29.2488	30.7112	32.2466	33.8588	35.5517
	H3	14.8475	15.5896	16.3694	17.1878	18.0476	19.8521	20.8920	21.9366	23.0333	24.1849	25.3941
STEP	HOLD	1	1	1	1	1	1	1	2			
F-18	AN	47,472.46	49,845.12	52,338.21	54,953.81	57,702.32	60,586.66	63,616.80	66,798.58	70,139.89	73,646.14	77,329.20
	BW	1,825.86	1,917.12	2,013.01	2,113.61	2,219.32	2,330.26	2,446.80	2,569.18	2,697.69	2,832.54	2,974.20
	HR	22.8233	23.964	25.1626	26.4201	27.7415	29.1282	30.585	32.1147	33.7211	35.4068	37.1775
	H3	16.3024	17.1171	17.9733	18.8715	19.8154	20.8059	21.8464	22.9391	24.0865	25.2906	26.5554
STEP	HOLD	1	1	1	1	1	1	1	2			
F-19	AN	49,736.96	52,223.60	54,835.46	57,576.90	60,456.66	63,479.73	66,654.02	69,985.34	73,485.36	77,159.89	81,017.66
	BW	1,912.96	2,008.60	2,109.06	2,214.50	2,325.26	2,441.53	2,563.62	2,691.74	2,826.36	2,967.69	3,116.06
	HR	23.912	25.1075	26.3632	27.6812	29.0657	30.5191	32.0452	33.6468	35.3295	37.0961	38.9508
	H3	17.0800	17.9339	18.8309	19.7723	20.7612	21.7994	22.8894	24.0334	25.2354	26.4972	27.8220
STEP	HOLD	1	1	1	1	1	1	1	2			
F-20	AN	52,222.35	54,833.79	57,574.40	60,454.16	63,476.19	66,650.27	69,982.85	73,481.62	77,155.73	81,013.71	85,064.72
	BW	2,008.55	2,108.99	2,214.40	2,325.16	2,441.39	2,563.47	2,691.65	2,826.22	2,967.53	3,115.91	3,271.72
	HR	25.1069	26.3624	27.68	29.0645	30.5174	32.0434	33.6456	35.3277	37.0941	38.9489	40.8965
	H3	17.9335	18.8303	19.7714	20.7604	21.7981	22.8881	24.0326	25.2341	26.4958	27.8206	29.2118
STEP	HOLD	1	1	1	1	1	1	1	2			
F-21	AN	53,758.85	56,445.79	59,268.77	62,232.14	65,342.99	68,611.09	72,041.42	75,642.94	79,425.22	83,397.81	87,567.17
	BW	2,067.65	2,170.99	2,279.57	2,393.54	2,513.19	2,638.89	2,770.82	2,909.34	3,054.82	3,207.61	3,367.97
	HR	25.8456	27.1374	28.4946	29.9193	31.4149	32.9861	34.6353	36.3668	38.1852	40.0951	42.0996
	H3	18.4611	19.3839	20.3533	21.3709	22.4392	23.5615	24.7395	25.9763	27.2751	28.6394	30.0711
STEP	HOLD	1	1	1	1	1	1	1	2			

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – F**  
**Effective July 7, 2007 through June 30, 2008**

FY 2008 Advised Budget Plan (Overview) - 340

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
F-22	AN	57,200.21	60,060.62	63,063.10	66,216.18	69,526.91	73,003.84	76,655.28	80,486.43	84,511.23	88,736.96	93,174.22
	BW	2,200.01	2,310.02	2,425.50	2,546.78	2,674.11	2,807.84	2,948.28	3,095.63	3,250.43	3,412.96	3,583.62
	HR	27.5001	28.8753	30.3188	31.8347	33.4264	35.098	36.8535	38.6954	40.6304	42.662	44.7953
	H3	19.6429	20.6252	21.6563	22.7391	23.8760	25.0700	26.3239	27.6396	29.0217	30.4729	31.9966
STEP	HOLD	1	1	1	1	1	1	1	2			
F-23	AN	60,059.38	63,062.48	66,215.55	69,525.87	73,003.01	76,653.41	80,485.39	84,509.57	88,736.13	93,171.31	97,830.51
	BW	2,309.98	2,425.48	2,546.75	2,674.07	2,807.81	2,948.21	3,095.59	3,250.37	3,412.93	3,583.51	3,762.71
	HR	28.8747	30.3185	31.8344	33.4259	35.0976	36.8526	38.6949	40.6296	42.6616	44.7939	47.0339
	H3	20.6248	21.6561	22.7389	23.8756	25.0697	26.3233	27.6392	29.0211	30.4726	31.9956	33.5956
STEP	HOLD	1	1	1	1	1	1	1	2			
F-24	AN	63,062.48	66,215.55	69,525.87	73,003.01	76,653.41	80,485.39	84,509.57	88,736.13	93,171.31	97,831.55	102,723.09
	BW	2,425.48	2,546.75	2,674.07	2,807.81	2,948.21	3,095.59	3,250.37	3,412.93	3,583.51	3,762.75	3,950.89
	HR	30.3185	31.8344	33.4259	35.0976	36.8526	38.6949	40.6296	42.6616	44.7939	47.0344	49.3861
	H3	21.6561	22.7389	23.8756	25.0697	26.3233	27.6392	29.0211	30.4726	31.9956	33.5960	35.2758
STEP	HOLD	1	1	1	1	1	1	1	2			
F-25	AN	66,065.79	69,368.21	72,837.44	76,479.31	80,303.60	84,317.38	88,534.37	92,961.44	97,609.20	102,490.75	107,615.25
	BW	2,540.99	2,668.01	2,801.44	2,941.51	3,088.60	3,242.98	3,405.17	3,575.44	3,754.20	3,941.95	4,139.05
	HR	31.7624	33.3501	35.018	36.7689	38.6075	40.5372	42.5646	44.693	46.9275	49.2744	51.7381
	H3	22.6874	23.8215	25.0129	26.2635	27.5768	28.9551	30.4033	31.9236	33.5196	35.1960	36.9558
STEP	HOLD	1	1	1	1	1	1	1	2			
F-26	AN	69,368.21	72,837.44	76,479.31	80,303.60	84,317.38	88,534.37	92,961.44	97,609.20	102,490.75	107,613.79	112,994.34
	BW	2,668.01	2,801.44	2,941.51	3,088.60	3,242.98	3,405.17	3,575.44	3,754.20	3,941.95	4,138.99	4,345.94
	HR	33.3501	35.018	36.7689	38.6075	40.5372	42.5646	44.693	46.9275	49.2744	51.7374	54.3242
	H3	23.8215	25.0129	26.2635	27.5768	28.9551	30.4033	31.9236	33.5196	35.1960	36.9553	38.8030
STEP	HOLD	1	1	1	1	1	1	1	2			

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – F**  
**Effective July 7, 2007 through June 30, 2008**

FY 2008 Advertised Budget Plan (Overview) - 341

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
F-27	AN	72,500.06	76,122.80	79,929.62	83,925.92	88,122.32	92,527.34	97,154.10	102,011.52	107,112.72	112,468.10	118,092.21
	BW	2,788.46	2,927.80	3,074.22	3,227.92	3,389.32	3,558.74	3,736.70	3,923.52	4,119.72	4,325.70	4,542.01
	HR	34.8558	36.5975	38.4277	40.349	42.3665	44.4843	46.7087	49.044	51.4965	54.0712	56.7751
	H3	24.8970	26.1411	27.4484	28.8207	30.2618	31.7745	33.3634	35.0314	36.7832	38.6223	40.5536
STEP	HOLD	1	1	1	1	1	1	1	2			
F-29	AN	80,918.45	84,963.01	89,212.24	93,671.97	98,356.54	103,274.70	108,438.30	113,860.03	119,487.26	125,463.10	131,736.18
	BW	3,112.25	3,267.81	3,431.24	3,602.77	3,782.94	3,972.10	4,170.70	4,379.23	4,595.66	4,825.50	5,066.78
	HR	38.9031	40.8476	42.8905	45.0346	47.2868	49.6513	52.1338	54.7404	57.4458	60.3188	63.3347
	H3	27.7879	29.1769	30.6361	32.1676	33.7763	35.4652	37.2384	39.1003	41.0327	43.0849	45.2391
STEP	HOLD	1	1	1	1	1	1	1	2			
F-31	AN	89,070.38	93,524.29	98,199.50	103,108.72	108,265.04	113,678.03	119,363.50	125,329.98	131,598.06	138,177.94	145,086.45
	BW	3,425.78	3,597.09	3,776.90	3,965.72	4,164.04	4,372.23	4,590.90	4,820.38	5,061.46	5,314.54	5,580.25
	HR	42.8223	44.9636	47.2113	49.5715	52.0505	54.6529	57.3863	60.2548	63.2683	66.4317	69.7531
	H3	30.5874	32.1169	33.7224	35.4082	37.1789	39.0378	40.9902	43.0391	45.1916	47.4512	49.8236
STEP	HOLD	1	1	1	1	1	1	1	2			
F-33	AN	97,990.05	102,889.98	108,034.37	113,435.92	119,108.50	125,062.50	131,316.43	137,882.99	144,777.57	152,016.38	159,617.12
	BW	3,768.85	3,957.30	4,155.17	4,362.92	4,581.10	4,810.10	5,050.63	5,303.19	5,568.37	5,846.78	6,139.12
	HR	47.1106	49.4663	51.9396	54.5365	57.2637	60.1262	63.1329	66.2899	69.6046	73.0848	76.739
	H3	33.6504	35.3331	37.0997	38.9546	40.9026	42.9473	45.0949	47.3499	49.7176	52.2034	54.8136
STEP	HOLD	1	1	1	1	1	1	1	2			

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – L**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
L-01	ANNUAL	49,197.82	65,597.38	81,996.51
	BIWEEKLY	1,892.22	2,522.98	3,153.71
	HOURLY	23.6528	31.5372	39.4214
L-02	ANNUAL	56,235.09	74,979.63	93,724.59
	BIWEEKLY	2,162.89	2,883.83	3,604.79
	HOURLY	27.0361	36.0479	45.0599
L-03	ANNUAL	63,270.69	84,361.06	105,451.63
	BIWEEKLY	2,433.49	3,244.66	4,055.83
	HOURLY	30.4186	40.5582	50.6979
L-04	ANNUAL	70,307.54	93,742.90	117,178.46
	BIWEEKLY	2,704.14	3,605.50	4,506.86
	HOURLY	33.8017	45.0687	56.3358
L-05	ANNUAL	77,343.76	103,124.94	128,905.92
	BIWEEKLY	2,974.76	3,966.34	4,957.92
	HOURLY	37.1845	49.5793	61.9740
L-06	ANNUAL	81,939.52	109,252.83	136,566.56
	BIWEEKLY	3,151.52	4,202.03	5,252.56
	HOURLY	39.3940	52.5254	65.6570
L-07	ANNUAL	85,344.90	113,792.85	142,240.80
	BIWEEKLY	3,282.50	4,376.65	5,470.80
	HOURLY	41.0312	54.7081	68.3850

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – L**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
<b>L-08</b>	<b>ANNUAL</b>	92,210.98	122,947.97	153,685.17
	<b>BIWEEKLY</b>	3,546.58	4,728.77	5,910.97
	<b>HOURLY</b>	44.3322	59.1096	73.8871
<b>L-09</b>	<b>ANNUAL</b>	101,081.34	134,775.06	168,468.77
	<b>BIWEEKLY</b>	3,887.74	5,183.66	6,479.57
	<b>HOURLY</b>	48.5968	64.7957	80.9946

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – O**  
**Effective July 7, 2007 through June 30, 2008**

FY 2008 Advertised Budget Plan (Overview) - 344

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
O-17	AN	43,563.73	45,740.86	48,028.66	50,430.43	52,952.22	58,247.90	61,298.22	64,363.52	67,580.66	70,959.62	74,507.89
	BW	1,675.53	1,759.26	1,847.26	1,939.63	2,036.62	2,240.30	2,357.62	2,475.52	2,599.26	2,729.22	2,865.69
	HR	20.9441	21.9908	23.0907	24.2454	25.4578	28.0038	29.4703	30.9440	32.4907	34.1152	35.8211
STEP	HOLD	1	1	1	1	1	1	1	2			
O-18	AN	47,831.47	50,222.22	52,734.03	55,370.43	58,139.33	61,045.71	64,098.74	67,305.06	70,671.54	74,204.00	77,914.51
	BW	1,839.67	1,931.62	2,028.23	2,129.63	2,236.13	2,347.91	2,465.34	2,588.66	2,718.14	2,854.00	2,996.71
	HR	22.9959	24.1453	25.3529	26.6204	27.9516	29.3489	30.8167	32.3582	33.9767	35.6750	37.4589
STEP	HOLD	1	1	1	1	1	1	1	2			
O-19	AN	50,113.23	52,619.01	55,250.42	58,013.28	60,914.67	63,960.42	67,159.25	70,515.74	74,041.76	77,744.37	81,631.89
	BW	1,927.43	2,023.81	2,125.02	2,231.28	2,342.87	2,460.02	2,583.05	2,712.14	2,847.76	2,990.17	3,139.69
	HR	24.0929	25.2976	26.5627	27.8910	29.2859	30.7502	32.2881	33.9018	35.5970	37.3771	39.2461
STEP	HOLD	1	1	1	1	1	1	1	2			
O-20	AN	52,618.80	55,250.00	58,013.49	60,913.63	63,960.21	67,158.83	70,516.99	74,041.34	77,743.95	81,631.89	85,713.26
	BW	2,023.80	2,125.00	2,231.29	2,342.83	2,460.01	2,583.03	2,712.19	2,847.74	2,990.15	3,139.69	3,296.66
	HR	25.2975	26.5625	27.8911	29.2854	30.7501	32.2879	33.9024	35.5968	37.3769	39.2461	41.2083
STEP	HOLD	1	1	1	1	1	1	1	2			
O-21	AN	55,248.96	58,010.58	60,912.38	63,957.30	67,154.67	70,512.83	74,038.22	77,740.83	81,627.31	85,709.94	89,995.57
	BW	2,124.96	2,231.18	2,342.78	2,459.90	2,582.87	2,712.03	2,847.62	2,990.03	3,139.51	3,296.54	3,461.37
	HR	26.5620	27.8897	29.2848	30.7487	32.2859	33.9004	35.5953	37.3754	39.2439	41.2067	43.2671
STEP	HOLD	1	1	1	1	1	1	1	2			
O-25	AN	61,350.85	64,417.81	67,639.31	71,021.60	74,573.20	78,300.56	82,215.95	86,328.32	90,643.70	95,176.22	99,935.26
	BW	2,359.65	2,477.61	2,601.51	2,731.60	2,868.20	3,011.56	3,162.15	3,320.32	3,486.30	3,660.62	3,843.66
	HR	29.4956	30.9701	32.5189	34.1450	35.8525	37.6445	39.5269	41.5040	43.5787	45.7578	48.0458
STEP	HOLD	1	1	1	1	1	1	1	2			

