

County of Fairfax, Virginia

General Fund Disbursement Overview

This section includes:

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

FY 2009
Advertised Budget Plan

General Fund Disbursement Overview

SUMMARY OF GENERAL FUND DIRECT EXPENDITURES

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

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

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

Personnel Services

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

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

General Fund Disbursement Overview

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

General Fund Disbursement Overview

Fringe Benefits

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

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

Operating Expenses

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

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

General Fund Disbursement Overview

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

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

Capital Equipment

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

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

General Fund Disbursement Overview

Recovered Costs

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

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

General Fund Disbursement Overview

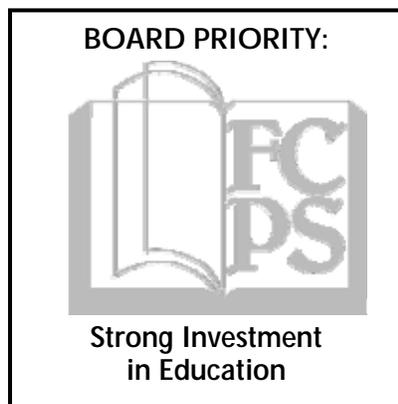
SUMMARY OF GENERAL FUND TRANSFERS

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

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

Fund 090, Public School Operating

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



Fund 200 and 201, Consolidated Debt Service

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

General Fund Disbursement Overview

Fund 106, Fairfax-Falls Church Community Services Board

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

Fund 501, County Insurance

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

Fund 120, E-911

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

Fund 119, Contributory Fund

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

Fund 118, Consolidated Community Funding Pool

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

Fund 103, Aging Grants and Programs

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

Fund 340, Housing Assistance Program

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

General Fund Disbursement Overview

Fund 141, Elderly Housing Programs

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

Fund 311, County Bond Construction

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

Fund 104, Information Technology

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

Fund 110, Refuse Disposal

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

Fund 112, Energy/Resource Recovery Facility

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

Fund 317, Capital Renewal Construction

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

General Fund Disbursement Overview

Fund 309, Metro Operations & Construction

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

Fund 102, Federal/State Grant Fund

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

Fund 312, Public Safety Construction

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

Fund 500, Retiree Health Benefits

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

Fund 303, County Construction

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

Fund 506, Health Benefits Trust Fund

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

Fund 119

Summary of Contributory Agencies

Summary of Contributory Agencies

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

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

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

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

Fund 119

Summary of Contributory Agencies

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

Fund 119

Summary of Contributory Agencies

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