

Financial, Statistical, And Summary Tables

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EXPLANATION OF SCHEDULES

Fund Statements

General Fund Statement: Presents information for Fund 001, the General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements.

Fund Statement for Fund 001 - General Fund Group: Provides more detailed information for the General Fund, including revenues, transfers in from other funds, expenditures and transfers to other funds as well as beginning and ending balances.

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.

Appropriated Fund Schedules

Summary of Appropriated Funds: Includes Budget Year Summary of Beginning Balance, Revenues, Transfers In, Expenditures, and Transfers Out for all Appropriated Funds.

Revenue and Receipts by Fund - Summary of Appropriated Funds: Includes revenues for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

Expenditures by Fund - Summary of Appropriated Funds: Includes expenditures for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

Changes in Fund Balance - Summary of Appropriated Funds: Includes changes in fund balance for all appropriated funds by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

Tax Rate, Assessed Valuation and Revenue Schedules

Summary of County Tax Rates: Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Consumer Utilities, E-911 Fees, Sewage, Refuse Collection and Disposal, and special taxing districts.

Assessed Valuation, Tax Rates, Levies and Collections: Details the assessed valuation and levy of taxable Real Estate and Personal Property, reports actual and estimated collections and reflects the percentage of the total levy collected.

General Fund Revenues: Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year.

Revenue from the Commonwealth & Revenue from the Federal Government: Summarizes revenues from the Commonwealth of Virginia and from the Federal government by fund for the prior, current and upcoming fiscal year.

Summary of Expenditures

Personnel Services Summary: Summarizes Personnel Services funding by major expense categories (regular salaries, COLA, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported funds, and Other Funds.

Personnel Services by Agency: Displays Personnel Services funding, organized by Fund, Program Area, and agency or fund.

Summary of Employee Benefit Costs

by Category: Provides a breakdown of expenditures for all employee benefits by individual category, including health insurance, life insurance, FICA, unemployment, workers compensation, employee assistance programs and training.

Distribution of Fringe Benefits by General Fund Agency: Combines personnel services, operating expenses, and capital equipment with fringe benefits expenditures for each General Fund agency to reflect a total cost per agency.

Summary of General Fund Operating Expenditures by Object Code: Provides a breakdown of General Fund Operating Expenses by major expenditure categories (object codes) for the prior, current and upcoming fiscal year.

Capital Equipment Funding Summary: Presents funding for equipment valued in excess of \$5,000. Includes items such as vehicles, furniture and computer equipment. Breakdown provided by categories of purchases (new, replacement, lease or new facility).

County-Funded Programs for School-Related Services: Summarizes all Fairfax County contributions to school-related programs. Congregating the General Fund transfer to the Schools, school debt service, and the numerous school-related programs funded in County agency budgets, reflects a more complete picture of how much the County spends on its schools on an annual basis. Provides additional expenditure data on County-funded programs for youth services (non-school related youth programs) and County-administered programs for school related services, including programs for which the County has administrative oversight, but not sole funding responsibility.

Position Schedules

Total General Fund and General Fund Supported Authorized Positions:

Displays the number of General Fund positions by Program Area and the number of positions in the General Fund Supported funds.

Summary of Position Changes: Provides the total position count for all agencies and funds with funding appropriated by the Board of Supervisors. The change in the position count for each year is broken out into categories, including positions which have been "Abolished", were necessary to support "New Facilities", or required for "Other Changes", including workload increases. Also included is the number of positions that were added by the Board of Supervisors at other times during the fiscal year, i.e. "Other Reviews."

Position Changes: Narrative detailing position changes for the upcoming fiscal year.

County Position Summaries: Details the position count and staff year equivalents (SYE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions.