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – O**  
**Effective July 7, 2007 through June 30, 2008**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
<b>O-26</b>	<b>AN</b>	64,417.81	67,639.31	71,021.60	74,573.20	78,300.56	82,215.95	86,328.32	90,643.70	95,176.22	99,934.43	104,931.22
	<b>BW</b>	2,477.61	2,601.51	2,731.60	2,868.20	3,011.56	3,162.15	3,320.32	3,486.30	3,660.62	3,843.63	4,035.82
	<b>HR</b>	30.9701	32.5189	34.1450	35.8525	37.6445	39.5269	41.5040	43.5787	45.7578	48.0454	50.4477
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-27</b>	<b>AN</b>	67,326.06	70,690.67	74,225.84	77,937.39	81,833.23	85,924.38	90,221.25	94,731.73	99,469.34	104,442.62	109,664.67
	<b>BW</b>	2,589.46	2,718.87	2,854.84	2,997.59	3,147.43	3,304.78	3,470.05	3,643.53	3,825.74	4,017.02	4,217.87
	<b>HR</b>	32.3683	33.9859	35.6855	37.4699	39.3429	41.3098	43.3756	45.5441	47.8218	50.2128	52.7234
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-28</b>	<b>AN</b>	70,556.72	74,083.78	77,786.18	81,677.44	85,760.27	90,049.23	94,551.39	99,278.61	104,243.78	109,456.26	114,929.15
	<b>BW</b>	2,713.72	2,849.38	2,991.78	3,141.44	3,298.47	3,463.43	3,636.59	3,818.41	4,009.38	4,209.86	4,420.35
	<b>HR</b>	33.9215	35.6172	37.3972	39.2680	41.2309	43.2929	45.4574	47.7301	50.1172	52.6232	55.2544
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-31</b>	<b>AN</b>	89,070.38	93,524.29	98,199.50	103,108.72	108,265.04	113,678.03	119,363.50	125,329.98	131,598.06	138,177.94	145,086.45
	<b>BW</b>	3,425.78	3,597.09	3,776.90	3,965.72	4,164.04	4,372.23	4,590.90	4,820.38	5,061.46	5,314.54	5,580.25
	<b>HR</b>	42.8223	44.9636	47.2113	49.5715	52.0505	54.6529	57.3863	60.2548	63.2683	66.4317	69.7531
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-33</b>	<b>AN</b>	97,990.05	102,889.90	108,034.37	113,435.92	119,108.50	125,062.50	131,316.43	137,882.99	144,777.57	152,016.38	159,617.12
	<b>BW</b>	3,768.85	3,957.30	4,155.17	4,362.92	4,581.10	4,810.10	5,050.63	5,303.19	5,568.37	5,846.78	6,139.12
	<b>HR</b>	47.1106	49.4663	51.9396	54.5365	57.2637	60.1262	63.1329	66.2899	69.6046	73.0848	76.7390
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			

FY 2008 Advised Budget Plan (Overview) - 345

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – P**  
**Effective July 7, 2007 through June 30, 2008**

FY 2008 Advertised Budget Plan (Overview) - 346

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
P-11	AN	28,379.73	29,798.50	31,288.40	32,852.98	34,495.34	36,220.50	38,030.72	39,932.88	41,929.47	44,025.70	46,226.75
	BW	1,091.53	1,146.10	1,203.40	1,263.58	1,326.74	1,393.10	1,462.72	1,535.88	1,612.67	1,693.30	1,777.95
	HR	13.6441	14.3262	15.0425	15.7947	16.5843	17.4137	18.2840	19.1985	20.1584	21.1662	22.2244
STEP	HOLD	1	1	1	1	1	1	1	2			
P-12	AN	29,798.50	31,288.40	32,852.98	34,495.34	36,220.50	38,030.72	39,932.88	41,929.47	44,025.70	46,226.75	48,538.05
	BW	1,146.10	1,203.40	1,263.58	1,326.74	1,393.10	1,462.72	1,535.88	1,612.67	1,693.30	1,777.95	1,866.85
	HR	14.3262	15.0425	15.7947	16.5843	17.4137	18.2840	19.1985	20.1584	21.1662	22.2244	23.3356
STEP	HOLD	1	1	1	1	1	1	1	2			
P-13	AN	31,288.40	32,852.98	34,495.34	36,220.50	38,030.72	39,932.88	41,929.47	44,025.70	46,226.75	48,538.05	50,965.20
	BW	1,203.40	1,263.58	1,326.74	1,393.10	1,462.72	1,535.88	1,612.67	1,693.30	1,777.95	1,866.85	1,960.20
	HR	15.0425	15.7947	16.5843	17.4137	18.2840	19.1985	20.1584	21.1662	22.2244	23.3356	24.5025
STEP	HOLD	1	1	1	1	1	1	1	2			
P-14	AN	32,852.98	34,495.34	36,220.50	38,030.72	39,932.88	41,929.47	44,025.70	46,226.75	48,538.05	50,965.20	53,513.20
	BW	1,263.58	1,326.74	1,393.10	1,462.72	1,535.88	1,612.67	1,693.30	1,777.95	1,866.85	1,960.20	2,058.20
	HR	15.7947	16.5843	17.4137	18.2840	19.1985	20.1584	21.1662	22.2244	23.3356	24.5025	25.7275
STEP	HOLD	1	1	1	1	1	1	1	2			
P-15	AN	34,495.34	36,220.50	38,030.72	39,932.88	41,929.47	44,025.70	46,226.75	48,538.05	50,965.20	53,513.41	56,189.12
	BW	1,326.74	1,393.10	1,462.72	1,535.88	1,612.67	1,693.30	1,777.95	1,866.85	1,960.20	2,058.21	2,161.12
	HR	16.5843	17.4137	18.2840	19.1985	20.1584	21.1662	22.2244	23.3356	24.5025	25.7276	27.0140
STEP	HOLD	1	1	1	1	1	1	1	2			
P-16	AN	36,220.50	38,030.72	39,932.88	41,929.47	44,025.70	46,226.75	48,538.05	50,965.20	53,513.41	56,188.91	58,998.16
	BW	1,393.10	1,462.72	1,535.88	1,612.67	1,693.30	1,777.95	1,866.85	1,960.20	2,058.21	2,161.11	2,269.16
	HR	17.4137	18.2840	19.1985	20.1584	21.1662	22.2244	23.3356	24.5025	25.7276	27.0139	28.3645
STEP	HOLD	1	1	1	1	1	1	1	2			

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – P**  
**Effective July 7, 2007 through June 30, 2008**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
P-17	AN	38,030.72	39,932.88	41,929.47	44,025.70	46,226.75	48,538.05	50,965.20	53,513.41	56,188.91	58,998.16	61,948.22
	BW	1,462.72	1,535.88	1,612.67	1,693.30	1,777.95	1,866.85	1,960.20	2,058.21	2,161.11	2,269.16	2,382.62
	HR	18.2840	19.1985	20.1584	21.1662	22.2244	23.3356	24.5025	25.7276	27.0139	28.3645	29.7828
STEP	HOLD	1	1	1	1	1	1	1	2			
P-18	AN	39,932.88	41,929.47	44,025.70	46,226.75	48,538.05	50,965.20	53,513.41	56,188.91	58,998.16	61,948.22	65,045.55
	BW	1,535.88	1,612.67	1,693.30	1,777.95	1,866.85	1,960.20	2,058.21	2,161.11	2,269.16	2,382.62	2,501.75
	HR	19.1985	20.1584	21.1662	22.2244	23.3356	24.5025	25.7276	27.0139	28.3645	29.7828	31.2719
STEP	HOLD	1	1	1	1	1	1	1	2			
P-19	AN	41,929.47	44,025.70	46,226.75	48,538.05	50,965.20	53,513.41	56,188.91	58,998.16	61,948.22	65,045.76	68,298.05
	BW	1,612.67	1,693.30	1,777.95	1,866.85	1,960.20	2,058.21	2,161.11	2,269.16	2,382.62	2,501.76	2,626.85
	HR	20.1584	21.1662	22.2244	23.3356	24.5025	25.7276	27.0139	28.3645	29.7828	31.2720	32.8356
STEP	HOLD	1	1	1	1	1	1	1	2			
P-20	AN	44,025.70	46,226.75	48,538.05	50,965.20	53,513.41	56,188.91	58,998.16	61,948.22	65,045.76	68,297.84	71,713.20
	BW	1,693.30	1,777.95	1,866.85	1,960.20	2,058.21	2,161.11	2,269.16	2,382.62	2,501.76	2,626.84	2,758.20
	HR	21.1662	22.2244	23.3356	24.5025	25.7276	27.0139	28.3645	29.7828	31.2720	32.8355	34.4775
STEP	HOLD	1	1	1	1	1	1	1	2			
P-21	AN	46,226.75	48,538.05	50,965.20	53,513.41	56,188.91	58,998.16	61,948.22	65,045.76	68,297.84	71,712.99	75,298.70
	BW	1,777.95	1,866.85	1,960.20	2,058.21	2,161.11	2,269.16	2,382.62	2,501.76	2,626.84	2,758.19	2,896.10
	HR	22.2244	23.3356	24.5025	25.7276	27.0139	28.3645	29.7828	31.2720	32.8355	34.4774	36.2013
STEP	HOLD	1	1	1	1	1	1	1	2			
P-22	AN	48,538.05	50,965.20	53,513.41	56,188.91	58,998.16	61,948.22	65,045.76	68,297.84	71,712.99	75,298.70	79,062.88
	BW	1,866.85	1,960.20	2,058.21	2,161.11	2,269.16	2,382.62	2,501.76	2,626.84	2,758.19	2,896.10	3,040.88
	HR	23.3356	24.5025	25.7276	27.0139	28.3645	29.7828	31.2720	32.8355	34.4774	36.2013	38.0110
STEP	HOLD	1	1	1	1	1	1	1	2			

FY 2008 Advertised Budget Plan (Overview) - 347

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – P**  
**Effective July 7, 2007 through June 30, 2008**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
P-23	AN	50,965.20	53,513.41	56,188.91	58,998.16	61,948.22	65,045.76	68,297.84	71,712.99	75,298.70	79,063.30	83,016.75
	BW	1,960.20	2,058.21	2,161.11	2,269.16	2,382.62	2,501.76	2,626.84	2,758.19	2,896.10	3,040.90	3,192.95
	HR	24.5025	25.7276	27.0139	28.3645	29.7828	31.2720	32.8355	34.4774	36.2013	38.0112	39.9119
STEP	HOLD	1	1	1	1	1	1	1	2			
P-24	AN	53,513.41	56,188.91	58,998.16	61,948.22	65,045.76	68,297.84	71,712.99	75,298.70	79,063.30	83,016.75	87,167.60
	BW	2,058.21	2,161.11	2,269.16	2,382.62	2,501.76	2,626.84	2,758.19	2,896.10	3,040.90	3,192.95	3,352.60
	HR	25.7276	27.0139	28.3645	29.7828	31.2720	32.8355	34.4774	36.2013	38.0112	39.9119	41.9075
STEP	HOLD	1	1	1	1	1	1	1	2			
P-25	AN	56,188.91	58,998.16	61,948.22	65,045.76	68,297.84	71,712.99	75,298.70	79,063.30	83,016.75	87,167.81	91,525.82
	BW	2,161.11	2,269.16	2,382.62	2,501.76	2,626.84	2,758.19	2,896.10	3,040.90	3,192.95	3,352.61	3,520.22
	HR	27.0139	28.3645	29.7828	31.2720	32.8355	34.4774	36.2013	38.0112	39.9119	41.9076	44.0028
STEP	HOLD	1	1	1	1	1	1	1	2			
P-26	AN	58,998.16	61,948.22	65,045.76	68,297.84	71,712.99	75,298.70	79,063.30	83,016.75	87,167.81	91,525.41	96,102.03
	BW	2,269.16	2,382.62	2,501.76	2,626.84	2,758.19	2,896.10	3,040.90	3,192.95	3,352.61	3,520.21	3,696.23
	HR	28.3645	29.7828	31.2720	32.8355	34.4774	36.2013	38.0112	39.9119	41.9076	44.0026	46.2029
STEP	HOLD	1	1	1	1	1	1	1	2			

FY 2008 Advertised Budget Plan (Overview) - 348

The final FY 2008 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2008 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – S**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
S-01	ANNUAL	14,831.86	21,026.30	27,221.38
	BIWEEKLY	570.46	808.70	1,046.98
	HOURLY	7.1307	10.1088	13.0872
S-02	ANNUAL	16,248.75	22,564.88	28,880.59
	BIWEEKLY	624.95	867.88	1,110.79
	HOURLY	7.8119	10.8485	13.8849
S-03	ANNUAL	17,962.05	24,418.78	30,875.52
	BIWEEKLY	690.85	939.18	1,187.52
	HOURLY	8.6356	11.7398	14.8440
S-04	ANNUAL	19,767.90	26,357.14	32,946.58
	BIWEEKLY	760.30	1,013.74	1,267.18
	HOURLY	9.5038	12.6717	15.8397
S-05	ANNUAL	20,655.65	27,541.07	34,426.29
	BIWEEKLY	794.45	1,059.27	1,324.09
	HOURLY	9.9306	13.2409	16.5511
S-06	ANNUAL	21,624.51	28,832.54	36,040.58
	BIWEEKLY	831.71	1,108.94	1,386.18
	HOURLY	10.3964	13.8618	17.3272
S-07	ANNUAL	22,592.34	30,123.60	37,654.66
	BIWEEKLY	868.94	1,158.60	1,448.26
	HOURLY	10.8617	14.4825	18.1032

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – S**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
S-08	ANNUAL	23,630.05	31,507.01	39,383.55
	BIWEEKLY	908.85	1,211.81	1,514.75
	HOURLY	11.3606	15.1476	18.9344
S-09	ANNUAL	24,749.30	32,998.58	41,248.69
	BIWEEKLY	951.90	1,269.18	1,586.49
	HOURLY	11.8987	15.8647	19.8311
S-10	ANNUAL	25,868.96	34,492.22	43,115.07
	BIWEEKLY	994.96	1,326.62	1,658.27
	HOURLY	12.4370	16.5828	20.7284
S-11	ANNUAL	27,130.27	36,173.28	45,216.70
	BIWEEKLY	1,043.47	1,391.28	1,739.10
	HOURLY	13.0434	17.3910	21.7388
S-12	ANNUAL	28,320.45	37,760.53	47,200.82
	BIWEEKLY	1,089.25	1,452.33	1,815.42
	HOURLY	13.6156	18.1541	22.6927
S-13	ANNUAL	29,731.73	39,642.51	49,553.50
	BIWEEKLY	1,143.53	1,524.71	1,905.90
	HOURLY	14.2941	19.0589	23.8238
S-14	ANNUAL	31,144.26	41,525.33	51,906.82
	BIWEEKLY	1,197.86	1,597.13	1,996.42
	HOURLY	14.9732	19.9641	24.9552

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – S**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
S-15	ANNUAL	32,636.24	43,514.22	54,393.04
	BIWEEKLY	1,255.24	1,673.62	2,092.04
	HOURLY	15.6905	20.9203	26.1505
S-16	ANNUAL	34,118.66	45,491.68	56,864.29
	BIWEEKLY	1,312.26	1,749.68	2,187.09
	HOURLY	16.4032	21.8710	27.3386
S-17	ANNUAL	35,761.65	47,682.34	59,602.82
	BIWEEKLY	1,375.45	1,833.94	2,292.42
	HOURLY	17.1931	22.9242	28.6552
S-18	ANNUAL	37,396.53	49,861.55	62,327.62
	BIWEEKLY	1,438.33	1,917.75	2,397.22
	HOURLY	17.9791	23.9719	29.9652
S-19	ANNUAL	39,180.34	52,240.45	65,300.56
	BIWEEKLY	1,506.94	2,009.25	2,511.56
	HOURLY	18.8367	25.1156	31.3945
S-20	ANNUAL	41,037.36	54,716.48	68,395.18
	BIWEEKLY	1,578.36	2,104.48	2,630.58
	HOURLY	19.7295	26.3060	32.8823
S-21	ANNUAL	43,052.88	57,404.05	71,754.80
	BIWEEKLY	1,655.88	2,207.85	2,759.80
	HOURLY	20.6985	27.5981	34.4975

