

General Fund Statement

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GENERAL FUND STATEMENT

(in millions of dollars)

The FY 2005 Adopted Budget Plan includes General Fund disbursements (i.e., the sum of the direct expenditures and transfers) of \$2,733,221,469 an increase of 2.98 percent over the *FY 2004 Revised Budget Plan* level of \$2,654,215,588. This amount includes a transfer of \$1,322,374,187 to Fund 090, Public School Operating, an increase of 6.57 percent over the *FY 2004 Revised Budget Plan* level of \$1,240,850,321. In addition, General Fund direct expenditures are \$1,003,824,621 an increase of \$16,003,596 or 1.62 percent over the *FY 2004 Revised Budget Plan* level of \$987,821,025. Detailed fund statements are included on the pages that follow.

	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Beginning Balance	\$94.57	\$50.67	\$118.89	\$52.35	\$63.11	(\$55.78)	-46.92%
Revenues	\$2,468.80	\$2,558.93	\$2,597.04	\$2,740.65	\$2,723.11	\$126.07	4.85%
Transfers In	\$3.93	\$1.40	\$1.40	\$1.67	\$1.67	\$0.27	19.36%
Total Available	\$2,567.30	\$2,611.00	\$2,717.33	\$2,794.66	\$2,787.89	\$70.56	2.60%
Direct Expenditures	\$912.59	\$945.56	\$987.82	\$1,004.21	\$1,003.82	\$16.00	1.62%
Transfers Out							
School Transfer	\$1,168.88	\$1,238.48	\$1,240.85	\$1,322.37	\$1,322.37	\$81.52	6.57%
School Debt Service	113.60	120.90	120.90	126.53	126.53	5.63	4.66%
Subtotal Schools	\$1,282.48	\$1,359.37	\$1,361.75	\$1,448.90	\$1,448.90	\$87.16	6.40%
Metro	\$12.27	\$12.27	\$12.27	\$18.14	\$18.14	\$5.87	47.85%
Community Services Board	78.40	80.63	80.60	82.89	81.80	1.20	1.49%
County Transit Systems	17.94	20.28	19.65	21.21	21.21	1.56	7.96%
Capital Paydown	7.01	4.03	41.17	10.49	11.00	(30.18)	-73.29%
Information Technology	5.92	9.45	11.33	11.63	10.22	(1.10)	-9.75%
County Debt Service	100.09	98.45	98.45	100.02	98.72	0.27	0.27%
Other Transfers	31.70	29.77	41.18	36.95	39.40	(1.78)	-4.33%
Subtotal County	\$253.33	\$254.87	\$304.65	\$281.33	\$280.49	(\$24.15)	-7.93%
Total Transfers Out	\$1,535.81	\$1,614.24	\$1,666.39	\$1,730.24	\$1,729.40	\$63.00	3.78%
Total Disbursements	\$2,448.40	\$2,559.80	\$2,654.22	\$2,734.45	\$2,733.22	\$79.01	2.98%
Ending Balance	\$118.89	\$51.20	\$63.11	\$60.22	\$54.66	(\$8.45)	-13.38%
Less:							
Managed Reserve	\$49.81	\$51.20	\$53.08	\$54.69	\$54.66	\$1.58	2.98%
Reserve for changing economic conditions				5.53			
Total Available	\$69.08	\$0.00	\$10.03	\$0.00	(\$0.00)	-\$10.03	-100.00%

