

FY 2013 CARRYOVER FUND STATEMENT

	FY 2013 Estimate	FY 2013 Actual	Increase/ (Decrease)	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2014 Revised Budget Plan	Increase/ (Decrease) Over Revised
Beginning Balance	\$209,439,502	\$209,439,502	\$0	\$87,778,641	\$87,778,641	\$0	\$0	\$0	\$181,338,316	\$93,559,675
Revenue										
Real Property Taxes	\$2,116,232,911	\$2,122,710,805	\$6,477,894	\$2,207,982,016	\$2,207,982,016	\$0	\$0	\$0	\$2,207,982,016	\$0
Personal Property Taxes ¹	340,539,570	352,521,521	11,981,951	336,067,422	336,067,422	0	0	0	336,067,422	0
General Other Local Taxes	523,487,288	531,202,416	7,715,128	526,607,627	526,607,627	0	0	0	526,607,627	0
Permit, Fees & Regulatory Licenses	35,747,734	38,201,352	2,453,618	36,870,254	36,870,254	0	0	0	36,870,254	0
Fines & Forfeitures	14,612,835	14,131,523	(481,312)	14,863,219	14,863,219	0	0	0	14,863,219	0
Revenue from Use of Money and Property	17,162,412	17,511,082	348,670	16,936,422	16,936,422	0	0	0	16,936,422	0
Charges for Services	70,971,358	72,742,388	1,771,030	72,690,493	72,690,493	0	0	0	72,690,493	0
Revenue from the Commonwealth ¹	305,781,821	301,120,026	(4,661,795)	306,918,671	306,918,671	0	0	118,025	307,036,696	118,025
Revenue from the Federal Government	26,417,484	30,565,744	4,148,260	25,676,086	25,676,086	0	0	171,050	25,847,136	171,050
Recovered Costs/Other Revenue	14,858,461	15,303,834	445,373	14,935,437	14,935,437	0	0	10,000	14,945,437	10,000
Total Revenue	\$3,465,811,874	\$3,496,010,691	\$30,198,817	\$3,559,547,647	\$3,559,547,647	\$0	\$0	\$299,075	\$3,559,846,722	\$299,075
Transfers In										
Fund 20000 Consolidated Debt Service	\$0	\$0	\$0	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$8,000,000	\$0
Fund 40000 County Transit Systems	0	0	0	4,000,000	4,000,000	0	0	0	4,000,000	0
Fund 40030 Cable Communications	4,270,457	4,270,457	0	4,145,665	4,145,665	0	0	0	4,145,665	0
Fund 40080 Integrated Pest Management	0	0	0	138,000	138,000	0	0	0	138,000	0
Fund 40100 Stormwater Services	0	0	0	1,000,000	1,000,000	0	0	0	1,000,000	0
Fund 40140 Refuse Collection and Recycling Operations	0	0	0	535,000	535,000	0	0	0	535,000	0
Fund 40150 Refuse Disposal	2,500,000	2,500,000	0	535,000	535,000	0	0	0	535,000	0
Fund 40160 Energy Resource Recovery (ERR) Facility	0	0	0	42,000	42,000	0	0	0	42,000	0
Fund 40170 I-95 Refuse Disposal	0	0	0	175,000	175,000	0	0	0	175,000	0
Fund 60010 Department of Vehicle Services	0	0	0	1,224,931	1,224,931	0	0	0	1,224,931	0
Fund 60030 Technology Infrastructure Services	0	0	0	1,500,000	1,500,000	0	0	0	1,500,000	0
Fund 69010 Sewer Operation and Maintenance	0	0	0	1,800,000	1,800,000	0	0	0	1,800,000	0
Fund 80000 Park Revenue	0	0	0	775,000	775,000	0	0	0	775,000	0
Total Transfers In	\$6,770,457	\$6,770,457	\$0	\$23,870,596	\$23,870,596	\$0	\$0	\$0	\$23,870,596	\$0
Total Available	\$3,682,021,833	\$3,712,220,650	\$30,198,817	\$3,671,196,884	\$3,671,196,884	\$0	\$0	\$299,075	\$3,765,055,634	\$93,858,750
Direct Expenditures										
Personnel Services	\$707,381,837	\$695,633,959	(\$11,747,878)	\$722,847,458	\$722,847,458	\$0	\$1,158,000	\$9,016,042	\$733,021,500	\$10,174,042
Operating Expenses	384,603,904	334,181,200	(50,422,704)	333,347,232	333,330,232	32,356,475	2,958,330	3,302,948	371,947,985	38,617,753
Recovered Costs	(45,401,738)	(41,253,899)	4,147,839	(44,575,824)	(44,575,824)	0	0	576,590	(43,999,234)	576,590
Capital Equipment	1,709,450	1,240,331	(469,119)	220,968	237,968	360,739	0	0	598,707	360,739
Fringe Benefits	283,775,202	278,906,206	(4,868,996)	297,561,471	297,561,471	0	0	1,338,106	298,899,577	1,338,106
Total Direct Expenditures	\$1,332,068,655	\$1,268,707,797	(\$63,360,858)	\$1,309,401,305	\$1,309,401,305	\$32,717,214	\$4,116,330	\$14,233,686	\$1,360,468,535	\$51,067,230
Transfers Out										
Fund S10000 School Operating	\$1,683,322,285	\$1,683,322,285	\$0	\$1,716,988,731	\$1,716,988,731	\$0	\$0	\$0	\$1,716,988,731	\$0
Fund 10010 Revenue Stabilization	1,680,445	1,680,445	0	0	0	0	0	1,250,797	1,250,797	1,250,797
Fund 10020 Community Funding Pool	9,867,755	9,867,755	0	9,867,755	9,867,755	0	0	0	9,867,755	0
Fund 10030 Contributory Fund	15,683,588	15,683,588	0	13,370,975	13,370,975	0	0	1,000,000	14,370,975	1,000,000
Fund 10040 Information Technology	14,281,579	14,281,579	0	2,913,280	2,913,280	0	0	6,850,000	9,763,280	6,850,000
Fund 20000 County Debt Service	116,853,073	116,853,073	0	118,797,992	118,797,992	0	0	0	118,797,992	0
Fund 20001 School Debt Service	164,757,064	164,757,064	0	172,367,649	172,367,649	0	0	0	172,367,649	0
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	0	11,298,296	11,298,296	0	0	0	11,298,296	0
Fund 30010 General Construction and Contributions	16,554,569	16,554,569	0	11,933,202	11,933,202	0	0	8,443,295	20,376,497	8,443,295
Fund 30020 Capital Renewal Construction	0	0	0	0	0	0	0	5,000,000	5,000,000	5,000,000
Fund 30050 Transportation Improvements	200,000	200,000	0	0	0	0	0	200,000	200,000	200,000