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – S**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
S-22	ANNUAL	45,059.25	60,078.93	75,099.23
	BIWEEKLY	1,733.05	2,310.73	2,888.43
	HOURLY	21.6631	28.8841	36.1054
S-23	ANNUAL	47,217.46	62,955.98	78,695.14
	BIWEEKLY	1,816.06	2,421.38	3,026.74
	HOURLY	22.7007	30.2673	37.8342
S-24	ANNUAL	49,596.98	66,129.44	82,662.32
	BIWEEKLY	1,907.58	2,543.44	3,179.32
	HOURLY	23.8447	31.7930	39.7415
S-25	ANNUAL	52,013.31	69,351.15	86,688.99
	BIWEEKLY	2,000.51	2,667.35	3,334.19
	HOURLY	25.0064	33.3419	41.6774
S-26	ANNUAL	54,428.40	72,571.41	90,714.21
	BIWEEKLY	2,093.40	2,791.21	3,489.01
	HOURLY	26.1675	34.8901	43.6126
S-27	ANNUAL	57,110.14	76,147.14	95,183.50
	BIWEEKLY	2,196.54	2,928.74	3,660.90
	HOURLY	27.4568	36.6092	45.7613
S-28	ANNUAL	59,862.82	79,817.30	99,771.57
	BIWEEKLY	2,302.42	3,069.90	3,837.37
	HOURLY	28.7802	38.3737	47.9671

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – S**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
S-29	ANNUAL	62,758.18	83,677.78	104,597.38
	BIWEEKLY	2,413.78	3,218.38	4,022.98
	HOURLY	30.1722	40.2297	50.2872
S-30	ANNUAL	65,806.83	87,742.30	109,677.98
	BIWEEKLY	2,531.03	3,374.70	4,218.38
	HOURLY	31.6379	42.1838	52.7298
S-31	ANNUAL	67,119.31	89,492.42	111,865.73
	BIWEEKLY	2,581.51	3,442.02	4,302.53
	HOURLY	32.2689	43.0252	53.7816
S-32	ANNUAL	70,372.02	93,829.63	117,287.25
	BIWEEKLY	2,706.62	3,608.83	4,511.05
	HOURLY	33.8327	45.1104	56.3881
S-33	ANNUAL	73,840.83	98,454.72	123,068.40
	BIWEEKLY	2,840.03	3,786.72	4,733.40
	HOURLY	35.5004	47.3340	59.1675
S-34	ANNUAL	77,387.65	103,183.18	128,978.93
	BIWEEKLY	2,976.45	3,968.58	4,960.73
	HOURLY	37.2056	49.6073	62.0091
S-35	ANNUAL	81,140.38	108,187.25	135,233.90
	BIWEEKLY	3,120.78	4,161.05	5,201.30
	HOURLY	39.0098	52.0131	65.0163

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**COMPENSATION PLAN--FISCAL YEAR 2008**  
**PAY PLAN – S**  
**Effective July 7, 2007 through June 30, 2008**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
S-36	ANNUAL	85,187.86	113,582.98	141,978.72
	BIWEEKLY	3,276.46	4,368.58	5,460.72
	HOURLY	40.9557	54.6072	68.2590
S-37	ANNUAL	89,344.11	119,125.34	148,906.58
	BIWEEKLY	3,436.31	4,581.74	5,727.18
	HOURLY	42.9539	57.2718	71.5897
S-38	ANNUAL	91,112.32	121,483.23	151,854.14
	BIWEEKLY	3,504.32	4,672.43	5,840.54
	HOURLY	43.8040	58.4054	73.0068
S-39	ANNUAL	95,607.20	127,476.34	159,345.06
	BIWEEKLY	3,677.20	4,902.94	6,128.66
	HOURLY	45.9650	61.2867	76.6082
S-40	ANNUAL	103,326.91	137,768.80	172,211.31
	BIWEEKLY	3,974.11	5,298.80	6,623.51
	HOURLY	49.6764	66.2350	82.7939

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## JOB CLASSIFICATION TABLE--FISCAL YEAR 2008

FY 2008 Advertised Budget Plan (Overview) - 355

Class Code	Class Title	Pay Grade	Class Code	Class Title	Pay Grade
1366	ACCOUNTANT I	S-20	4163	ASSISTANT DIRECTOR, PUBLIC SAFETY COMMUNICATIONS CENTER	P-26
1364	ACCOUNTANT II	S-24	5187	ASSISTANT ENVIRONMENTAL SERVICES DIRECTOR	S-26
1362	ACCOUNTANT III	S-27	4261	ASSISTANT FIRE APPARATUS SUPERVISOR	F-19
7207	ADMINISTRATIVE AIDE	X-01	4205	ASSISTANT FIRE CHIEF	F-33
2255	ADMINISTRATIVE ASSISTANT I	S-09	3725	ASSISTANT HISTORIAN	S-15
2254	ADMINISTRATIVE ASSISTANT II	S-13	7608	ASSISTANT INSTRUCTOR I	S-01
2253	ADMINISTRATIVE ASSISTANT III	S-15	7609	ASSISTANT INSTRUCTOR II	S-06
2252	ADMINISTRATIVE ASSISTANT IV	S-17	6243	ASSISTANT MOTOR EQUIPMENT SUPERINTENDENT	S-23
2251	ADMINISTRATIVE ASSISTANT V	S-19	1138	ASSISTANT PERSONNEL DIRECTOR	S-33
2250	ADMINISTRATIVE ASSOCIATE	S-21	1570	ASSISTANT PRODUCER	S-19
6221	AIRCRAFT & POWERPLANT TECHNICIAN I	S-20	1414	ASSISTANT REAL ESTATE APPRAISER	S-19
6220	AIRCRAFT & POWERPLANT TECHNICIAN II	S-21	1406	ASSISTANT REAL ESTATE DIRECTOR	S-31
4147	ANIMAL CARETAKER I	S-13	6611	ASSISTANT REFUSE SUPERINTENDENT	S-22
4146	ANIMAL CARETAKER II	S-15	3624	ASSISTANT RESIDENTIAL COUNSELOR	S-16
4152	ANIMAL CONTROL OFFICER I	P-18	6212	ASSISTANT SUPERVISOR FACILITIES SUPPORT	S-24
4151	ANIMAL CONTROL OFFICER II	P-20	5363	ASSISTANT SUPERVISORY ENGINEERING INSPECTOR	S-22
4150	ANIMAL CONTROL OFFICER III	P-23	3334	ASSISTANT THEATER TECHNICAL DIRECTOR	S-19
4154	ANIMAL SHELTER DIRECTOR	S-29	7201	ASSISTANT TO COUNTY EXECUTIVE	E-07
1278	ARCHIVES TECHNICIAN	S-16	3410	ASSOCIATE DIRECTOR LIBRARY OPERATIONS	S-31
1277	ASSISTANT ARCHIVIST	S-20	3412	ASSOCIATE DIRECTOR LIBRARY TECH OPERATIONS	S-31
1738	ASSISTANT BUYER	S-14	1132	ASST DIR PER PROP STATE INCOME & LICENSING	S-31
4314	ASSISTANT COMMONWEALTH ATTORNEY I	S-23	5191	ASST ENVIRONMENTAL SERVICES DIR., INDUSTRIAL WASTE SECTION	S-28
4312	ASSISTANT COMMONWEALTH ATTORNEY II	S-28	1097	ASST. DIRECTOR FOR MEDICAL SERVICES (8008)	S-38
4310	ASSISTANT COMMONWEALTH ATTORNEY III	S-31	4188	ATU TECHNICIAN	S-14
4308	ASSISTANT COMMONWEALTH ATTORNEY IV	S-33	3194	AUDIOLOGIST I	S-21
4324	ASSISTANT COUNTY ATTORNEY I	L-01	3193	AUDIOLOGIST II	S-23
4322	ASSISTANT COUNTY ATTORNEY III	L-03	2165	AUDIOVISUAL/TELEVISION TECHNICIAN	S-14
4320	ASSISTANT COUNTY ATTORNEY IV	L-04	1268	AUDITOR I	S-20
4319	ASSISTANT COUNTY ATTORNEY V	L-05	1267	AUDITOR II	S-24
4318	ASSISTANT COUNTY ATTORNEY VI	L-06	1266	AUDITOR III	S-27
4317	ASSISTANT COUNTY ATTORNEY VII	L-07	1265	AUDITOR IV	S-31
1209	ASSISTANT COUNTY DEBT MANAGER	S-31	6250	AUTO BODY REPAIRER I	S-17
1089	ASSISTANT DIRECTOR COURT SERVICES (3241)	S-33	6249	AUTO BODY REPAIRER II	S-19
7106	ASSISTANT DIRECTOR ECONOMIC DEVELOPMENT AUTH	S-29	6246	AUTOMOTIVE MECHANIC I	S-17
1093	ASSISTANT DIRECTOR FOR HEALTH SERVICES (8004)	S-35	6244	AUTOMOTIVE MECHANIC II	S-19
1145	ASSISTANT DIRECTOR OF COMMUNITY & RECREATION SERVICES	S-34	6255	AUTOMOTIVE PARTS SPECIALIST I	S-14
1152	ASSISTANT DIRECTOR OF MANAGEMENT & BUDGET	S-35	6254	AUTOMOTIVE PARTS SPECIALIST II	S-17
3122	ASSISTANT DIRECTOR OF PATIENT CARE SERVICES	S-30	1218	BUDGET ANALYST I	S-20
1183	ASSISTANT DIRECTOR OF PUBLIC WORKS & ENVIRONMENTAL SERVICES	S-36	1217	BUDGET ANALYST II	S-24
1159	ASSISTANT DIRECTOR OF VEHICLE SERVICES	S-32	1216	BUDGET ANALYST III	S-27
1124	ASSISTANT DIRECTOR, DEPARTMENT OF PLANNING AND ZONING	S-35	1215	BUDGET ANALYST IV	S-31

## JOB CLASSIFICATION TABLE--FISCAL YEAR 2008

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Class Code	Class Title	Pay Grade	Class Code	Class Title	Pay Grade
5319	BUILDING INSPECTOR	S-16	1389	CLAIMS & REHABILITATION SUPERVISOR	S-25
6722	BUILDING SUPERVISOR I	S-14	1392	CLAIMS MANAGER	S-27
6721	BUILDING SUPERVISOR II	S-18	1395	CLAIMS SPECIALIST	S-20
6720	BUILDING SUPERVISOR III	S-19	1087	CLERK-BOARD OF SUPERVISORS (2105)	E-05
1801	BUSINESS ANALYST I	S-22	3134	CLINIC ROOM AIDE	S-14
1802	BUSINESS ANALYST II	S-24	3657	CLINICAL PSYCHOLOGIST (3152)	S-27
1803	BUSINESS ANALYST III	S-27	5156	CODE ENFORCEMENT/COMPLAINT COORDINATOR I	S-18
1804	BUSINESS ANALYST IV	S-29	5155	CODE ENFORCEMENT/COMPLAINT COORDINATOR II	S-24
1423	BUSINESS TAX SPECIALIST I	S-18	5154	CODE ENFORCEMENT/COMPLAINT COORDINATOR III	S-27
1422	BUSINESS TAX SPECIALIST II	S-20	5316	COMBINATION INSPECTOR	S-20
1736	BUYER I	S-20	3608	COMMUNITY SERVICES BOARD PLANNING & DEVELOPMENT DIRECTOR	S-32
1734	BUYER II	S-24			
6274	CARPENTER I	S-16	1108	COMMONWEALTH ATTORNEY (ELECTED)	S-39
6272	CARPENTER II	S-18	5177	COMMUNICATIONS ENGINEER	S-21
6270	CARPENTER SUPERVISOR	S-20	6363	COMMUNICATIONS TECHNICIAN	S-18
3265	CASE AIDE	S-09	3175	COMMUNITY HEALTH SPECIALIST	S-22
1390	CASHIER	S-09	6508	CONSTRUCTION SUPERINTENDENT	S-24
7101	CHAIRMAN BOARD OF SUPERVISORS	X-01	6512	CONSTRUCTION SUPERVISOR	S-16
6120	CHAUFFEUR	S-09	1528	CONSUMER INVESTIGATOR	S-18
1254	CHIEF ADMINISTRATIVE SERVICES	S-22	1527	CONSUMER SPECIALIST I	S-22
4149	CHIEF ANIMAL CONTROL OFFICER	P-26	1526	CONSUMER SPECIALIST II	S-25
6235	CHIEF BUILDING MAINTENANCE SECTION	S-22	1524	CONSUMER SPECIALIST III	S-28
5152	CHIEF CODE ENFORCEMENT BRANCH	S-30	2193	COOK	S-11
6710	CHIEF CUSTODIAL SERVICES BRANCH	S-21	2194	COOK'S AIDE	S-08
4410	CHIEF DEPUTY SHERIFF	C-33	7213	CO-OP STUDENT I	S-07
5330	CHIEF ELECTRICAL INSPECTOR	S-27	7212	CO-OP STUDENT II	S-09
1358	CHIEF FINANCE DIVISION	S-31	7211	CO-OP STUDENT III	S-11
1104	CHIEF FINANCIAL OFFICER	E-14	7210	CO-OP STUDENT IV	S-13
1158	CHIEF FIRE AND RESCUE DEPARTMENT	E-13	4444	CORRECTIONAL HEALTH NURSE I	S-21
1109	CHIEF INFORMATION OFFICER	E-14	4443	CORRECTIONAL HEALTH NURSE II	S-22
2179	CHIEF MAIL SERVICES & PUBLICATIONS	S-21	4442	CORRECTIONAL HEALTH NURSE III	S-23
5340	CHIEF MECHANICAL INSPECTOR	S-27	4441	CORRECTIONAL HEALTH NURSE IV	S-27
1133	CHIEF OF POLICE	E-13	4440	CORRECTIONAL HEALTH SERVICES ADMINISTRATOR	S-28
5109	CHIEF OF SURVEY PARTIES	S-25	4425	CORRECTIONAL TECHNICIAN	S-13
5320	CHIEF PLUMBING INSPECTOR	S-27	1276	COUNTY ARCHIVIST	S-26
3910	CHIEF TRANSIT OPERATIONS	S-27	1110	COUNTY ATTORNEY	X-01
6236	CHIEF UTILITIES BRANCH	S-22	1112	COUNTY CLERK (ELECTED)	X-01
5352	CHIEF ZONING INSPECTOR	S-27	1208	COUNTY DEBT MANAGER	S-35
3208	CHILD CARE PROGRAM ADMINISTRATOR I	S-27	7103	COUNTY EXECUTIVE	X-01
3207	CHILD CARE PROGRAM ADMINISTRATOR II	S-31	5110	COUNTY SURVEYOR	S-31
3222	CHILD CARE SPECIALIST I	S-20	4141	CRIME ANALYST I	S-20
3221	CHILD CARE SPECIALIST II	S-22	4140	CRIME ANALYST II	S-24
3220	CHILD CARE SPECIALIST III	S-24	6736	CUSTODIAN I	S-07