**FY 2005 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% (Decrease) Over Revised
Beginning Balance ¹	\$94,569,059	\$50,671,950	\$118,894,312	\$52,346,805	\$63,110,133	(\$55,784,179)	-46.92%
Revenue							
Real Property Taxes	\$1,396,533,630	\$1,494,186,763	\$1,498,835,203	\$1,664,326,733	\$1,623,843,927	\$125,008,724	8.34%
Personal Property Taxes ²	271,061,149	272,514,079	266,967,741	263,558,616	262,893,350	(4,074,391)	-1.53%
General Other Local Taxes	373,594,301	372,943,906	390,144,560	382,953,488	402,006,774	11,862,214	3.04%
Permits, Fees & Regulatory Licenses	27,743,163	26,851,322	26,902,515	26,935,856	26,943,956	41,441	0.15%
Fines & Forfeitures	11,046,988	12,044,433	12,778,263	12,380,594	12,380,594	(397,669)	-3.11%
Revenue from Use of Money & Property	20,742,288	16,372,803	18,233,375	21,105,450	21,105,450	2,872,075	15.75%
Charges for Services	40,549,148	38,148,727	41,941,708	40,524,336	42,533,320	591,612	1.41%
Revenue from the Commonwealth ²	275,111,331	280,564,841	283,764,513	283,135,652	282,677,838	(1,086,675)	-0.38%
Revenue from the Federal Government	46,997,511	39,909,475	51,415,242	39,760,070	42,497,898	(8,917,344)	-17.34%
Recovered Costs/Other Revenue	5,424,424	5,395,848	6,052,139	5,969,254	6,226,214	174,075	2.88%
Total Revenue	\$2,468,803,933	\$2,558,932,197	\$2,597,035,259	\$2,740,650,049	\$2,723,109,321	\$126,074,062	4.85%
Transfers In							
105 Cable Communications	\$1,465,732	\$1,396,150	\$1,396,150	\$1,666,444	\$1,666,444	\$270,294	19.36%
312 Public Safety Construction	760,000	0	0	0	0	0	-
503 Department of Vehicle Services	1,700,000	0	0	0	0	0	-
Total Transfers In	\$3,925,732	\$1,396,150	\$1,396,150	\$1,666,444	\$1,666,444	\$270,294	19.36%
Total Available	\$2,567,298,724	\$2,611,000,297	\$2,717,325,721	\$2,794,663,298	\$2,787,885,898	\$70,560,177	2.60%
Direct Expenditures							
Personnel Services	\$505,754,051	\$539,466,967	\$538,591,551	\$568,772,632	\$568,321,388	\$29,729,837	5.52%
Operating Expenses	307,638,698	305,714,818	344,072,070	312,210,207	311,796,241	(32,275,829)	-9.38%
Recovered Costs	(32,295,006)	(38,113,738)	(38,064,716)	(39,189,376)	(39,259,618)	(1,194,902)	3.14%
Capital Equipment	3,529,905	3,877,015	5,700,581	2,036,888	2,336,888	(3,363,693)	-59.01%
Fringe Benefits	127,966,018	134,616,655	137,521,539	160,378,737	160,629,722	23,108,183	16.80%
Total Direct Expenditures	\$912,593,666	\$945,561,717	\$987,821,025	\$1,004,209,088	\$1,003,824,621	\$16,003,596	1.62%

