



County of Fairfax, Virginia

MEMORANDUM

DATE: **APR 23 2010**

TO: Board of Supervisors

FROM: Anthony H. Griffin 
County Executive

SUBJECT: Adoption of the FY 2011 Budget Plan

Attached for your review are the following documents:

1. Board revenue and expenditure adjustments approved at the Budget Mark-up on April 20, 2010 and the Add-on package dated April 8, 2010 (Attachment I);
2. Resolution Adopting Tax Rates for FY 2011 (Attachment II);
3. FY 2011 Appropriation Resolution for County Agencies/Funds (Attachment III);
4. FY 2011 Appropriation Resolution for School Board Funds (Attachment IV);
5. FY 2011 Fiscal Planning Resolution (Attachment V); and
6. FY 2011 General Fund Statement; FY 2011 General Fund Expenditures by Agency; FY 2011 Expenditures by Fund, Appropriated; and FY 2011 Expenditures by Fund, Non-Appropriated (Attachment VI).

The attachments noted above provide the official documentation of the adjustments made by the Board of Supervisors on April 20, 2010, associated with the markup of the FY 2011 budget. It should be noted that the Board took final action on the FY 2011-2015 Capital Improvement Program during budget mark-up on April 20th.

The Real Estate Tax rate to be approved by the Board will increase from \$1.04 per \$100 of assessed value to \$1.09 per \$100 of assessed value. The Personal Property Tax rate will remain at \$4.57 per \$100 of assessed value for most classes of personal property. In addition, the stormwater service district levy will increase from \$0.010 per \$100 assessed value to \$0.015 per \$100 of assessed value. Coupled with a 5.56% decline in the average residential assessment, the resulting average tax bill will be a reduction of \$26.93 from the current fiscal year.

Approval of the FY 2011 Appropriation Resolutions, the FY 2011 Fiscal Planning Resolution, and the FY 2011 Resolution Adopting Tax Rates will result in a FY 2011 General Fund Disbursement level of \$3.31 billion, which is a decrease of \$92.23 million, or 2.71 percent, from the *FY 2010 Revised Budget Plan* and a decrease of \$22.31 million or 0.67 percent from the FY 2010 Adopted Budget Plan. The FY 2011 School transfer for operations totals \$1.61 billion, which represents a one percent reduction of \$16.27 million from the FY 2010 transfer level. In

addition, \$160.71 million is transferred to School Debt Service. The total County transfer to support School Operating and Debt Service is \$1.77 billion or 53.5 percent of total County Disbursements.

During their deliberations on the FY 2011 budget, the Board of Supervisors restored \$12.04 million and 107 positions of the proposed reductions included in the FY 2011 Advertised Budget Plan. These restorations were primarily for critical Human Services and Public Safety programs and also included restorations in areas such as Libraries, Parks, and Transportation. In particular, funding for the proposed elimination of School Resource Officers in Middle Schools is restored. These restorations were funded primarily through the availability of a portion of the reserve for state reductions. An amount of \$7.0 million remains in this reserve for additional potential reductions in state revenue.

The net change in positions in FY 2011 is a decrease of 176 positions from FY 2010. Of the net 284 positions proposed for reduction in the FY 2011 Advertised Budget Plan, the Board restored 107 positions and added funding for a new position for the Office of the Financial and Program Auditor. The restorations include nine positions for human services; 28 positions for the Fire and Rescue Department; 38 positions for the Police Department (including 26 School Resource Officers for middle schools); and 27 positions for parks and libraries, including 10 positions to partially restore hours at regional libraries and 12 positions for parks ground maintenance.

In summary, the Board actions that are necessary are as follows:

- Adopt the Resolution which sets the FY 2011 tax rates for real and/or personal property, and for the local districts (community centers and sanitary districts) (Attachment II);
- Adopt the FY 2011 Appropriation Resolution for County Agencies and Funds (Attachment III);
- Adopt the FY 2011 Appropriation Resolution for School Board Funds (Attachment IV); and
- Adopt the FY 2011 Fiscal Planning Resolution (Attachment V).

Attachments



County of Fairfax, Virginia

MEMORANDUM

DATE: April 8, 2010

TO: Board of Supervisors

FROM: Anthony H. Griffin
County Executive *AHG*

SUBJECT: Adjustments to FY 2011 Advertised Budget Plan (Add-On Package)

This package has been prepared to present the revenue and expenditure adjustments that have been identified since the preparation of the FY 2011 Advertised Budget Plan.

Staff has reviewed General Fund revenue estimates based on the most up-to-date information and recommends that a net decrease of \$1.0 million be made to FY 2011 revenues as part of the Add-on process. These adjustments include additional revenue of \$0.1 million from the courthouse facility fee and a loss in Revenue from the Commonwealth of \$1.1 million based on state budget cuts. It should be noted that in addition to the revenue adjustments included for state revenue reductions, an additional expenditure requirement is necessary as a result of a change in the state's definition of state responsible prisoners. Currently, inmates sentenced to one year or more are considered to be state responsible inmates. Beginning July 1, 2010, a state responsible inmate would be defined as an inmate with a sentence of two or more years. As a result of this change, prisoners will be held for a longer period in the County's Adult Detention Center. The estimated cost increase for this change is approximately \$2.0 million. In addition, \$7.0 million has been held in reserve for other potential state funding reductions that could occur during FY 2011.

The FY 2011 proposed budget included a reserve of \$21.7 million in anticipation of further state budget reductions. As a result of the adjustments noted above, this reserve is reduced by \$10.1 million. Of this amount, \$1.1 million will be reflected as a reduction to revenue, \$2.0 million will be held in a reserve to accommodate the cost increases associated with the new definition of state prisoners and \$7.0 million will be held to offset potential state reductions during FY 2011. The remaining balance from the \$21.7 million state budget reserve of \$11.6 million will be available for the Board's consideration during the FY 2011 budget deliberations.