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Class Code	Class Title	Pay Grade	Class Code	Class Title	Pay Grade
6734	CUSTODIAN II	S-08	4206	DEPUTY FIRE CHIEF	F-31
6732	CUSTODIAN III	S-09	1252	DEPUTY GENERAL REGISTRAR	S-17
1806	DATA ANALYST I	S-24	1181	DEPUTY INSPECTIONS DIRECTOR	S-32
1807	DATA ANALYST II	S-27	4414	DEPUTY SHERIFF 1 <sup>ST</sup> LIEUTENANT	C-26
1808	DATA ANALYST III	S-29	4412	DEPUTY SHERIFF CAPTAIN	C-28
1811	DATABASE ADMINISTRATOR I	S-27	4422	DEPUTY SHERIFF I	C-17-2
1812	DATABASE ADMINISTRATOR II	S-29	4420	DEPUTY SHERIFF II	C-18
1813	DATABASE ADMINISTRATOR III	S-31	4411	DEPUTY SHERIFF MAJOR	C-31
3234	DAY CARE CENTER AIDE	S-08	4416	DEPUTY SHERIFF SECOND LIEUTENANT	C-21
3233	DAY CARE CENTER ASSISTANT TEACHER	S-12	4418	DEPUTY SHERIFF SERGEANT	C-20
3230	DAY CARE CENTER SUPERVISOR	S-20	5209	DEPUTY ZONING ADMINISTRATOR	S-32
3231	DAY CARE CENTER TEACHER I	S-15	6258	DIGITAL PRINTING ANALYST	S-21
3232	DAY CARE CENTER TEACHER II	S-18	1114	DIR DEPT OF CABLE COMMUNICATION & CONSUMER PROTECTION	E-09
7450	DENTAL ASSISTANT	S-11			
7455	DENTAL HYGIENIST	S-16	1507	DIRECTOR COMMUNICATIONS POLICY & REGULATION DIVISION	S-32
4102	DEPUTY CHIEF OF POLICE	O-33			
2107	DEPUTY CLERK-BOARD OF SUPERVISORS	S-18	1509	DIRECTOR COMMUNICATIONS PRODUCTIONS DIVISION	S-32
4306	DEPUTY COMMONWEALTH ATTORNEY	S-35	1505	DIRECTOR CONSUMER PROTECTION DIVISION	S-32
3314	DEPUTY COMMUNITY CENTER DIRECTOR	S-27	1195	DIRECTOR OF ADMINISTRATION FOR HUMAN SERVICES	E-10
1096	DEPUTY COORDINATOR OF EMERGENCY MANAGEMENT (8007)	S-31	3602	DIRECTOR OF ALCOHOL & DRUG PROGRAMS	S-33
4315	DEPUTY COUNTY ATTORNEY	L-09	1178	DIRECTOR OF AREA AGENCY ON AGING	S-31
1113	DEPUTY COUNTY CLERK	S-33	3656	DIRECTOR OF CLINICAL OPERATIONS	S-32
1105	DEPUTY COUNTY EXECUTIVE	E-14	1148	DIRECTOR OF COMMUNITY & RECREATION SERVICES	E-12
5111	DEPUTY COUNTY SURVEYOR	S-27	1185	DIRECTOR OF CONSTRUCTION MANAGEMENT DIVISION	S-34
1173	DEPUTY DESIGN REVIEW DIRECTOR	S-32	1135	DIRECTOR OF COUNTY LIBRARY	E-12
1102	DEPUTY DIRECTOR DEPARTMENT OF INFORMATION TECHNOLOGY	S-36	1088	DIRECTOR OF COURT SERVICES (3240)	E-10
1091	DEPUTY DIRECTOR FAMILY SERVICES (8000)	S-35	7105	DIRECTOR OF ECONOMIC DEVELOPMENT AUTHORITY	X-01
1143	DEPUTY DIRECTOR FOR ADMIN OR OPERATIONS	S-33	3110	DIRECTOR OF ENVIRONMENTAL HEALTH	S-33
1090	DEPUTY DIRECTOR HOUSING & COMMUNITY DEV (3810)	S-34	1117	DIRECTOR OF EQUITY PROGRAMS	E-06
1111	DEPUTY DIRECTOR INTERNAL AUDIT	S-32	1199	DIRECTOR OF FAMILY SERVICES	E-13
1136	DEPUTY DIRECTOR LIBRARY	S-34	1115	DIRECTOR OF HEALTH	E-14
1126	DEPUTY DIRECTOR MH/MR/ADS	S-35	1196	DIRECTOR OF HOUSING & COMMUNITY DEVELOPMENT	E-12
1156	DEPUTY DIRECTOR OFFICE OF TRANSPORTATION	S-33	1137	DIRECTOR OF HUMAN RESOURCES	E-12
1144	DEPUTY DIRECTOR PARK AUTHORITY	S-35	1176	DIRECTOR OF HUMAN SERVICES SYSTEMS MGMT	E-11
1162	DEPUTY DIRECTOR PUBLIC AFFAIRS	S-31	1101	DIRECTOR OF INFORMATION TECHNOLOGY	E-13
1151	DEPUTY DIRECTOR PURCHASING & SUPPLY MANAGEMENT	S-32	1107	DIRECTOR OF INTERNAL AUDIT	E-09
1228	DEPUTY DIRECTOR TO THE RETIREMENT BOARDS	S-32	1188	DIRECTOR OF LAND ACQUISITIONS	S-32
1099	DEPUTY DIRECTOR, DEPT. OF PUBLIC SAFETY COMMUNICATIONS (8011)	S-33	1193	DIRECTOR OF LINE MAINTENANCE	S-34
1094	DEPUTY DIRECTOR, PUBLIC WORKS AND ENVIRONMENTAL SERVICES (8005)	S-37	1194	DIRECTOR OF MAINTENANCE & STORMWATER MGMT	S-34
1128	DEPUTY FINANCE DIRECTOR	S-34	1146	DIRECTOR OF MANAGEMENT AND BUDGET	E-12
			3604	DIRECTOR OF MENTAL HEALTH PROGRAMS	S-34
			3603	DIRECTOR OF MENTAL RETARDATION PROGRAMS	S-33
			1122	DIRECTOR OF OFFICE FOR CHILDREN	S-36



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Class Code	Class Title	Pay Grade	Class Code	Class Title	Pay Grade
1142	DIRECTOR OF PARK AUTHORITY	E-12	5104	ENGINEER I	S-20
3120	DIRECTOR OF PATIENT CARE SERVICES	S-33	5103	ENGINEER II	S-24
1131	DIRECTOR OF PER PROPERTY STATE INCOME & LICENSING	S-34	5102	ENGINEER III	S-27
1184	DIRECTOR OF PLANNING & DESIGN DIVISION	S-34	5101	ENGINEER IV	S-32
1120	DIRECTOR OF PLANNING & ZONING	E-12	5182	ENGINEERING AIDE	S-12
1163	DIRECTOR OF PUBLIC AFFAIRS	E-08	5172	ENGINEERING DRAFTER	S-17
1182	DIRECTOR OF PUBLIC WORKS & ENVIRONMENTAL SERVICES	E-13	5366	ENGINEERING INSPECTOR	S-17
1150	DIRECTOR OF PURCHASING AND SUPPLY MANAGEMENT	E-09	5151	ENGINEERING PLANS EXAMINER	S-22
1405	DIRECTOR OF REAL ESTATE	S-34	5119	ENGINEERING TECHNICIAN I	S-14
1190	DIRECTOR OF SOLID WASTE COLLECTION/RECYCLING	S-34	5118	ENGINEERING TECHNICIAN II	S-18
1186	DIRECTOR OF SOLID WASTE DISPOSAL/RESOURCE RECOVERY	S-34	5117	ENGINEERING TECHNICIAN III	S-21
1092	DIRECTOR OF STORMWATER PLANNING (8002)	S-34	1213	ENVIRONMENTAL COORDINATOR	S-32
1191	DIRECTOR OF SYSTEM ENGINEERING & MONITORING DIV	S-34	3111	ENVIRONMENTAL HEALTH PROGRAM MANAGER	S-28
1130	DIRECTOR OF TAX ADMINISTRATION	E-12	3118	ENVIRONMENTAL HEALTH SPECIALIST I	S-20
1166	DIRECTOR OF TRANSPORTATION	E-12	3116	ENVIRONMENTAL HEALTH SPECIALIST II	S-23
1155	DIRECTOR OF VEHICLE SERVICES	E-09	3114	ENVIRONMENTAL HEALTH SPECIALIST III	S-25
1192	DIRECTOR OF WASTEWATER TREATMENT	S-34	3113	ENVIRONMENTAL HEALTH SUPERVISOR	S-26
1098	DIRECTOR, DEPARTMENT OF PUBLIC SAFETY COMMUNICATION (8010)	E-10	5186	ENVIRONMENTAL SERVICES DIRECTOR	S-31
1164	DIRECTOR, FACILITIES MANAGEMENT DEPARTMENT	E-09	5193	ENVIRONMENTAL TECHNICIAN I	S-14
1510	DIRECTOR, PRINT, MAIL, AND ADMINISTRATIVE SERVICES DIVISION	S-29	5192	ENVIRONMENTAL TECHNICIAN II	S-17
1440	DIRECTOR, REVENUE COLLECTION	S-34	5190	ENVIRONMENTAL TECHNOLOGIST I	S-19
4195	DIRECTOR, VICTIM-WITNESS PROGRAMS	S-27	5189	ENVIRONMENTAL TECHNOLOGIST II	S-21
7291	DISASTER ASSISTANCE SPECIALIST I	S-21	5188	ENVIRONMENTAL TECHNOLOGIST III	S-23
7290	DISASTER ASSISTANCE SPECIALIST II	S-30	6373	EQUIPMENT REPAIRER	S-15
1293	DPSC CHIEF, OPERATIONS DIVISION	P-26	1119	EXEC DIR FAIRFAX-FALLS CHURCH COMMUNITY SERVICE BOARD	E-13
5125	ECOLOGIST I	S-20	1086	EXECUTIVE DIRECTOR CIVIL SERVICE COMMISSION (1260)	E-06
5126	ECOLOGIST II	S-24	1123	EXECUTIVE DIRECTOR COMMISSION FOR WOMEN	E-05
5127	ECOLOGIST III	S-27	1118	EXECUTIVE DIRECTOR COMMUNITY ACTION AGENCY	E-06
2118	ELECTION SPECIALIST	S-16	1134	EXECUTIVE DIRECTOR HUMAN RIGHTS COMMISSION	E-06
7109	ELECTORAL BOARD SECRETARY	X-01	1198	EXECUTIVE DIRECTOR MCLEAN COMMUNITY CENTER	S-32
5336	ELECTRICAL INSPECTOR	S-15	1085	EXECUTIVE DIRECTOR PLANNING COMMISSION (1255)	E-05
6282	ELECTRICIAN I	S-17	7107	EXECUTIVE DIRECTOR RESTON COMMUNITY CENTER	S-32
6280	ELECTRICIAN II	S-19	1121	EXECUTIVE DIRECTOR TO THE RETIREMENT BOARDS	E-11
6278	ELECTRICIAN SUPERVISOR	S-20	7472	EXEMPT PHYSICIAN	X-01
6365	ELECTRONIC EQUIPMENT SUPERVISOR	S-21	7470	EXEMPT PSYCHIATRIST	X-01
6367	ELECTRONIC EQUIPMENT TECHNICIAN I	S-17	3771	FACILITY ATTENDANT I	S-12
6366	ELECTRONIC EQUIPMENT TECHNICIAN II	S-19	3770	FACILITY ATTENDANT II	S-14
3260	ELIGIBILITY SUPERVISOR	S-24	3209	FAMILY SERVICES DIVISION DIRECTOR	S-33
1095	EMERGENCY MANAGEMENT COORDINATOR (8006)	E-09	7835	FIELD MAINTENANCE WORKER	S-03
4158	EMERGENCY WATCH OFFICER	S-22	1127	FINANCE DIRECTOR	E-12
3630	EMERGENCY/MOBILE CRISIS UNIT SUPERVISOR	S-27	3811	FINANCE MANAGER, DEPT. OF HOUSING & COMMUNITY DEV.	S-33
			7115	FINANCIAL AND PROGRAMS AUDITOR	S-36
			1367	FINANCIAL REPORTING MANAGER	S-29

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Class Code	Class Title	Pay Grade	Class Code	Class Title	Pay Grade
4125	FINGERPRINT SPECIALIST I	S-15	4135	HELICOPTER PILOT	S-22
4124	FINGERPRINT SPECIALIST II	S-17	5220	HERITAGE RESOURCE SPECIALIST I	S-18
4123	FINGERPRINT SPECIALIST III	S-19	5221	HERITAGE RESOURCE SPECIALIST II	S-20
4262	FIRE APPARATUS MECHANIC	F-17	5222	HERITAGE RESOURCE SPECIALIST III	S-23
4260	FIRE APPARATUS SUPERVISOR	F-21	5223	HERITAGE RESOURCE SPECIALIST IV	S-26
4225	FIRE BATTALION CHIEF	F-29	1211	HIPAA COMPLIANCE MANAGER	S-33
4232	FIRE CAPTAIN I	F-25	3723	HISTORIAN I	S-18
4230	FIRE CAPTAIN II	F-27	3722	HISTORIAN II	S-21
4242	FIRE DATA SPECIALIST	S-13	3721	HISTORIAN III	S-23
5368	FIRE INSPECTOR I	S-16	3720	HISTORIAN IV	S-24
5369	FIRE INSPECTOR II	S-20	3132	HOME HEALTH AIDE	S-14
5370	FIRE INSPECTOR III	S-22	3755	HORTICULTURAL TECHNICIAN	S-15
5371	FIRE INSPECTOR IV	S-24	3812	HOUSING & COMMUNITY DEVELOPMENT DIVISION DIRECTOR	S-32
4233	FIRE LIEUTENANT	F-22	3860	HOUSING MANAGER	S-13
4234	FIRE TECHNICIAN	F-19	3855	HOUSING SERVICES SPECIALIST I	S-19
4236	FIREFIGHTER	F-18	3853	HOUSING SERVICES SPECIALIST II	S-21
4235	FIREFIGHTER/MEDIC	F-18	3850	HOUSING SERVICES SPECIALIST III	S-23
1357	FISCAL ADMINISTRATOR (3288)	S-29	3847	HOUSING SERVICES SPECIALIST IV	S-25
4430	FOOD SERVICE SPECIALIST	S-13	3845	HOUSING SERVICES SPECIALIST V	S-28
4431	FOOD SERVICE SUPERVISOR	S-16	3840	HOUSING/COMM DEV PROPERTY MANAGEMENT SUPERVISOR	S-29
2171	FORENSIC ARTIST	S-22	3836	HOUSING/COMM DEVELOPER I	S-22
6640	GARAGE SERVICE WORKER	S-08	3834	HOUSING/COMM DEVELOPER II	S-23
6416	GENERAL BUILDING MAINTENANCE WORKER I	S-15	3832	HOUSING/COMM DEVELOPER III	S-25
6415	GENERAL BUILDING MAINTENANCE WORKER II	S-17	3830	HOUSING/COMM DEVELOPER IV	S-28
1084	GENERAL REGISTRAR (1250)	X-01	3829	HOUSING/COMM DEVELOPER V	S-30
1820	GEOGRAPHIC INFORMATION SPATIAL ANALYST I	S-23	1233	HUMAN RIGHTS SPECIALIST I	S-20
1821	GEOGRAPHIC INFORMATION SPATIAL ANALYST II	S-25	1234	HUMAN RIGHTS SPECIALIST II	S-24
1822	GEOGRAPHIC INFORMATION SPATIAL ANALYST III	S-27	1235	HUMAN RIGHTS SPECIALIST III	S-27
1823	GEOGRAPHIC INFORMATION SPATIAL ANALYST IV	S-29	1236	HUMAN RIGHTS SPECIALIST IV	S-31
1815	GEOGRAPHIC INFORMATION SYSTEM TECHNICIAN	S-19	3227	HUMAN SERVICE WORKER I	S-18
1816	GEOGRAPHIC INFORMATION SYSTEM TECHNICIAN SUPERVISOR	S-21	3226	HUMAN SERVICE WORKER II	S-19
3753	GOLF COURSE SUPERINTENDENT I	S-20	3225	HUMAN SERVICE WORKER III	S-22
3752	GOLF COURSE SUPERINTENDENT II	S-22	3224	HUMAN SERVICE WORKER IV	S-24
3751	GOLF COURSE SUPERINTENDENT III	S-24	3223	HUMAN SERVICE WORKER V	S-27
1224	GRADUATE MANAGEMENT INTERN	S-20	3206	HUMAN SERVICES ASSISTANT	S-15
2175	GRAPHIC ARTIST I	S-13	3205	HUMAN SERVICES COORDINATOR I	S-17
2174	GRAPHIC ARTIST II	S-15	3204	HUMAN SERVICES COORDINATOR II	S-18
2173	GRAPHIC ARTIST III	S-17	3203	HUMAN SERVICES COORDINATOR III	S-20
7885	HEAD LIFEGUARD	S-06	6388	HVAC I	S-19
3219	HEAD START COORDINATOR	S-26	6387	HVAC II	S-20
3147	HEALTH SERVICES COMMUNICATION SPECIALIST	S-23	6557	INDUSTRIAL ELECTRICIAN I	S-14
6112	HEAVY EQUIPMENT OPERATOR	S-17	6555	INDUSTRIAL ELECTRICIAN II	S-18
6110	HEAVY EQUIPMENT SUPERVISOR	S-19	6554	INDUSTRIAL ELECTRICIAN III	S-20

