

# County of Fairfax, Virginia

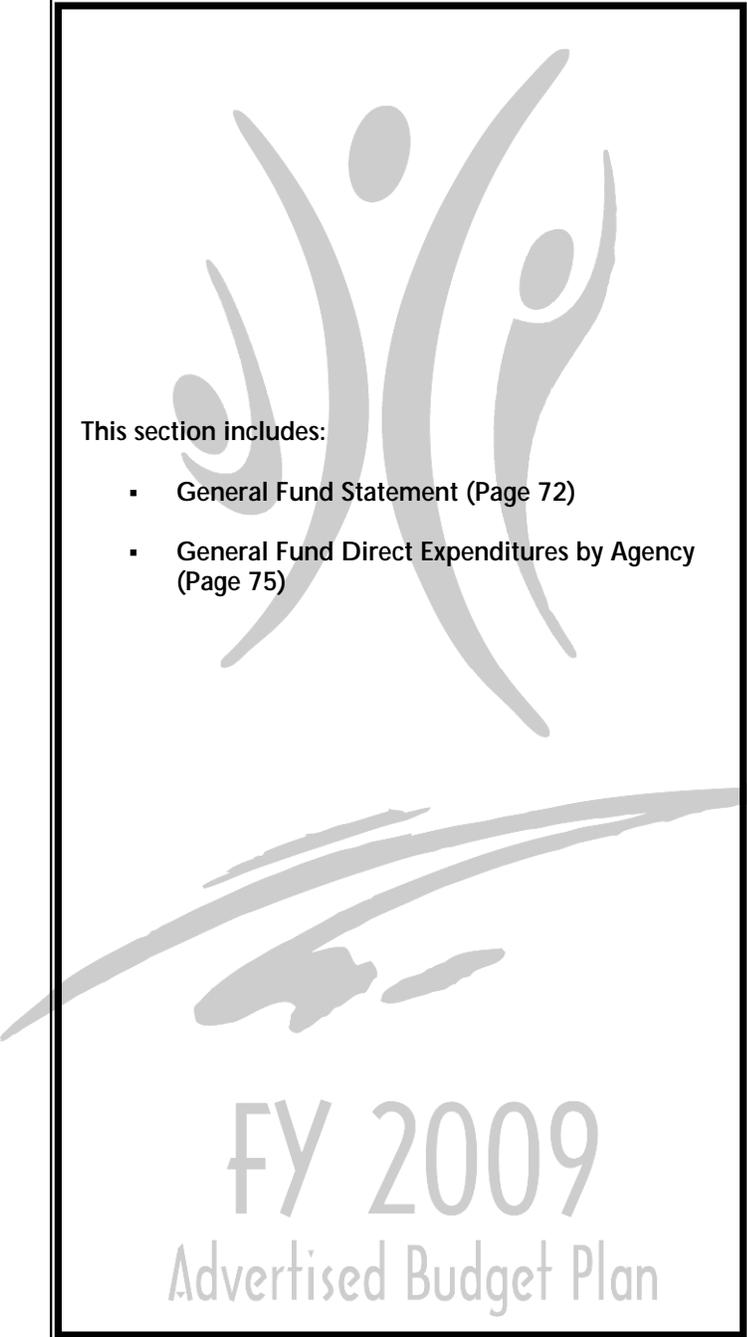
## General Fund Statement

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- General Fund Statement (Page 72)
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FY 2009  
Advertised Budget Plan

## FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

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

## FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

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

## FY 2009 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

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

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

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

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

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

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

## FY 2009 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

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

## FY 2009 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

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

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