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Transfers Out (Cont.)										
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	0	100,000	100,000	0	0	200,000	300,000	200,000
Fund 30080 Commercial Revitalization Program	950,000	950,000	0	0	0	0	0	0	0	0
Fund 30300 The Penny for Affordable Housing	1,058,750	1,058,750	0	0	0	0	0	0	0	0
Fund 40000 County Transit Systems	36,547,739	36,547,739	0	34,547,739	34,547,739	0	0	0	34,547,739	0
Fund 40040 Fairfax-Falls Church Community Services Board	109,610,515	109,610,515	0	109,233,258	109,233,258	0	0	807,964	110,041,222	807,964
Fund 40090 E-911	15,256,778	15,256,778	0	17,051,691	17,051,691	0	0	227,580	17,279,271	227,580
Fund 40330 Elderly Housing Programs	2,043,297	2,043,297	0	1,852,376	1,852,376	0	0	11,895	1,864,271	11,895
Fund 50000 Federal/State Grants	5,244,241	5,244,241	0	5,057,965	5,057,965	0	0	401,888	5,459,853	401,888
Fund 60000 County Insurance	22,094,372	22,094,372	0	21,017,317	21,017,317	0	0	12,810	21,030,127	12,810
Fund 60020 Document Services Division	2,398,233	2,398,233	0	2,398,233	2,398,233	0	0	9,150	2,407,383	9,150
Fund 60040 Health Benefits	4,000,000	4,000,000	0	0	0	0	0	1,600,000	1,600,000	1,600,000
Fund 73030 OPEB Trust	28,000,000	28,000,000	0	28,000,000	28,000,000	0	0	0	28,000,000	0
Fund 83000 Alcohol Safety Action Program	171,958	171,958	0	171,958	171,958	0	0	19,216	191,174	19,216
Total Transfers Out	\$2,262,174,537	\$2,262,174,537	\$0	\$2,276,968,417	\$2,276,968,417	\$0	\$0	\$26,034,595	\$2,303,003,012	\$26,034,595
Total Disbursements	\$3,594,243,192	\$3,530,882,334	(\$63,360,858)	\$3,586,369,722	\$3,586,369,722	\$32,717,214	\$4,116,330	\$40,268,281	\$3,663,471,547	\$77,101,825
Total Ending Balance	\$87,778,641	\$181,338,316	\$93,559,675	\$84,827,162	\$84,827,162	(\$32,717,214)	(\$4,116,330)	(\$39,969,206)	\$101,584,087	\$16,756,925
Less:										
Managed Reserve	\$71,884,864	\$71,884,864	\$0	\$71,727,394	\$71,727,394	\$654,344	\$82,327	\$805,366	\$73,269,431	\$1,542,037
Reserve for State/Federal Reductions and Federal Sequestration Cuts ²	8,099,768	8,099,768	0	8,099,768	8,099,768			(401,888)	7,697,880	(401,888)
Litigation Reserve ³	5,000,000	5,000,000	0	5,000,000	5,000,000				5,000,000	0
Transportation Reserve ⁴	538,344	538,344	0						0	0
Reserve for FY 2014 Budget Development ⁵	742,333	742,333	0						0	0
FY 2012 Audit Adjustments ⁶	1,513,332	1,513,332	0						0	0
Reserve for FY 2015 Budget Development ⁷								15,616,776	15,616,776	15,616,776
Total Available	\$0	\$93,559,675	\$93,559,675	\$0	\$0	(\$33,371,558)	(\$4,198,657)	(\$55,989,460)	\$0	\$0

¹ 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.

² As part the *FY 2012 Carryover Review*, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed *FY 2013 Carryover Review*, \$401,888 of this reserve has been utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding is in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of their deliberations on the *FY 2013 Carryover Review*, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

³ As part the *FY 2012 Carryover Review*, an amount of \$5,000,000 was set aside in reserve to address the impact of a number of potential refunds resulting from pending tax appeals.

⁴ As part the *FY 2012 Carryover Review*, an amount of \$538,344 was set aside in reserve for transportation requirements. This reserve was utilized to balance the FY 2014 budget.

⁵ As part the *FY 2012 Carryover Review*, an amount of \$742,333 was set aside in reserve for FY 2014 budget development. This reserve was utilized to balance the FY 2014 budget.

⁶ As a result of FY 2012 audit adjustments, an amount of \$1,513,332 was available to be held in reserve in FY 2013 and was utilized to balance the FY 2014 budget.

⁷ As part of their deliberations on the *FY 2013 Carryover Review*, the Board of Supervisors set aside the remaining Carryover balance of \$15,616,776 in reserve for one-time FY 2015 requirements.