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Class Code	Class Title	Pay Grade	Class Code	Class Title	Pay Grade
6558	INDUSTRIAL ELECTRICIAN SUPERVISOR	S-23	3744	LANDSCAPE ARCHITECT II	S-24
1241	INFORMATION OFFICER I	S-21	3742	LANDSCAPE ARCHITECT III	S-27
1240	INFORMATION OFFICER II	S-24	4432	LAUNDRY SPECIALIST	S-12
1238	INFORMATION OFFICER III	S-27	6658	LAUNDRY WORKER	S-06
1830	INFORMATION SECURITY ANALYST I	S-24	6531	LEAD PLANT OPERATOR	S-18
1831	INFORMATION SECURITY ANALYST II	S-27	5159	LEASING AGENT	S-27
1833	INFORMATION SECURITY ANALYST III	S-29	1227	LEGAL RECORDS/SERVICES MANAGER	S-22
1270	INFORMATION SYSTEMS AUDITOR	S-28	1212	LEGISLATIVE DIRECTOR	S-34
1840	INFORMATION TECHNOLOGY EDUCATOR II (1651)	S-21	1214	LEGISLATIVE SPECIALIST/LIAISON	S-31
1841	INFORMATION TECHNOLOGY EDUCATOR III (1652)	S-23	3424	LIBRARIAN I	S-20
1891	INFORMATION TECHNOLOGY PROGRAM DIRECTOR I	S-33	3422	LIBRARIAN II	S-22
1892	INFORMATION TECHNOLOGY PROGRAM DIRECTOR II	S-34	3420	LIBRARIAN III	S-24
1886	INFORMATION TECHNOLOGY PROGRAM MANAGER I	S-31	3418	LIBRARIAN IV	S-27
1887	INFORMATION TECHNOLOGY PROGRAM MANAGER II	S-32	3436	LIBRARY AIDE	S-13
1835	INFORMATION TECHNOLOGY TECHNICIAN I	S-18	3434	LIBRARY ASSISTANT I	S-14
1836	INFORMATION TECHNOLOGY TECHNICIAN II	S-20	3432	LIBRARY ASSISTANT II	S-16
1837	INFORMATION TECHNOLOGY TECHNICIAN III	S-22	3430	LIBRARY ASSOCIATE	S-19
1834	INFORMATION TECHNOLOGY TRAINEE	S-16	3428	LIBRARY INFORMATION ASSISTANT	S-17
5304	INSPECTIONS BRANCH CHIEF	S-32	3440	LIBRARY PAGE	S-04
1580	INSTRUCTIONAL/CABLE TELEVISION SPECIALIST	S-28	3415	LIBRARY PROGRAM COORDINATOR	S-28
7610	INSTRUCTOR I	S-14	3417	LIBRARY REGIONAL MANAGER	S-29
7611	INSTRUCTOR II	S-16	3130	LICENSED PRACTICAL NURSE	S-14
7612	INSTRUCTOR III	S-18	4250	LIFE SAFETY EDUCATION SPECIALIST	S-17
7613	INSTRUCTOR IV	S-25	7883	LIFEGUARD I	S-03
6559	INSTRUMENTATION SUPERVISOR	S-24	7884	LIFEGUARD II	S-04
6565	INSTRUMENTATION TECHNICIAN I	S-14	6380	LOCKSMITH	S-18
6563	INSTRUMENTATION TECHNICIAN II	S-18	6672	MAINTENANCE CREW CHIEF	S-15
6561	INSTRUMENTATION TECHNICIAN III	S-20	6540	MAINTENANCE SUPERINTENDENT	S-23
1391	INSURANCE MANAGER	S-28	6546	MAINTENANCE SUPERVISOR	S-17
4247	INTERNAL AFFAIRS INVESTIGATOR	S-27	6422	MAINTENANCE TRADE HELPER I	S-10
7270	INTERNAL IT CONSULTANT	X-01	6420	MAINTENANCE TRADE HELPER II	S-12
1851	INTERNET/INTRANET ARCHITECT I	S-24	6670	MAINTENANCE WORKER	S-10
1852	INTERNET/INTRANET ARCHITECT II	S-27	1264	MANAGEMENT ANALYST I	S-20
1853	INTERNET/INTRANET ARCHITECT III	S-29	1263	MANAGEMENT ANALYST II	S-24
1854	INTERNET/INTRANET ARCHITECT IV	S-31	1262	MANAGEMENT ANALYST III	S-27
1710	INVENTORY MANAGEMENT SUPERVISOR	S-21	1261	MANAGEMENT ANALYST IV	S-31
1396	INVESTMENT ANALYST	S-29	3293	MANPOWER SPECIALIST I	S-19
1359	INVESTMENT MANAGER	S-31	3292	MANPOWER SPECIALIST II	S-22
1832	IT SECURITY PROGRAM DIRECTOR	S-33	3291	MANPOWER SPECIALIST III	S-23
1884	IT SYSTEMS ARCHITECT	S-31	3290	MANPOWER SPECIALIST IV	S-25
7260	JUDICIAL LAW CLERK	L-01	5168	MAP DRAFTER	S-16
3239	JUVENILE DETENTION CENTER ADMINISTRATOR	S-31	6324	MASON I	S-16
3746	LANDSCAPE ARCHITECT I	S-20	5313	MASTER COMBINATION INSPECTOR	S-22

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Class Code	Class Title	Pay Grade	Class Code	Class Title	Pay Grade
1714	MATERIAL REQUIREMENTS SPECIALIST	S-17	6330	PAINTER SUPERVISOR	S-20
5344	MECHANICAL INSPECTOR	S-15	4326	PARALEGAL	S-21
2169	MEDIA TECHNICIAN	S-14	3702	PARK DIVISION DIRECTOR	S-33
3648	MEDICAL RECORDS ADMINISTRATOR	S-24	3705	PARK MANAGEMENT SPECIALIST I	S-28
3154	MEDICAL SOCIAL WORKER	S-21	3703	PARK MANAGEMENT SPECIALIST II	S-30
7102	MEMBER BOARD OF SUPERVISORS	X-01	3763	PARK/REC SPECIALIST I	S-19
3655	MENTAL HEALTH COUNSELOR	S-20	3762	PARK/REC SPECIALIST II	S-21
3651	MENTAL HEALTH DIVISION DIRECTOR	S-31	3761	PARK/REC SPECIALIST III	S-23
3652	MENTAL HEALTH MANAGER	S-28	3760	PARK/REC SPECIALIST IV	S-25
3653	MENTAL HEALTH SUPERVISOR/SPECIALIST	S-26	3765	PARK/RECREATION ASSISTANT	S-16
3654	MENTAL HEALTH THERAPIST	S-23	7851	PARK/RECREATION SUPPORT ASSISTANT I	S-01
3638	MENTAL RETARDATION SPECIALIST I	S-20	7850	PARK/RECREATION SUPPORT ASSISTANT II	S-02
3637	MENTAL RETARDATION SPECIALIST II	S-23	7849	PARK/RECREATION SUPPORT ASSISTANT III	S-03
3636	MENTAL RETARDATION SPECIALIST III	S-26	7848	PARK/RECREATION SUPPORT ASSISTANT IV	S-04
3635	MENTAL RETARDATION SPECIALIST IV	S-28	7847	PARK/RECREATION SUPPORT ASSISTANT V	S-05
3634	MENTAL RETARDATION SPECIALIST V	S-31	7846	PARK/RECREATION SUPPORT ASSISTANT VI	S-06
3631	MH/MR/ADS SENIOR CLINICIAN	S-25	1223	PERSONNEL ANALYST I	S-20
3640	MH/MR/SAS AIDE	S-15	1222	PERSONNEL ANALYST II	S-24
2147	MICROPHOTOGRAPHER	S-09	1221	PERSONNEL ANALYST III	S-27
3172	MOBILE CLINIC DRIVER	S-13	1220	PERSONNEL ANALYST IV	S-31
6115	MOTOR EQUIPMENT OPERATOR	S-15	6386	PEST CONTROLLER I	S-15
6240	MOTOR EQUIPMENT SUPERINTENDENT	S-27	3156	PHARMACIST	S-26
3733	NATURALIST I	S-18	2177	PHOTOGRAPHIC SPECIALIST	S-17
3732	NATURALIST II	S-21	3139	PHYSICAL THERAPIST I	S-21
3731	NATURALIST III	S-23	3137	PHYSICAL THERAPIST II	S-24
3730	NATURALIST IV	S-25	5216	PLANNER I	S-20
1210	NEIGHBORHOOD COMMUNITY BUILDING COORDINATOR	S-33	5214	PLANNER II	S-24
1856	NETWORK/TELECOMMUNICATIONS ANALYST I	S-23	5212	PLANNER III	S-27
1857	NETWORK/TELECOMMUNICATIONS ANALYST II	S-26	5210	PLANNER IV	S-31
1858	NETWORK/TELECOMMUNICATIONS ANALYST III	S-29	5242	PLANNING AIDE	S-11
1859	NETWORK/TELECOMMUNICATIONS ANALYST IV	S-31	5205	PLANNING DIVISION CHIEF	S-33
4180	NIGHT GUARD	S-07	5240	PLANNING TECHNICIAN I	S-16
3123	NURSE PRACTITIONER/PHYSICIAN ASST	S-27	5239	PLANNING TECHNICIAN II	S-18
3143	NUTRITION PROGRAM SUPERVISOR	S-24	5238	PLANNING TECHNICIAN III	S-20
3142	NUTRITIONIST ASSISTANT	S-14	6541	PLANT MAINTENANCE SUPERINTENDENT	S-23
4255	OCCUPATIONAL HEALTH AND SAFETY PROGRAM MANAGER	S-31	6543	PLANT MAINTENANCE SUPERVISOR	S-21
3151	OCCUPATIONAL THERAPIST I	S-20	6549	PLANT MECHANIC I	S-11
3150	OCCUPATIONAL THERAPIST II	S-24	6548	PLANT MECHANIC II	S-15
3276	OUTREACH WORKER I	S-16	6547	PLANT MECHANIC III	S-18
3277	OUTREACH WORKER II	S-18	6529	PLANT OPERATION SUPERINTENDENT	S-24
7501	OVERNIGHT RESIDENTIAL ATTENDANT	S-03	6530	PLANT OPERATIONS SUPERVISOR	S-22
6334	PAINTER I	S-16	6532	PLANT OPERATOR	S-17
6332	PAINTER II	S-18	6342	PLUMBER I	S-16