**FY 2005 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% (Decrease) Over Revised
Transfers Out							
002 Revenue Stabilization	\$1,389,191	\$0	\$5,248,624	\$0	\$0	(\$5,248,624)	-100.00%
090 Public School Operating	1,168,875,267	1,238,475,201	1,240,850,321	1,322,374,187	1,322,374,187	81,523,866	6.57%
100 County Transit System	17,938,844	20,275,993	19,645,993	21,210,147	21,210,147	1,564,154	7.96%
103 Aging Grants & Programs	1,735,999	1,835,826	1,835,826	2,024,425	2,049,425	213,599	11.64%
104 Information Technology	5,921,626	9,449,844	11,329,411	11,632,573	10,224,823	(1,104,588)	-9.75%
106 Community Services Board	78,401,580	80,629,965	80,599,965	82,893,897	81,803,507	1,203,542	1.49%
109 Refuse Collection and Recycling Operations	9,622	0	0	0	0	0	-
110 Refuse Disposal	3,439,291	1,800,000	1,800,000	2,500,000	2,500,000	700,000	38.89%
112 Energy Resource Recovery Facility	0	0	1,763,704	0	0	(1,763,704)	-100.00%
118 Consolidated Community Funding Pool	6,278,539	6,458,709	6,458,709	6,781,644	6,781,644	322,935	5.00%
119 Contributory Fund	6,507,747	7,048,423	7,048,423	7,349,477	9,862,624	2,814,201	39.93%
120 E-911 Fund	6,974,098	5,421,174	6,323,943	9,755,869	9,755,869	3,431,926	54.27%
141 Elderly Housing Programs	1,237,474	1,215,433	1,215,433	1,387,844	1,387,844	172,411	14.19%
144 Housing Trust Fund	0	0	1,500,000	0	0	(1,500,000)	-100.00%
200 County Debt Service	100,089,491	98,445,696	98,445,696	100,015,157	98,715,157	269,461	0.27%
201 School Debt Service	113,604,781	120,896,733	120,896,733	126,528,053	126,528,053	5,631,320	4.66%
302 Library Construction	550,000	0	0	0	0	0	-
303 County Construction	4,855,991	3,093,041	10,414,279	8,550,187	8,550,187	(1,864,092)	-17.90%
304 Primary & Secondary Road Bond Construction	0	0	0	1,000,000	1,000,000	1,000,000	-
308 Public Works Construction	0	0	175,000	0	250,000	75,000	42.86%
309 Metro Operations and Construction	12,272,714	12,272,714	12,272,714	18,144,820	18,144,820	5,872,106	47.85%
312 Public Safety Construction	0	0	29,646,045	0	260,000	(29,386,045)	-99.12%
340 Housing Assistance Program	1,600,000	935,000	935,000	935,000	935,000	0	0.00%
500 Retiree Health Benefits	2,228,491	3,088,744	3,088,744	3,308,246	3,699,721	610,977	19.78%
503 Department of Vehicle Services	0	0	2,000,000	0	0	(2,000,000)	-100.00%
504 Document Services Division	1,900,000	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	0	0	0	944,600	463,840	463,840	-
Total Transfers Out	\$1,535,810,746	\$1,614,242,496	\$1,666,394,563	\$1,730,236,126	\$1,729,396,848	\$63,002,285	3.78%
Total Disbursements	\$2,448,404,412	\$2,559,804,213	\$2,654,215,588	\$2,734,445,214	\$2,733,221,469	\$79,005,881	2.98%
Total Ending Balance	\$118,894,312	\$51,196,084	\$63,110,133	\$60,218,084	\$54,664,429	(\$8,445,704)	-13.38%
Less:							
Managed Reserve	\$49,814,959	\$51,196,084	\$53,084,312	\$54,688,904	\$54,664,429	\$1,580,118	2.98%
Reserve for changing economic conditions	0	0	0	5,529,180	0	0	-
Total Available	\$69,079,353	\$0	\$10,025,821	\$0	\$0	(\$10,025,821)	-100.00%

¹ The FY 2004 Revised Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2003 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2004 Revised beginning balance reflects a net reduction in available balance of \$86,350, based on an increase of \$1,002,084 for expenditure requirements offset by an increase in revenues of \$915,734.