**FY 2002 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2000 Carryover	FY 2001 Third Quarter	Other Actions July - June	FY 2001 Revised Budget Plan ¹	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
Beginning Balance ¹	\$95,145,739	\$55,773,938	\$27,153,427	\$0	\$5,557,526	\$88,484,891	\$43,556,194	\$45,064,591	(\$43,420,300)	-49.07%
Revenue										
Real Property Taxes	\$1,000,802,816	\$1,082,151,493	\$0	\$1,238,417	\$645,634	\$1,084,035,544	\$1,226,142,926	\$1,226,142,926	\$142,107,382	13.11%
Personal Property Taxes ³	335,925,075	293,271,337	0	1,245,688	20,714,837	315,231,862	245,279,451	248,359,099	(66,872,763)	-21.21%
General Other Local Taxes	343,196,780	356,920,431	0	1,176,340	(1,424,363)	356,672,408	372,204,163	372,204,163	15,531,755	4.35%
Permit, Fees & Regulatory Licenses	33,654,184	34,124,718	0	0	(230,111)	33,894,607	33,892,369	33,892,369	(2,238)	-0.01%
Fines & Forfeitures	7,579,871	11,243,340	0	(300,000)	(2,206,385)	8,736,955	11,595,781	11,595,781	2,858,826	32.72%
Revenue from Use of Money & Property	49,580,688	63,208,651	0	(4,191,821)	17,385	59,034,215	55,388,720	44,674,492	(14,359,723)	-24.32%
Charges for Services	29,572,596	32,150,968	239,946	0	(983,576)	31,407,338	33,000,331	33,000,331	1,592,993	5.07%
Revenue from the Commonwealth ³	146,751,560	210,753,094	3,154,722	(3,778,219)	(4,270,529)	205,859,068	283,613,410	291,247,990	85,388,922	41.48%
Revenue from the Federal Government	34,214,150	39,956,110	0	(2,899,189)	114,465	37,171,386	38,765,556	38,765,556	1,594,170	4.29%
Recovered Costs/Other Revenue	11,081,962	11,585,244	(2,005,322)	0	(3,952,829)	5,627,093	5,054,588	5,778,390	151,297	2.69%
Total Revenue	\$1,992,359,682	\$2,135,365,386	\$1,389,346	(\$7,508,784)	\$8,424,528	\$2,137,670,476	\$2,304,937,295	\$2,305,661,097	\$167,990,621	7.86%
Transfers In										
105 Cable Communications	\$1,520,280	\$1,683,800	\$0	\$0	\$0	\$1,683,800	\$1,614,594	\$1,614,594	(\$69,206)	-4.11%
503 Department of Vehicle Services	0	0	0	0	0	0	0	1,300,000	1,300,000	-
Total Transfers In	\$1,520,280	\$1,683,800	\$0	\$0	\$0	\$1,683,800	\$1,614,594	\$2,914,594	\$1,230,794	73.10%
Total Available	\$2,089,025,701	\$2,192,823,124	\$28,542,773	(\$7,508,784)	\$13,982,054	\$2,227,839,167	\$2,350,108,083	\$2,353,640,282	\$125,801,115	5.65%
Direct Expenditures										
Personnel Services	\$418,024,883	\$457,918,182	(\$5,628,437)	\$647,581	(\$15,000)	\$452,922,326	\$485,340,765	\$483,005,920	\$30,083,594	6.64%
Operating Expenses	269,152,984	290,942,532	8,023,064	(154,182)	99,480	298,910,894	311,446,212	306,935,045	8,024,151	2.68%
Recovered Costs	(28,180,913)	(43,335,651)	11,656,803	274,609	0	(31,404,239)	(32,162,911)	(32,357,228)	(952,989)	3.03%
Capital Equipment	7,555,249	6,862,754	4,946,312	(1,521,377)	(84,480)	10,203,209	4,260,095	3,946,353	(6,256,856)	-61.32%
Fringe Benefits	95,170,709	107,064,793	173,005	1,475,888	0	108,713,686	111,065,554	111,515,658	2,801,972	2.58%
Total Direct Expenditures	\$761,722,912	\$819,452,610	\$19,170,747	\$722,519	\$0	\$839,345,876	\$879,949,715	\$873,045,748	\$33,699,872	4.02%