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6340	PLUMBER II	S-18	3105	PUBLIC HEALTH DOCTOR	S-35
5326	PLUMBING INSPECTOR	S-15	3109	PUBLIC HEALTH EMERGENCY MANAGEMENT COORDINATOR	S-28
4129	POLICE CADET	S-09	3170	PUBLIC HEALTH LABORATORY ASSISTANT	S-10
4110	POLICE CAPTAIN	O-28	3166	PUBLIC HEALTH LABORATORY ASSISTANT DIRECTOR	S-28
4193	POLICE CITIZEN AIDE I	P-13	3164	PUBLIC HEALTH LABORATORY DIRECTOR	S-30
4192	POLICE CITIZEN AIDE II	P-15	3171	PUBLIC HEALTH LABORATORY SUPERVISOR	S-23
4112	POLICE LIEUTENANT	O-26	3167	PUBLIC HEALTH LABORATORY TECHNOLOGIST	S-19
4105	POLICE MAJOR	O-31	3128	PUBLIC HEALTH NURSE I	S-20
4118	POLICE OFFICER I	O-17-2	3126	PUBLIC HEALTH NURSE II	S-23
4117	POLICE OFFICER II	O-18	3125	PUBLIC HEALTH NURSE III	S-25
4114	POLICE SECOND LIEUTENANT	O-21	3124	PUBLIC HEALTH NURSE IV	S-28
4116	POLICE SERGEANT	O-20	3140	PUBLIC HEALTH NUTRITIONIST	S-19
3283	POLICY AND INFORMATION MANAGER	S-32	4170	PUBLIC SAFETY COMMUNICATIONS TRAINING COORDINATOR	P-23
4122	POLYGRAPH EXAMINER	S-19	4169	PUBLIC SAFETY COMMUNICATOR I	P-15
4121	POLYGRAPH SUPERVISOR	S-23	4168	PUBLIC SAFETY COMMUNICATOR II	P-17
6435	PREVENTIVE MAINTENANCE SPECIALIST	S-20	4167	PUBLIC SAFETY COMMUNICATOR III	P-20
6268	PRINT SHOP HELPER	S-09	2124	PUBLICATIONS ASSISTANT	S-16
6266	PRINT SHOP OPERATOR I	S-13	6553	PUMPING STATION OPERATOR I	S-11
6264	PRINT SHOP OPERATOR II	S-17	6552	PUMPING STATION OPERATOR II	S-15
6261	PRINTING SERVICES CUSTOMER SERVICE SPECIALIST	S-16	6551	PUMPING STATION OPERATOR III	S-18
6257	PRINTING SERVICES MANAGER	S-24	6550	PUMPING STATION SUPERVISOR	S-21
6259	PRINTING SERVICES SHIFT SUPERVISOR	S-19	1730	PURCHASING SUPERVISOR	S-26
3248	PROBATION COUNSELOR I	S-20	1412	REAL ESTATE APPRAISER	S-23
3246	PROBATION COUNSELOR II	S-23	7117	REAL ESTATE DATA COLLECTOR	S-16
3244	PROBATION COUNSELOR III	S-24	1430	REAL ESTATE RECORDS MANAGER	S-24
3243	PROBATION SUPERVISOR I	S-27	3814	REAL ESTATE/GRANTS MANAGER, DHCD	S-33
3242	PROBATION SUPERVISOR II	S-28	3318	RECREATION DIVISION SUPERVISOR I	S-27
1571	PRODUCER/DIRECTOR	S-24	3317	RECREATION DIVISION SUPERVISOR II	S-29
1225	PROGRAM AND PROCEDURES COORDINATOR (8001)	S-29	7841	RECREATION LEADER I	S-05
3286	PROGRAM MANAGER	S-31	7842	RECREATION LEADER II	S-07
1865	PROGRAMMER ANALYST I	S-23	7843	RECREATION LEADER III	S-09
1866	PROGRAMMER ANALYST II	S-25	6390	REFRIGERATION & AIR-CONDITIONING SUPERVISOR	S-20
1867	PROGRAMMER ANALYST III	S-28	6610	REFUSE SUPERINTENDENT	S-25
1868	PROGRAMMER ANALYST IV	S-29	6614	REFUSE SUPERVISOR	S-17
5105	PROJECT COORDINATOR	S-31	3263	REGIONAL HUMAN SERVICES SYSTEMS MANAGER	S-33
4126	PROPERTY & EVIDENCE TECHNICIAN	S-15	1397	REHABILITATION SPECIALIST	S-23
1702	PROPERTY MANAGEMENT SUPERVISOR	S-25	1398	REHABILITATION TECHNICIAN	S-17
4166	PS COMMUNICATIONS ASSISTANT SQUAD SUPERVISOR	P-21	3136	REHABILITATIVE SERVICE MANAGER	S-29
4165	PS COMMUNICATIONS SQUAD SUPERVISOR	P-22	3287	RESOURCE DEVELOPMENT AND TRAINING MANAGER	S-28
3618	PSYCHIATRIST	S-35	6325	RESTORATION SPECIALIST (7919)	S-21
3633	PSYCHOLOGY INTERN	S-15	1229	RETIREMENT COUNSELOR	S-19
3174	PUBLIC HEALTH CLINICAL TECHNICIAN	S-13	5158	RIGHT-OF-WAY AGENT/PROPERTY ANALYST	S-23
3108	PUBLIC HEALTH DENTIST I	S-33	1394	RISK ANALYST	S-27

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1361	RISK MANAGER	S-32	3192	SPEECH PATHOLOGIST I	S-21
1399	SAFETY ANALYST	S-24	3191	SPEECH PATHOLOGIST II	S-23
1393	SAFETY MANAGER	S-27	7480	STATE HEALTH CONVERSION	X-01
7854	SATURDAY PROGRAM DIRECTOR	S-13	7265	STATE MAGISTRATE	X-01
7853	SATURDAY PROGRAM LEADER	S-11	1764	STOCK CLERK	S-08
4162	SCHOOL CROSSING GUARD	S-10	1760	STOREKEEPER	S-14
4156	SECURITY ANALYST	S-29	2195	STUDENT AIDE	S-01
6671	SENIOR MAINTENANCE WORKER	S-13	2199	STUDENT INTERN I	S-01
6437	SENIOR APPLIANCE & EQUIP MAINTENANCE SUPERVISOR	S-20	2198	STUDENT INTERN II	S-02
4316	SENIOR ASSISTANT COUNTY ATTORNEY	L-08	3644	SUBSTANCE ABUSE COUNSELOR I	S-20
4187	SENIOR ATU TECHNICIAN	S-16	3643	SUBSTANCE ABUSE COUNSELOR II	S-23
6389	SENIOR BUILDING SYSTEMS TECHNICIAN	S-19	3642	SUBSTANCE ABUSE COUNSELOR III	S-26
3264	SENIOR CENTER ASSISTANT	S-14	3641	SUBSTANCE ABUSE COUNSELOR IV	S-28
6510	SENIOR CONSTRUCTION SUPERVISOR	S-18	3645	SUBSTANCE ABUSE COUNSELOR V	S-31
5334	SENIOR ELECTRICAL INSPECTOR	S-17	7502	SUBSTITUTE RELIEF COUNSELOR	S-14
6276	SENIOR ELECTRICIAN SUPERVISOR	S-23	5314	SUPERVISING COMBINATION INSPECTOR	S-26
4159	SENIOR EMERGENCY WATCH OFFICER	S-23	5166	SUPERVISING DRAFTER	S-20
5364	SENIOR ENGINEERING INSPECTOR	S-21	5362	SUPERVISING ENGINEERING INSPECTOR	S-24
3772	SENIOR INTERPRETER, NATURALIST & HISTORIAN PROGRAMS (8003)	S-19	5315	SUPERVISING FIELD INSPECTOR	S-24
7280	SENIOR INVESTMENT MANAGER	X-01	2172	SUPERVISING GRAPHIC ARTIST	S-20
6544	SENIOR MAINTENANCE SUPERVISOR	S-19	1408	SUPERVISING REAL ESTATE APPRAISER	S-29
5342	SENIOR MECHANICAL INSPECTOR	S-17	6210	SUPERVISOR OF FACILITIES SUPPORT	S-28
6215	SENIOR MECHANICAL SYSTEMS SUPERVISOR	S-23	1762	SUPPLY CLERK	S-11
6242	SENIOR MOTOR MECHANIC SUPERVISOR	S-21	5114	SURVEY INSTRUMENT TECHNICIAN	S-15
3157	SENIOR PHARMACIST	S-28	5113	SURVEY PARTY CHIEF/ANALYST	S-19
6535	SENIOR PLANT OPERATOR	S-20	5115	SURVEYOR AIDE	S-11
5324	SENIOR PLUMBING INSPECTOR	S-17	1875	SYSTEMS PROGRAMMER I	S-27
3173	SENIOR PUBLIC HEALTH CLINICAL TECHNICIAN	S-14	1876	SYSTEMS PROGRAMMER II	S-29
3141	SENIOR PUBLIC HEALTH NUTRITIONIST	S-22	1877	SYSTEMS PROGRAMMER III	S-31
1410	SENIOR REAL ESTATE APPRAISER	S-25	3285	TEAM OPERATIONS MANAGER	S-28
6612	SENIOR REFUSE SUPERVISOR	S-19	3333	THEATER TECHNICAL DIRECTOR	S-21
5157	SENIOR RIGHT-OF-WAY AGENT	S-26	3332	THEATRICAL ARTS DIRECTOR	S-25
3250	SENIOR SOCIAL WORK SUPERVISOR	S-28	7855	THERAPEUTIC REC LEADER I	S-13
3605	SENIOR SUPERVISORY PSYCHIATRIST	S-40	7856	THERAPEUTIC REC LEADER II	S-15
5112	SENIOR SURVEY ANALYST/COORDINATOR	S-22	7857	THERAPEUTIC REC LEADER III	S-18
5353	SENIOR ZONING INSPECTOR	S-20	4130	TRAFFIC ENFORCEMENT OFFICER I	P-11
1157	SHERIFF (ELECTED)	S-39	4132	TRAFFIC ENFORCEMENT OFFICER II	P-14
6620	SIGN SHOP SUPERVISOR	S-21	4133	TRAFFIC ENFORCEMENT SUPERVISOR	P-16
3252	SOCIAL WORK SUPERVISOR	S-27	1282	TRAINING SPECIALIST I	S-20
3258	SOCIAL WORKER I	S-20	1281	TRAINING SPECIALIST II	S-23
3256	SOCIAL WORKER II	S-23	1280	TRAINING SPECIALIST III	S-27
3254	SOCIAL WORKER III	S-24	3935	TRANSIT RESERVATION OPERATOR	S-10
			3921	TRANSIT SCHEDULER I	S-18

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Class Code	Class Title	Pay Grade
3920	TRANSIT SCHEDULER II	S-21
3925	TRANSIT SERVICE MONITOR	S-17
5258	TRANSPORTATION DIVISION CHIEF	S-33
5266	TRANSPORTATION PLANNER I	S-20
5264	TRANSPORTATION PLANNER II	S-24
5262	TRANSPORTATION PLANNER III	S-27
5260	TRANSPORTATION PLANNER IV	S-31
3757	TREE TRIMMER I	S-13
3756	TREE TRIMMER II	S-17
6117	TRUCK DRIVER	S-14
3758	TURFGRASS SPECIALIST	S-24
5147	URBAN FORESTER I	S-18
5146	URBAN FORESTER II	S-24
5145	URBAN FORESTER III	S-27
5144	URBAN FORESTER IV	S-32
1515	UTILITIES ANALYST	S-27
4120	VEHICLE MAINTENANCE COORDINATOR	S-20
1569	VIDEO ENGINEER	S-20
1290	VOLUNTEER SERVICES COORDINATOR I	S-18
1291	VOLUNTEER SERVICES COORDINATOR II	S-20
1292	VOLUNTEER SERVICES PROGRAM MANAGER	S-22
1772	WAREHOUSE SPECIALIST	S-17
1770	WAREHOUSE SUPERVISOR	S-20
1774	WAREHOUSE WORKER-DRIVER	S-14
1776	WAREHOUSE WORKER-DRIVER HELPER	S-12
6665	WEIGHMASTER	S-13
6410	WELDER I	S-15
6408	WELDER II	S-17
7218	WORK STUDENT I	S-07
7217	WORK STUDENT II	S-09
7216	WORK STUDENT III	S-11
7215	WORK STUDENT IV	S-13
7250	WORK TRAINING AIDE	S-01
3144	X-RAY TECHNICIAN	S-15
7507	YOUTH PROGRAM ADMINISTRATIVE ASSISTANT	S-14
7508	YOUTH PROGRAM COUNSELOR	S-12
5208	ZONING ADMINISTRATOR	S-35
5354	ZONING INSPECTOR	S-17

# County of Fairfax, Virginia

## Glossary and Index

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**FY 2008**  
**Advertised Budget Plan**



# Glossary and Index

## GLOSSARY

**Account** – A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accounting Period** – A period of time (e.g., one month, one year) where the County determines its financial position and results of operations.

**Accrual** – Accrual accounting/budgeting refers to a method of accounting/budgeting in which revenues are recorded when earned and outlays are recorded when goods are received or services are performed, even though the actual receipts and disbursements of cash may occur, in whole or in part, in a different fiscal period.

**Accrual Basis of Accounting** – A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

**Actuarial** – A person or methodology that makes determinations of required contributions to achieve future funding levels by addressing risk and time.

**Ad Valorem Tax** – A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

**Adopted Budget Plan** – A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Executive's Advertised Budget Plan by the Board of Supervisors. The Adopted Budget Plan reflects approved tax rates and estimates of revenues, expenditures, transfers, agency goals, objectives and performance data. Sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

**Advertised Budget Plan** – A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures and transfers, as well as agency goals, objectives and performance data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County. Also called the Executive Budget.

**Amortization** – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

**Appropriation** – A specific amount of money authorized by the Board of Supervisors to a specified unit of the County government to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

**Assessed Property Value** – The value set upon real estate or other property by the County Property Appraiser (Department of Tax Administration) as a basis for levying real estate tax.

**Assessment** – The official valuation of property for purposes of taxation.

**Assessment Ratio** – The ratio of the assessed value of a taxed item to the market value of that item. In Fairfax County, real estate is assessed at 100 percent of market value as of January 1 each year.

**Balanced Budget** – A budget is balanced when planned funds or total revenues equal planned expenditures, that is, total outlays or disbursements, for a fiscal year.

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**Basis Point** – Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

**Beginning Balance** – Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

**Benchmarking** – The systematic comparison of performance with other jurisdictions in order to discover best practices that will enhance performance. Benchmarking involves determining the quality of products, services and practices by measuring critical factors (e.g., how effective, how much a product or service costs) and comparing the results to those of highly regarded competitors.

**Benefits** – Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.

**Bond** – A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds. The majority of bonds issued for County and School construction projects are known as General Obligation Bonds.

**Bond Covenants** – A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

**Bond Rating** – Fairfax County uses the services of the nation's three primary bond rating services – Moody's Investors Service, Standard & Poor's, and Fitch – to perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully. Fairfax County has maintained a Triple A bond rating status from Moody's since 1975, Standard and Poor's since 1978, and Fitch since 1997.

**Bonds** – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

**Business, Professional and Occupational License** – Businesses, professions, trades and occupations are assessed a license tax based on gross receipts for the prior year, without deductions. Exclusions are deductions from the definition of gross receipts. Section 4-7.2-1(B) of the [Fairfax County Code](#) and Chapter 37 of Title 58.1 of the [Code of Virginia](#) lists the only deductions that can be claimed. Individuals engaged in home occupations and who are self-employed must also file if their gross receipts are greater than \$10,000. Receipts of venture capital or other investment funds are excluded from taxation except commissions and fees.

**Budget** – A plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department," "the Capital Budget" or "the School Board's budget," or it may relate to a fiscal plan for an entire jurisdiction, such as "the budget of Fairfax County."

**Budget Calendar** – A schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

**Budget Message** – Included in the Overview Volume, also referred to as the *County Executive Summary*, the budget message provides a summary of the most important aspects of the budget, changes from previous fiscal years, and recommendations regarding the County's financial policy for the upcoming period.

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**Budget Process Redesign** – An ongoing effort to improve both the budget development process and the budget document.

**Build-Out** – This refers to the time in the life cycle of the County when no incorporated property remains undeveloped. All construction from this point forward is renovation, retrofitting or land cleared through the demolition of existing structures.

**Business Process Redesign** – A methodology that seeks to improve customer service by focusing on redesigning current processes, and possibly incorporating automation-based productivity improvements. Redesign efforts require an Information Strategy Plan (ISP) which identifies and prioritizes the business areas to be redesigned. New or enhanced business system applications (BSAs) are usually required to improve the flow of information across organizational boundaries.

**Calendar Year** – Twelve months beginning January 1 and ending December 31.

**Capital Equipment** – Equipment such as vehicles, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value of over \$5,000. Equipment with a value of less than \$5,000 is operating equipment.

**Capital Expenditure** – A direct expenditure that results in or contributes to the acquisition or construction of a capital asset. The expenditure may be for new construction, addition, replacement or renovations to buildings that increase their value, or major alteration of a capital asset. Capital assets include land, infrastructure, buildings, equipment, vehicles and other tangible and intangible assets that have useful lives longer than one year.

**Capital Improvement Program** – A five-year plan for public facilities which addresses the construction or acquisition of fixed assets, primarily buildings but also including parks, sewers, sidewalks, etc., and major items of capital equipment and operating expenses related to new facilities.

**Capital Projects Funds** – Funds, defined by the State Auditor of Public Accounts, that account for the acquisition and/or construction of major capital facilities or capital improvements other than sewers.