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 2005 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Legislative - Executive Functions/Central Services ¹								
01	Board of Supervisors	\$3,776,650	\$4,163,377	\$4,163,377	\$4,306,847	\$4,291,548	\$128,171	3.08%
02	Office of the County Executive	6,117,276	6,460,551	6,833,140	6,855,403	6,797,901	(35,239)	-0.52%
04	Department of Cable Communications and Consumer Protection	1,633,309	1,694,791	1,695,992	2,049,437	2,049,437	353,445	20.84%
06	Department of Finance	6,943,837	6,986,466	7,166,392	7,547,813	7,667,813	501,421	7.00%
11	Department of Human Resources	5,682,160	5,935,755	6,581,638	6,154,745	6,011,310	(570,328)	-8.67%
12	Department of Purchasing and Supply Management	3,919,739	4,020,791	4,020,791	4,194,643	4,194,643	173,852	4.32%
13	Office of Public Affairs	971,088	1,007,608	1,096,827	1,108,050	1,089,138	(7,689)	-0.70%
15	Electoral Board and General Registrar	1,908,622	2,025,095	4,856,897	3,020,872	3,020,872	(1,836,025)	-37.80%
17	Office of the County Attorney	5,277,224	5,334,420	5,700,473	5,526,887	5,526,887	(173,586)	-3.05%
20	Department of Management and Budget	2,547,238	2,874,622	2,976,920	2,967,850	2,941,827	(35,093)	-1.18%
37	Office of the Financial and Program Auditor	172,237	193,910	196,310	201,893	201,893	5,583	2.84%
41	Civil Service Commission	208,073	201,005	201,005	207,202	207,202	6,197	3.08%
57	Department of Tax Administration	19,497,030	19,927,421	20,182,847	21,274,952	21,243,796	1,060,949	5.26%
70	Department of Information Technology	20,817,553	23,435,293	24,497,221	24,293,723	23,635,853	(861,368)	-3.52%
	Total Legislative - Executive Functions/Central Services	\$79,472,036	\$84,261,105	\$90,169,830	\$89,710,317	\$88,880,120	(\$1,289,710)	-1.43%
Judicial Administration								
80	Circuit Court and Records	\$8,423,726	\$8,718,833	\$9,456,440	\$9,441,655	\$9,441,655	(\$14,785)	-0.16%
82	Office of the Commonwealth's Attorney	1,685,973	1,935,721	1,937,387	2,006,605	2,006,605	69,218	3.57%
85	General District Court	1,573,296	1,527,236	1,601,102	1,572,251	1,540,603	(60,499)	-3.78%
91	Office of the Sheriff	15,219,593	14,200,802	14,200,802	14,084,286	14,084,286	(116,516)	-0.82%
	Total Judicial Administration	\$26,902,588	\$26,382,592	\$27,195,731	\$27,104,797	\$27,073,149	(\$122,582)	-0.45%
Public Safety ²								
04	Department of Cable Communications and Consumer Protection	\$1,032,326	\$954,967	\$954,967	\$988,447	\$966,872	\$11,905	1.25%
31	Land Development Services	9,803,741	9,946,974	10,092,705	10,003,727	10,003,727	(88,978)	-0.88%
81	Juvenile and Domestic Relations District Court	16,943,155	17,763,269	17,885,551	18,015,210	17,969,386	83,835	0.47%
90	Police Department	126,532,922	133,767,887	139,198,328	138,501,577	138,130,233	(1,068,095)	-0.77%
91	Office of the Sheriff	31,835,855	33,028,832	34,025,680	34,555,767	34,555,767	530,087	1.56%
92	Fire and Rescue Department	111,909,828	118,882,242	120,480,115	123,459,644	124,151,574	3,671,459	3.05%
93	Office of Emergency Management	0	0	0	0	408,344	408,344	-
	Total Public Safety	\$298,057,827	\$314,344,171	\$322,637,346	\$325,524,372	\$326,185,903	\$3,548,557	1.10%
Public Works ³								
08	Facilities Management Division	\$34,071,255	\$33,435,053	\$35,377,703	\$35,462,317	\$35,462,317	\$84,614	0.24%
25	Business Planning and Support	2,507,673	2,616,985	2,747,304	394,211	394,211	(2,353,093)	-85.65%
26	Office of Capital Facilities	8,481,594	8,556,286	8,436,718	8,767,080	8,767,080	330,362	3.92%
29	Stormwater Management	7,842,821	7,873,453	8,712,079	8,321,528	8,321,528	(390,551)	-4.48%
87	Unclassified Administrative Expenses	218,704	223,870	223,870	224,347	224,347	477	0.21%
	Total Public Works	\$53,122,047	\$52,705,647	\$55,497,674	\$53,169,483	\$53,169,483	(\$2,328,191)	-4.20%

