

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
Beginning Balance ¹	\$168,890,407	\$94,122,140	\$184,198,079	\$89,989,607	(\$94,208,472)	(51.15%)
Revenue ²						
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 ³	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 ³	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%)
Total Revenue	\$3,236,604,694	\$3,287,102,102	\$3,282,259,021	\$3,296,974,985	\$14,715,964	0.45%
Transfers In						
105 Cable Communications	\$2,408,050	\$2,530,299	\$2,530,299	\$2,216,089	(\$314,210)	(12.42%)
Total Transfers In	\$2,408,050	\$2,530,299	\$2,530,299	\$2,216,089	(\$314,210)	(12.42%)
Total Available	\$3,407,903,151	\$3,383,754,541	\$3,468,987,399	\$3,389,180,681	(\$79,806,718)	(2.30%)
Direct Expenditures						
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%)

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
Transfers Out						
090 Public School Operating ⁴	\$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%)
Total Transfers Out	\$2,078,791,487	\$2,115,174,649	\$2,117,217,556	\$2,092,479,158	(\$24,738,398)	(1.17%)
Total Disbursements	\$3,223,705,072	\$3,317,406,413	\$3,376,369,445	\$3,322,726,158	(\$53,643,287)	(1.59%)

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
Total Ending Balance	\$184,198,079	\$66,348,128	\$92,617,954	\$66,454,523	(\$26,163,431)	(28.25%)
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 ⁵			\$22,462,218			
Reserve for FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development ⁶			\$2,628,347			
Total Available	\$90,075,939	\$0	\$0	\$0	\$0	-

¹ 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.

² *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.

³ 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.

⁴ 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 resulting in no increase over the FY 2008 Adopted Budget Plan level. It should be noted that the Fairfax County Public Schools Superintendent's Proposed budget reflects a General Fund transfer of \$1,642,449,067, an increase of 3.5% or \$55,848,345 over the FY 2008 Adopted Budget Plan. Adjustments to the Superintendent's Proposed budget, adopted by the School Board on February 14, 2008 will be reflected in the County Executive's Budget Message.

⁵ 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.

⁶ 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.