**Carryover** – The process by which certain unspent or unencumbered funds previously approved by the Board of Supervisors and for commitments to pay for goods and services at the end of one fiscal year are reappropriated in the next fiscal year. Typically, funds carried over are nonrecurring expenditures, such as capital projects or capital equipment items.

**Cash Management** – An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

**Cash Management System** – A system of financial practices which ensures that sufficient cash is available on a daily basis for payment of County obligations when due.

**Character** – A class of expenditures, such as salaries, operating expenses, recovered costs, or capital equipment.

**Comprehensive Annual Financial Report** – This official annual report, prepared by the Department of Finance, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.

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**Consolidated Community Funding Pool** – A separately-budgeted pool of County funding, located in Fund 118, which was established in FY 1998 to facilitate the implementation of a competitive funding process through which community-based organizations, which are primarily human-services oriented, will be awarded County funding on a competitive basis. These organizations previously had received County funding either as a contribution or through contracts with specific County agencies. Since FY 2001, the County has awarded grants from this pool on a two-year funding cycle to provide increased stability for the community-based organizations.

**Consolidated Plan** – The U.S. Department of Housing and Urban Development (HUD) requires a Consolidated Plan application which combines the planning and application submission processes for several HUD programs: Community Development Block Grant, HOME Investment Partnerships Program, Emergency Shelter Grant, and Housing Opportunities for Persons with AIDS. Citizen participation is required as part of the process and is accomplished through representation on the Consolidated Plan Review Committee (CPRC), involvement in public hearings held on housing and community development needs, and participation in public hearings at which the Board of Supervisors takes action on the allocation of funds as recommended by the CPRC.

**Consumer Price Index** – CPI is a measure of the price level of a fixed “market basket” of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

**Contingency** – An appropriation of funds available to cover unforeseen events that occur during the fiscal year.

**Contributory Agencies** – Governmental and nongovernmental organizations that are supported in part by contributions from the County. Examples include the Northern Virginia Regional Commission, the Northern Virginia Regional Park Authority, and the Arts Council of Fairfax County, and community agencies such as Volunteer Fairfax.

**Cost Center** – Expenditure categories within a program area that relate to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency. The Civil Service Commission, for example, being small and having a single purpose, is treated as a single cost center. The Office of the County Executive consists of four cost centers: Administration of County Policy, Office of Equity Programs, Office of Internal Audit, and Office of Partnerships.

**Cross-Cutting Initiative** – A cross-cutting initiative involves the participation of two or more government agencies in addressing a challenge or implementing a program in Fairfax County. For example, there is a coordinated effort to address the challenge of West Nile Virus control by several agencies including the Health Department, the Park Authority, the Department of Public Works and Environmental Services, the Office of Public Affairs and others.

**Debt Service Funds** – Funds defined by the State Auditor of Public Accounts to finance and account for the payment of principal and interest on borrowed funds such as bonds. Fairfax County has three debt service funds, one for school debt, one for the Wastewater Management Program, and one for bonds issued to finance capital expenditures for all other agencies (County debt service). These funds receive revenue primarily by transfers from the General Fund, except for the Sewer Debt Service Fund, which is supported by sewer service fees.

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**Defeasance** – A provision that voids a bond when the borrower sets aside cash or bonds sufficient to service the borrower’s debt. When a bond issue is defeased, the borrower sets aside cash to pay off the bonds; therefore, the outstanding debt and cash offset each other on the balance sheet and do not need to be recorded.

**Deferred Retirement Option Plan** – A provision within a defined benefit retirement system that allows an employee who reaches retirement eligibility to agree to defer leaving employment until a specified date in the future, on the condition of being deemed to have retired for purposes of the retirement system. The employee continues to receive a salary and fringe benefits; however, contributions on the employees’ behalf to the retirement system cease, while the payments to the employee would receive if he/she was retired are invested and provided when the employee reaches the agreed upon date (no more than three years).

**Deficit** – The excess of liabilities over assets – or expenditures over revenues – in a fund over an accounting period.

**Depreciation** – The decrease in value of physical assets due to use and the passage of time.

**Derivatives** – Complex investments, which are largely unregulated, especially when compared with stocks and bonds. These are securities whose value is derived from some other variable such as interest rates or foreign currencies. Fairfax County does not invest in derivatives.

**Disbursement** – An expenditure or a transfer of funds to another accounting entity within the County financial system. Total disbursements equal the sum of expenditures and transfers out to other funds.

**Distinguished Budget Presentation Program** – A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents.

**Employees Advisory Council** – Established by the Fairfax County Merit System Ordinance to provide a continuing medium through which all employees in the competitive service, both Schools and County, may contribute their advice and suggestions for the improvement of the career merit system and other aspects of the government of Fairfax County.

**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 incurred in the form of purchase orders, contracts and similar items that will become payable when the goods are delivered or the services rendered. An encumbrance is an obligation of funding for an anticipated expenditure prior to actual payment for an item. Funds are usually reserved or set aside and encumbered once a contracted obligation has been entered.

**Enterprise Funds** – Funds, defined by the State Auditor of Public Accounts to account for operations that are financed and operated in a manner similar to private business enterprises. An enterprise fund is a self-supporting fund design to account for activities supported by user charges. For example, funds which support the Wastewater Management Program are classified as enterprise funds.

**Equalization** – An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

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**Escrow** – Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.

**Expenditure** – The disbursement of appropriated funds to purchase goods and/or services.

**Fairfax County Identification Number** – This is a 10- to 30-digit code that identifies a specific item as being procured by an entity within Fairfax County government.

**Fiduciary Funds** – Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the County's own programs. The County maintains two types of fiduciary funds – pension trust funds to account for the assets of its pension plans, held by the County under the terms of formal trust agreements, and agency funds to account for assets received, held and disbursed by the County on behalf of various outside organizations.

**Financial Forecast** – A computer-aided financial model that estimates all future revenues and disbursements based on assumptions of future financial and economic conditions.

**Fines and Forfeitures** – Consists of a variety of fees, fines and forfeitures collected by the County.

**Fiscal Planning Resolution** – A legally binding document prepared by the Department of Management and Budget identifying changes made by the Board of Supervisors to the Advertised Budget Plan during the adoption of the annual budget. Fiscal Planning Resolutions approved by the Board subsequent to the Adopted Budget Plan change only transfers between funds. These documents are used at the annual or quarterly reviews whenever changes in fund transfers occur.

**Fiscal Restraint** – The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

**Fiscal Year** – In Fairfax County, the twelve months beginning July 1 and ending the following June 30. (The Commonwealth of Virginia's fiscal year begins on July 1. The federal government's fiscal year begins October 1).

**Fixed Asset** – Items the County owns that have a considerable cost and a useful life exceeding two years, such as computers, furniture, equipment and vehicles.

**Fleet** – The vehicles owned and operated by the County.

**Forfeiture** – The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the County may claim it, resulting in confiscation of the property.

**Fringe Benefits** – The fringe benefit expenditures included in the budget are the County's share of employees' fringe benefits. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, dental insurance, life insurance, retirement, and Unemployment and Workers' Compensation. The County's share of most fringe benefits is based on a set percentage of employee salaries. This percentage varies per category, e.g., Uniformed Fire and Rescue Employees; Uniformed Deputy Sheriffs; Police Officers; Trade, Manual and Custodial Service Employees; and General County Employees.

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**Fund** – A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund is also a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** – Represents the residual funding on an annual basis from revenues and transfers-in less expenditures and transfers-out. This fund balance may be reserved for a specific purpose or unreserved and used for future requirements. A fund balance also reflects the fund equity of all funds.

**Fund Type** – A group of funds that have similar activities, objectives, or funding sources as defined by the State Auditor of Public Accounts. Examples include Special Revenue Funds and Debt Service Funds.

**GASB** – This refers to the Governmental Accounting Standards Board which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued *Statements*, *Interpretations*, *Technical Bulletins*, and *Concept Statements* defining GAAP for state and local governments since 1984.

**GASB 34** – In June 1999, GASB Statement No. 34 (or GASB 34) set new GAAP requirements for reporting major capital assets, including infrastructure such as roads, bridges, water and sewer facilities, and dams. Fairfax County has implemented the Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, financial reporting model. This standard changed the entire reporting process for local governments, requiring new entity-wide financial statements, in addition to the current fund statements and other additional reports such as Management Discussion and Analysis.

**GASB 45** – Beginning in FY 2008, the County's financial statements are required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEBs) including health care, life insurance, and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's subsidy was funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. This funding methodology mirrors the funding approach used for pension/retirement benefits. The County has established Fund 603, OPEB Trust Fund, to fund the cost of post-employment health care and other non-pension benefits. Fund 603 will allow the County to capture long-term investment returns and make progress towards reducing the unfunded liability.

**General Fund** – The primary tax and operating fund for County Governmental Activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, local sales tax, utility taxes, license and permit fees, and state shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds, principally to fund the operations of the Fairfax County Public School system, the Fairfax-Falls Church Community Services Board, Metro, the Fairfax CONNECTOR, and County and School system debt service requirements.

**General Fund Disbursements** – Direct expenditures for County services such as Police or Welfare expenses and transfers from the General Fund to Other County funds such as School Operations or Metro Operations.

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**General Obligation Bond** – Bonds for which the full faith and credit of the issuing government are pledged. County general obligation debt can only be approved by voter referendum. The State Constitution mandates that taxes on real property be sufficient to pay the principal and interest of such bonds.

**Goal** – A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than specific actions, e.g., "To provide maternity, infant and child health care and/or case management to at risk women, infants, and children in order to achieve optimum health and well being." Also see [Objective](#).

**Governmental Funds** – Governmental funds are typically used to account for most of a government's activities, including those that are tax-supported. The County maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, special revenue funds, a debt service fund, and capital projects funds.

**Grant** – A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

**Health Maintenance Organization** – A form of health insurance combining a range of coverages in a group basis. A group of doctors and other medical professionals offer care through the HMO for a flat monthly rate with no deductibles. However, only visits to professionals within the HMO network are covered by the policy. All visits, prescriptions and other care must be cleared by the HMO in order to be covered. A primary physician within the HMO handles referrals.

**Inflation** – A rise in price levels caused by an increase in available money and credit beyond the proportion of available goods. Also known as too many dollars chasing too few goods.

**Infrastructure** – Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other similar items that have value only to the users.

**INOVA** – Inova Health System is a not-for-profit health care system based in Northern Virginia that consists of hospitals and other health services including emergency and urgent care centers, home care, nursing homes, mental health and blood donor services, as well as wellness classes.

**Input** – The value of resources used to produce an output. Input can be staff, budget dollars, work hours, etc.

**Internal Service Funds** – Funds established to finance and account for services furnished by a designated County agency to other County agencies, which charges those agencies for the goods and services provided. An example of an Internal Service Fund is Fund 503, Department of Vehicle Services.

**Interest Income** – Revenue associated with the County cash management activities of investing fund balances.

**Key County Indicators** – Key County Indicators are high-level, countywide measures, organized by vision element, that help assess if Fairfax County government is meeting the needs of citizens and positively impacting the community as a whole.

**Line Item** – A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing, office supplies, etc.



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**Managed Reserve** – A reserve, held in the General Fund, which equals 2.0 percent of the General Fund disbursements. Established by the Board of Supervisors on January 25, 1982, the purpose of the reserve is to provide temporary financing for emergency needs and to permit orderly adjustment to changes resulting from the sudden, catastrophic termination of anticipated revenue sources.

**Management by Objectives** – A method of management of County programs which measures attainment or progress toward pre-defined objectives. This method evolved into the County's performance measurement system.

**Management Initiatives** – Changes to internal business practices undertaken by County managers on their own initiative to improve efficiency, productivity and customer satisfaction.

**Mandate** – A requirement from a higher level of government that a lower level government perform a task in a particular way or in conformance with a particular standard.

**Market Pay** – A compensation level that is competitive and consistent with the regional market. The County analyzes the comparability of employee salaries to the market in a number of different ways. A "Market Index" has been developed that factors in the Consumer Price Index, federal wage adjustments, and the Employment Cost Index (which includes state, local and private sector salaries). The index is designed to gauge the competitiveness of County pay scales in general.

**Measurement** – A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

**Merit Grant** – A position with full benefits and full civil service grievances, although the employment term is limited by the grant specifications. The position is funded by a specific grant. At the end of the grant position, the person is the first eligible for hire for another similar position in the County. Also see [Position](#).

**Merit Regular** – A position with full benefits, full civil service grievance, and 52 work weeks in a year. Also see [Position](#).

**Mission Statement** - A mission statement is a broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement describes what an organization is in business to do. Therefore, it also serves as a guiding road map.

**Modified Accrual Basis** – The basis of accounting under which revenues are recognized when measurable and available to pay liabilities, and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the non-current portion of accrued vacation and sick leave which is recorded in general long-term liability. The General Fund and debt service fund budgets are prepared on the modified accrual basis of accounting except that encumbrances are treated like expenditures.

**Municipal Bond** – Bond issued by a state, local or another government authority especially in the U.S. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue, as is the case in Virginia.

**Net Debt as a Percent of Estimated Market Value** – Total debt (less debt that is self-supported by revenue-producing projects), divided by the total market value of all taxable property within the County expressed as a percentage. Since property taxes are a primary source of revenue for the repayment of debt, this measure identifies the debt burden compared with the worth of the revenue-generating property base.

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**Net Total Expenditures** – See Total Budget.

**Objective** – A statement of anticipated level of achievement; usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included, e.g., "To respond to 90 percent of ambulance calls within a 5-minute response time."

**Operating Budget** – A budget for general revenues and expenditures such as salaries, utilities and supplies.

**Operating Equipment** – Equipment that has a life expectancy of more than one year and a value of less than \$5,000 dollars. Equipment with a value greater than \$5,000 dollars is capital equipment.

**Operating Expenses** – A category of recurring expenses, other than salaries and capital equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the agency's goals. Typical line items under this character are office supplies, printing, postage, transportation and utilities.

**Ordinance** – A formal legislative enactment by the County that carries the full force and effect of the law within the boundaries of Fairfax County unless in conflict with any higher form of law, such as the Commonwealth of Virginia or the federal government.

**Outcome** – Qualitative consequences associated with a program service, e.g., reduction in fire deaths or percent of juveniles not reconvicted within 12 months. Also refers to quality performance measures of effectiveness and of achieving goals.

**Output** – Quantity or number of units produced. Outputs are activity-oriented, measurable, and usually under managerial control. Also refers to process performance measures of efficiency and productivity, that is, per capita expenditures, transactions per day, etc.

**Pay for Performance** – A system of pay and appraisal that is based on an employee's performance. An ongoing dialogue between employees and supervisors regarding performance and expectations is essential to the successful implementation of this system.

**Paydown Construction** – Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is a method of paying for capital projects that relies on current tax and grant revenues rather than by debt. This is also referred to as "pay-as-you-go" construction.

**Pension Fund** – This is a fund that accounts for the accumulation of resources to be used for retirement benefit payments to retired County employees eligible for such benefits.

**Per Capita** – A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Budget** – A budget wherein expenditures are based primarily upon measurable performance activities and work programs.

**Performance Indicators** – As used in Fairfax County's Performance Measurement System, these indicators represent the four types of measures that comprise the Family of Measures and consist of output, efficiency, service quality and outcome.