FY 2005 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Health and Welfare ⁴								
05	Office for Women	\$415,303	\$0	\$0	\$0	\$0	\$0	-
67	Department of Family Services	157,706,221	166,631,749	177,652,076	173,711,830	173,693,978	(3,958,098)	-2.23%
68	Department of Administration for Human Services	11,773,066	9,614,968	9,713,802	9,959,497	9,959,497	245,695	2.53%
69	Department of Systems Management for Human Services	4,559,508	5,333,961	5,446,237	5,441,679	5,441,679	(4,558)	-0.08%
71	Health Department	37,758,759	40,171,417	41,791,279	40,658,259	40,658,259	(1,133,020)	-2.71%
Total Health and Welfare		\$212,212,857	\$221,752,095	\$234,603,394	\$229,771,265	\$229,753,413	(\$4,849,981)	-2.07%
Parks, Recreation and Libraries ¹								
50	Department of Community and Recreation Services	\$12,820,621	\$11,158,660	\$11,787,676	\$12,371,197	\$12,366,215	\$578,539	4.91%
51	Fairfax County Park Authority	24,245,404	22,077,998	22,206,418	23,238,642	23,141,114	934,696	4.21%
52	Fairfax County Public Library	27,342,292	27,213,865	27,482,599	27,922,447	27,922,447	439,848	1.60%
Total Parks, Recreation and Libraries		\$64,408,317	\$60,450,523	\$61,476,693	\$63,532,286	\$63,429,776	\$1,953,083	3.18%
Community Development ³								
16	Economic Development Authority	\$6,562,710	\$6,660,212	\$6,660,212	\$6,722,394	\$6,169,214	(\$490,998)	-7.37%
31	Land Development Services	8,875,940	9,230,374	9,403,839	11,852,493	11,782,251	2,378,412	25.29%
35	Department of Planning and Zoning	8,361,554	8,756,191	8,822,867	9,048,497	9,048,497	225,630	2.56%
36	Planning Commission	637,791	669,481	669,481	685,050	685,050	15,569	2.33%
38	Department of Housing and Community Development	5,327,335	5,184,364	5,500,510	5,337,247	5,145,893	(354,617)	-6.45%
39	Office of Human Rights	1,207,987	1,231,969	1,247,109	1,290,410	1,290,410	43,301	3.47%
40	Department of Transportation	4,839,425	5,954,439	8,270,672	5,934,502	5,934,502	(2,336,170)	-28.25%
Total Community Development		\$35,812,742	\$37,687,030	\$40,574,690	\$40,870,593	\$40,055,817	(\$518,873)	-1.28%
Nondepartmental								
87	Unclassified Administrative Expenses	\$5,504,194	\$5,955,363	\$9,928,546	\$6,155,698	\$6,655,698	(\$3,272,848)	-32.96%
89	Employee Benefits	137,101,058	142,023,191	145,737,121	168,370,277	168,621,262	22,884,141	15.70%
Total Nondepartmental		\$142,605,252	\$147,978,554	\$155,665,667	\$174,525,975	\$175,276,960	\$19,611,293	12.60%
Total General Fund Direct Expenditures		\$912,593,666	\$945,561,717	\$987,821,025	\$1,004,209,088	\$1,003,824,621	\$16,003,596	1.62%

¹ In order to account for expenditures in the proper fiscal year, an increase of \$246,440 to FY 2003 expenditures for Agency 70, Department of Information Technology and an increase of \$755,644 to FY 2003 expenditures for Agency 50, Community and Recreation Services, to record accruals for payments to vendors in the proper fiscal period. The audit adjustment has been included in the FY 2003 Comprehensive Annual Financial Report (CAFR). Details of the FY 2003 audit adjustments were included in the FY 2004 Third Quarter Package.

² As part of the FY 2005 Adopted Budget Plan, funding of \$408,344 and 5/5.0 SYE positions are transferred from Agency 90, Police Department to the newly established Agency 93, Office of Emergency Management in order to create a free standing agency recognizing the critical importance of emergency management planning for the County. The Office of Emergency Management will be under the direct supervision of the County Executive's Office and will be responsible for the County's emergency planning and preparedness activities.

³ As part of the FY 2005 Advertised Budget Plan, funding of \$2,300,539 and 29/29.0 SYE positions are transferred from Agency 25, Business Planning and Support to Agency 31, Land Development Services in order to more accurately reflect the central support provided to all Department of Public Works and Environmental Services agencies and the functions performed by staff within Land Development.

⁴ As part of the Board of Supervisor's deliberations on the FY 2004 Adopted Budget Plan Agency 05, Office for Women was restructured. The agency was abolished and support for the Commission for Women including funding and 2/2.0 SYE position were transferred to Agency 67, Department of Family Services.