FY 2002 ADOPTED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2000 Carryover	FY 2001 Third Quarter	Other Actions July - June	FY 2001 Revised Budget Plan ¹	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
Transfers Out										
002 Revenue Stabilization	\$17,963,684	\$0	\$3,692,561	\$952,094	\$0	\$4,644,655	\$0	\$0	(\$4,644,655)	-100.00%
090 Public School Operating ⁴	897,412,605	985,231,488	2,769,420	0	0	988,000,908	1,061,606,976	1,078,090,014	90,089,106	9.12%
100 County Transit System	18,776,920	15,902,018	0	0	0	15,902,018	16,063,083	16,063,083	161,065	1.01%
103 Aging Grants & Programs	1,010,061	1,259,286	43,358	0	0	1,302,644	1,592,226	1,592,226	289,582	22.23%
104 Information Technology	15,838,243	18,393,266	0	0	0	18,393,266	14,495,000	13,395,000	(4,998,266)	-27.17%
106 Community Services Board	58,679,618	65,768,003	147,415	2,021,260	0	67,936,678	75,375,013	74,368,148	6,431,470	9.47%
110 Refuse Disposal	1,500,000	0	0	0	0	0	5,500,000	5,500,000	5,500,000	-
118 Community-Based Agency Funding Pool	5,146,285	5,820,176	0	0	0	5,820,176	5,923,150	5,923,150	102,974	1.77%
119 Contributory Fund	0	6,021,696	176,679	0	0	6,198,375	6,832,638	6,682,638	484,263	7.81%
120 E-911	0	1,912,445	0	675,000	0	2,587,445	3,796,353	3,796,353	1,208,908	46.72%
141 Housing Programs for the Elderly	1,332,125	1,359,404	0	0	0	1,359,404	1,253,327	1,253,327	(106,077)	-7.80%
144 Housing Trust Fund	0	1,900,000	0	0	0	1,900,000	0	0	(1,900,000)	-100.00%
200 County Debt Service	94,612,350	94,667,437	0	0	0	94,667,437	98,009,886	98,009,886	3,342,449	3.53%
201 School Debt Service	89,459,914	95,250,687	0	0	0	95,250,687	104,837,673	105,528,408	10,277,721	10.79%
300 Countywide Roadway Improvement	2,300,000	0	0	0	0	0	0	0	0	-
302 Library Construction	0	240,000	0	0	0	240,000	0	0	(240,000)	-100.00%
303 County Construction	11,193,438	14,646,319	225,000	594,000	0	15,465,319	9,742,957	5,192,957	(10,272,362)	-66.42%
304 Primary & Secondary Rd Bond Constr	1,167,400	0	423,277	0	0	423,277	150,000	150,000	(273,277)	-64.56%
307 Sidewalk Construction	1,100,000	300,000	500,000	0	0	800,000	0	0	(800,000)	-100.00%
308 Public Works Construction	2,963,000	903,724	0	0	0	903,724	580,776	580,776	(322,948)	-35.74%
309 Metro Operations and Construction	7,045,830	12,673,283	0	0	0	12,673,283	11,450,844	11,450,844	(1,222,439)	-9.65%
311 County Bond Construction	4,087,000	1,130,000	0	0	0	1,130,000	0	0	(1,130,000)	-100.00%
313 Trail Construction	50,000	150,000	0	0	0	150,000	200,000	200,000	50,000	33.33%
340 Housing Assistance Program	500,000	2,048,750	834,654	0	0	2,883,404	1,850,000	1,850,000	(1,033,404)	-35.84%
500 Retiree Health	1,479,425	1,896,000	0	0	0	1,896,000	1,917,915	1,917,915	21,915	1.16%
503 Department of Vehicle Services	5,200,000	0	0	0	0	0	0	0	0	-
504 Document Services Division	0	2,900,000	0	0	0	2,900,000	2,900,000	2,900,000	0	0.00%
Total Transfers Out	\$1,238,817,898	\$1,330,373,982	\$8,812,364	\$4,242,354	\$0	\$1,343,428,700	\$1,424,077,817	\$1,434,444,725	\$91,016,025	6.77%
Total Disbursements	\$2,000,540,810	\$2,149,826,592	\$27,983,111	\$4,964,873	\$0	\$2,182,774,576	\$2,304,027,532	\$2,307,490,473	\$124,715,897	5.71%
Total Ending Balance	\$88,484,891	\$42,996,532	\$559,662	(\$12,473,657)	\$13,982,054	\$45,064,591	\$46,080,551	\$46,149,809	\$1,085,218	2.41%
Less:										
Managed Reserve	\$40,471,960	\$42,996,532	\$559,662	\$99,297	\$0	\$43,655,492	\$46,080,551	\$46,149,809	\$2,494,318	5.71%
Set Aside Reserve	0	0	0	0	0	0	0	0	0	-
Total Available ⁴	\$48,012,931	\$0	\$0	(\$12,572,954)	\$13,982,054	\$1,409,099	\$0	\$0	(\$1,409,099)	-

¹ The FY 2001 Revised Budget Plan Ending Balance reflects the decision by the Board of Supervisors to allocate the available balance of \$1,409,099, identified at the FY 2001 Third Quarter Review to the Fairfax County Public Schools. The funding will be carried forward to FY 2002 to increase the transfer to Fund 090, Public School Operating by \$690,735 and to increase the transfer to Fund 201, School Debt Service by \$690,735. The increase to Fund 201, School Debt Service is required to increase the FY 2002 school bond sale from \$100 million to \$130 million.

² Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

**FY 2002 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2000 Carryover	FY 2001 Third Quarter	Other Actions July - June	FY 2001 Revised Budget Plan ¹	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
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