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**Performance Measurement** – The regular collection of specific information regarding the results of service in Fairfax County, and which determines how effective and/or efficient a program is in achieving its objectives. The County's performance measurement methodology links agency mission and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. These objectives are then linked to a series of indicators that present a balanced picture of performance, i.e., output, efficiency, service quality and outcome.

**Performance Measurement System** – The County's methodology for monitoring performance measures, and in particular outcomes.

**Permit Revenue** – Fees imposed on construction-related activities and for non-construction permits such as sign permits, wetland permits, etc.

**Personal Property** – Property, other than real estate identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, motorcycles, boats, trailers, airplanes, business furnishings and manufacturing equipment. Goods held for sale by manufacturers, wholesalers or retailers are not included.

**Personal Property Tax Relief Act of 1998** – Legislation approved by the Virginia General Assembly that phases out the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. By FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 70 percent with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. Due to the state's lower than anticipated General Fund revenue growth, the reimbursement has remained at 70 percent since FY 2003. The 2004 General Assembly approved legislation that will cap Personal Property Tax reimbursement in FY 2007 at the FY 2005 level. In subsequent years, the level of Personal Property Taxes may fall unless the tax rate is increased.

**Personnel Services** – A category of expenditures, which primarily covers salaries, overtime and shift differential paid to County employees and also includes certain fringe benefit costs.

**Planning System** – Refers to the relationship between the Annual Budget, the Comprehensive Plan, and the 5-year Capital Improvement Plan.

**Position** – A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis.

The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, the following definitions are used solely in describing the status and funding of positions:

- An established position is a position that has been classified and assigned a pay grade.
- An authorized position has been approved for establishment by the Board of Supervisors. The authorized position is always shown as a single, not a partial position. Staff-Year Equivalency (SYE) reflects whether positions are authorized for full-time (40 hours per week) or part-time. A full-time position would appear in the budget as one authorized position and one staff-year equivalent (1/1.0 SYE). A half-time position would be indicated as one authorized position and 0.5 staff-year equivalents (1/0.5 SYE).

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The following defines the types of positions in Fairfax County. They can be either full or part-time status.

- A regular position is a career position, which falls within all provisions of the Merit System Ordinance.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.
- An exempt limited term position or exempt part-time position is established to meet a temporary workload not exceeding 48 weeks. It does not fall within the provisions of the Merit System Ordinance.
- Cooperative funding of some positions occurs between the federal and state governments and Fairfax County. Numerous funding and reimbursement mechanisms exist. The County's share of a position's authorized funding level is that portion of a position's salary and/or fringe benefits paid by the County which is over and above the amount paid by the state or federal government either based on the County's pay classification schedule or based on a formal funding agreement. The share of state or federal funding varies depending upon the eligibility of each individual agency and type of position.
- A state position is a position established and authorized by the state. These positions may be partially or fully funded by the state.
- County supplement is the portion of a state position's authorized salary (based on the County's compensation plan) that exceeds the state's maximum funding level. This difference is fully paid by the County.

**Position Turnover** – An accounting debit which allows for gross salary projections to be reduced due to anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

**Preferred Provider Option** – This refers to a self-insured preferred provider health plan.

**Present Value** – The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. Stated differently, a dollar is worth a dollar today, but is worth less tomorrow.

**Prime Interest Rate** – The rate of interest charged by banks to their preferred customers.

**Program** – Group activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

**Program Area** – A grouping of County agencies with related countywide goals. Under each program area, individual agencies participate in activities to support that program area's goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others. The Auditor of Public Accounts for the Commonwealth of Virginia provides direction on which agencies are included in each program area.

**Program Budget** – A statement and plan, which identifies and classifies, total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services, operating expenses, recovered costs or capital equipment.

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**Property Tax** – A tax levied on the assessed value of real and personal property. This tax is also known as an ad valorem tax.

**Proprietary Funds** – Proprietary funds are enterprise and internal service funds used to account for business-type activities that are similar to the private sector and in which fees are charged for goods or services. They are related to assets, liabilities, equities, revenues, expenses and transfers. The County maintains both types of proprietary funds – enterprise funds to account for the Integrated Sewer System and internal service funds to account for certain centralized services that are provided internally to other departments such as Vehicle Services and Document Services.

**Real Property** – Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

**Recovered Costs** – Reimbursements to an agency for specific services provided to another agency. Recovered costs, or Work Performed for Others, are reflected as a negative figure in the providing agency's budget, thus offsetting expenditures. An example is the reimbursement received by the Department of Information Technology from other agencies for telecommunication services.

**Rec-PAC** – Rec-PAC (Pretty Awesome Children), operated by Fairfax County Park Authority, is a six-week structured recreation program offered during the summer with emphasis on leisure skills designed for elementary school children.

**Refunding** – Retiring an outstanding bond issue at maturity (sometimes done before maturity date if rate is favorable) by using money from the sale of a new bond offering. In other words, issuing bonds to pay off the old bonds. In an Advance Refunding, a new bond issuance is used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. Typically, the proceeds from the new bond are invested and when the older bonds become callable, they are paid off with the invested proceeds. In a Crossover Refunding, the revenue stream pledged to secure the securities being refunded is being used to pay off debt on the refunded securities until they mature.

**Reserves** – A portion of the fund balance or retained earnings legally segregated for specific purposes.

**Revenue** – Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year.

**Revenue Bond** – A municipal bond secured by the revenues of the project for which it is issued. Revenue Bonds are those bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. Sewer and utility bonds are typically issued as revenue bonds. The County also issues Lease Revenue bonds, a form of revenue bond in which the payments are secured by a lease on the property built or improved with the proceeds of the bond sale.

**Revenue Forecast** – A projection of future County revenue collections.

**Revenue Stabilization Fund** – In FY 2000, the Board of Supervisors approved the creation of this fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. This fund maintains a balance of 3 percent of General Fund Disbursements.

**Sales Tax** – Tax imposed on the taxable sales of all final goods.

**School Board Budget** – Includes the School Operating Fund, the School Food and Nutrition Services Fund, the School Debt Service Fund, the School Insurance Fund, the School Construction Fund, the School

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Central Procurement Fund, the School Health Benefits Trust Fund and the Educational Employees' Supplementary Retirement Fund, identifying both expenditure levels and sources of revenue. The Board of Supervisors may increase or decrease the School Board budget but normally does so only at the fund level (i.e., by increasing or decreasing the General Fund Transfer to the School Operating Fund without specifying how the change is to be applied). By state law, the Supervisors may not make specific program or line item changes, but may make changes in certain major classifications (e.g., instruction, overhead, maintenance, etc.). The Board of Supervisors has not exercised its right to make any such changes in recent years.

**School Board Transfer** – A transfer out of funds from the General Fund to the School Operating Fund. State law requires that this transfer be approved by the Board of Supervisors by May 1, for the next fiscal year.

**Self-Insurance Fund** – This internal service fund is used to centrally manage the employees' health and life insurance benefit packages, the workers' compensation program, and the County's insurance coverage of real and personal property.

**Service Quality** – Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

**Set-Aside Reserve** – A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

**Sewer Funds** – A group of self-sufficient funds that support the Wastewater Management Program. Revenues consist of bond sales, availability fees (a one-time fee paid before connection to the system and used to defray the cost of major plant and trunk construction), connection charges (a one-time fee to defray the cost of the lateral connection between a building and the trunk), service charges (quarterly fees based on water usage which defray operating costs and debt service), and interest on invested funds. Expenditures consist of construction costs, debt service, and the cost of operating and maintaining the collection and treatment systems.

**Special Revenue Funds** – Funds defined by the State Auditor of Public Accounts to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to Fairfax County's state and federal grants, the operation of the Fairfax County Public Schools, and specific taxing districts that are principally financed by special assessment tax levies in those districts.

**Staff-Year Equivalency** – This figure reflects whether authorized positions are full-time or part-time. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a staff-year equivalency (SYE) of one (1/1.0 SYE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with a SYE of 0.5 (1/0.5 SYE).

**Strategic Plan** – A document outlining long-term goals, critical issues and action plans to increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

**Strategic Planning Process** - The strategic planning process provides the County the opportunity to identify individual agency missions and goals in support of the public need, action steps to achieve those goals and measures of progress and success in meeting strategic goals. Strategic planning helps ensure that limited resources are appropriately allocated to achieve the objectives of the community as determined by the Board of Supervisors.

**Supplemental Appropriation Resolution** – Any appropriation resolution approved by the Board of Supervisors after the adoption of the budget for a given fiscal year.

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**Taxable Value** – The assessed value less homestead and other exemptions, if applicable.

**Tax Base** – The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.

**Tax Rate** – The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base. The Board of Supervisors fixes property tax rates for the period beginning January 1 of the current calendar year when the budget for the coming fiscal year is approved. The property tax rate is applied to the value of property assessed as of January 1 each year.

**Technology Infrastructure** – The hardware and software that support information requirements, including computer workstations and associated software, network and communications equipment, and mainframe devices.

**Third Quarter Review** – The current year budget is reevaluated approximately seven months after the adoption of the budget based on current projections and spending to date. The primary areas reviewed and analyzed are (1) current year budget versus prior year actual expenditure data, (2) year-to-date expenditure status plus expenditure projections for the remainder of the year, (3) emergency requirements for additional, previously unapproved items, and (4) possible savings. Recommended funding adjustments are provided for Board of Supervisors' approval.

**Total Budget** – The receipts and disbursements of all funds, e.g., the General Fund and all other funds. Net total expenditures (total expenditures minus expenditures for internal service funds) is a more useful measure of the total amount of money the County will spend in a budget year, as it eliminates double accounting for millions of dollars appropriated to operating agencies and transferred by them to service agencies. General Fund total disbursements (direct General Fund expenditures plus transfers to other funds, such as the School Operating Fund) are a more accurate measure of the cost of government to the local taxpayers.

**Transfer** – A movement of funding from one fund to another. The largest such transaction is the annual transfer of funds from the General Fund to the School Operating Fund.

**Transport Fees** – The cost to provide ambulance transportation to patients from home to hospital.

**Trust Funds** – A categorization of accounts defined by the State Auditor of Public Accounts consisting of funds established to account for money and property held by the County government in the capacity of a trustee or custodian for individuals or other specified purposes. Examples are the various retirement funds, which contain contributions from the County government and individual employees.

**Unappropriated** – Not obligated for specific purposes.

**Undesignated** – Without a specific purpose.

**Useful Life** – The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

**User Fees** – Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using.

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**Vision Elements** – The vision elements were developed by the County Executive and the Senior Management team to address the priorities of the Board of Supervisors and emphasize the County’s commitment to protecting and enriching the quality of life for the people, neighborhoods, and diverse communities of Fairfax County. There are seven vision elements including: Maintaining Safe and Caring Communities, Building Livable Spaces, Connecting People and Places, Maintaining Healthy Economies, Practicing Environmental Stewardship, Creating a Culture of Engagement and Exercising Corporate Stewardship.

**Workforce Planning** – A systematic process designed to anticipate and integrate the human resources aspect to an organization’s strategic plan by identifying, acquiring, developing, and retaining employees to meet organizational needs.



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## ACRONYMS

(Where items are underlined, see fuller definitions in the preceding *Glossary* section)

**ADA** – Americans with Disabilities Act

**ADC** – Adult Detention Center

**ADHC** – Adult Day Health Care

**AEOC** – Alternate Emergency Operations Center

**AFIS** – A multi-jurisdictional Automated Fingerprint Identification System

**ASAP** – Alcohol Safety Action Program (Fund 117)

**ASSB** – Advisory Social Services Board

**BPOL** – See Business, Professional and Occupational License

**BPR** – See Business Process Redesign

**CAD** – Computer Aided Dispatch

**CAFR** – See Comprehensive Annual Financial Report

**CIP** – See Capital Improvement Program

**CCAR** – Child Care Assistance and Referral program

**CCFAC** – Consolidated Community Funding Advisory Committee

**CCFP** – See Consolidated Community Funding Pool

**CDBG** – Community Development Block Grant

**CERF** – Computer Equipment Replacement Fund

**CERT** – Community Emergency Response Team

**CHINS** – Child In Need of Supervision or Services

**COG** – Washington Metropolitan Council of Governments

**CPAN** – Courts Public Access Network

**CPI** – See Consumer Price Index

**CRA** – Clinic Room Aide

**CRIS** – Community Resident Information Services (kiosks used by Fairfax County)

**CSA** – Comprehensive Services Act

**CSB** – Fairfax-Falls Church Community Services Board

**CSU** – Court Service Unit (Juvenile and Domestic Relations District Court)

**CTB** – Commonwealth Transportation Board

**DROP** – See Deferred Retirement Option Plan

**DPWES** – Department of Public Works and Environmental Services

**EAC** – See Employees Advisory Council

**EAP** – Employee Assistance Program

**EMS** – Emergency Medical Service

**EOC** – Emergency Operations Center

**ESOL** – English as a Second Language

**FCEDA** – Fairfax County Economic Development Authority

## Glossary and Index

**FCIN** – See [Fairfax County Identification Number](#)

**FCPA** – Fairfax County Park Authority

**FCPL** – Fairfax County Public Library

**FCPS** – Fairfax County Public Schools

**FCRHA** – Fairfax County Redevelopment and Housing Authority

**FY** – Fiscal Year

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board (See [GASB](#) in Glossary)

**GFOA** – Government Finance Officers Association

**GIS** – Geographic Information Systems

**HIPAA** – Health Insurance Portability and Accountability Act

**HMO** – See health maintenance organization

**ICMA** – International City/County Management Association

**iNet** – Institutional network

**LAN** – Local Area Network

**MWCOG** – Metropolitan Washington Council of Governments

**NACo** – National Association of Counties

**NOVARIS** – Northern Virginia Regional Identification System

**NVCC** – Northern Virginia Community College

**NVCT** – Northern Virginia Conservation Trust

**NVFS** – Northern Virginia Family Services

**NVRC** – Northern Virginia Regional Commission

**NVRPA** – Northern Virginia Regional Park Authority

**NVSWCD** – Northern Virginia Soil and Water Conservation District

**NVTC** – Northern Virginia Transportation Commission

**PPTRA** – See [Personal Property Tax Relief Act](#)

**PPO** – See [Preferred Provider Option](#)

**PSCC** – Public Safety Communications Center

**PSCN** – Public Safety Communications Network

**PSOHC** – Public Safety Occupational Health Center

**PSTOC** – Public Safety and Transportation Operations Center

**P/T** – Part-Time

**Rec-PAC** – See [Rec-PAC](#) (in Glossary)

**SAC** – Selection Advisory Committee

**SACC** – School-Age Child Care

**SCBA** – Self-Contained Breathing Apparatus

**SBE** – Small Business Enterprise

**SCC** – State Corporation Commission

**SYE** – See [Staff-Year Equivalency](#)

**SWRRC** – Solid Waste Reduction and Recycling Centers

## Glossary and Index

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**SYE** – Staff Year Equivalent

**TANF** – Temporary Assistance to Needy Families

**VACo** – Virginia Association of Counties

**VIEW** – Virginia Initiative for Employment not Welfare program

**VRE** – Virginia Railway Express

**WAHP** – Washington Area Housing Partnership

**WAHTF** – Washington Area Housing Trust Fund

**WAN** – Wide Area Network

**WMATA** – Washington Metropolitan Area Transit Authority

**WPFO** – Work Performed For Others

# Glossary and Index

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