Given the current revenue status and in light of the reductions included in the FY 2011 Advertised Budget Plan, no administrative adjustments are included in the package.

A summary of FY 2011 Consideration Items as of April 8, 2010, which total \$14,111,197 and 84/84.0 SYE positions, is included in Attachment II.

Adjustments to FY 2011 Advertised Budget Plan (Add-On Package)

Additional information regarding FY 2011 Add-On adjustments is included in the following attachments:

Attachment I – Summary of General Fund Receipts

Attachment II – Consideration Items

ATTACHMENT I
SUMMARY OF GENERAL FUND RECEIPTS

Revenue adjustments for FY 2011 are recommended in the two categories discussed below. These adjustments represent a net decrease of \$1.0 million and reflect information received subsequent to the development of the FY 2011 Advertised Budget Plan. These adjustments include additional revenue from the courthouse facility fee and a loss in revenue from the Commonwealth of \$1.1 million based on state budget cuts. It should be noted that in addition to the revenue adjustments included for state revenue reductions, an additional expenditure requirement is necessary as a result of a change in the state's definition of state responsible prisoners. Currently, inmates sentenced to one year or more are considered to be state responsible inmates. Beginning July 1, 2010, a state responsible inmate would be defined as an inmate with a sentence of two or more years. As a result of this change, prisoners will be held for a longer period in the County's Adult Detention Center. The estimated cost increase for this change is approximately \$2.0 million.

Also, \$7.0 million has been held in reserve for other potential state funding reductions that could occur during FY 2011. The current state budget proposal passed by the General Assembly assumes that the state will experience revenue growth in FY 2011 and that approximately \$370 million will be available from the extension of the Federal Medical Assistance Percentage (FMAP) which is currently under consideration in Congress. Under this program, the federal government increases its match against state dollars for Medicaid services. The General Assembly used FMAP funding to restore Medicaid services that had been cut in the Introduced budget. The extension of FMAP was used, for example, to eliminate reductions in funding for local social services departments, eliminate the freeze on Medicaid waiver enrollments, eliminate reductions to waiver provider rates, and to fund new Intellectually Disabled (ID) Medicaid waiver slots. If the FMAP dollars do not materialize at the higher federal match rate, the restorations will not be made.

The FY 2011 proposed budget included a reserve of \$21.7 million in anticipation of further state budget reductions. As a result of the adjustments noted above, this reserve is reduced by \$10.1 million. Of this amount, \$1.1 million will be reflected as a reduction to revenue, \$2.0 million will be held in a reserve to accommodate the cost increases associated with the new definition of state prisoners and \$7.0 million will be held to offset potential state reductions during FY 2011. The remaining balance from the \$21.7 million state budget reserve of \$11.6 million will be available for the Board's consideration during the FY 2011 budget deliberations.

Revenue categories that are sensitive to economic change may require further adjustments during FY 2011. Economic conditions and the impact on revenue categories will be closely monitored throughout the fiscal year.

FINES AND FORFEITURES

FY 2010 Revised	FY 2011 Advertised	FY 2011 Revised	Increase/ (Decrease)	Percent Change
\$16,770,919	\$16,772,801	\$16,868,801	\$96,000	0.57%

The FY 2011 revised estimate for Fines and Forfeitures is \$16,868,801, an increase of \$96,000 over the FY 2011 Advertised Budget Plan estimate. The Code of Virginia allows local governments to impose a fee of up to \$4.00 on each civil action filed with the courts to support a local library and a courthouse facility fee of up to \$2.00 to support courthouse construction, renovation, and maintenance, but until last summer, Virginia Code § 17.1-281 provided an overall limit for the combined fee of \$4.00. Because of that fee limitation, the \$2.00 courthouse facilities fee was not applied to civil cases. The overall cap of \$4.00 has been removed, so that the County may impose both fees on civil cases. A public hearing on the ordinance change to impose the courthouse facilities fee on civil actions was held on April 6, 2010. Assuming Board approval of the change, the additional revenue is projected to be \$96,000.

REVENUE FROM THE COMMONWEALTH¹

FY 2010 Revised	FY 2011 Advertised	FY 2011 Revised	Increase/ (Decrease)	Percent Change
\$94,523,310	\$89,442,660	\$88,352,697	(\$1,089,963)	-1.22%

¹ Excludes Personal Property Taxes of \$211.3 million that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998.

The FY 2011 revised estimate for Revenue from the Commonwealth is \$88,352,697, a decrease of \$1.1 million from the FY 2011 Advertised Budget Plan estimate. The FY 2011 General Fund revenue estimates included an anticipated state revenue loss of \$13.4 million based on proposals included in Governor Kaine's Introduced FY 2010 – FY 2012 Biennium Budget. Based on actions of the General Assembly, the reduction in revenue from the Commonwealth is currently projected to be \$14.5 million. The estimated revenue reductions do not reflect actions by Governor McDonnell during the veto session and are therefore subject to change. In addition to the revenue reductions, due to state budget actions, the County is expected to incur approximately \$2.0 million in additional expenditures associated with holding inmates longer in the Adult Detention Center before they become state responsible inmates.

ATTACHMENT II
Summary of FY 2011 Consideration Items

Attachment I

#	Consideration Item	Requested By	Positions	Net Cost	
				Recurring	Non-Recurring
1.	Restore funding for 26 middle schools resource officers.	Hyland	26 / 26.0	\$2,104,480	\$0
2.	Restore funding for 16 police citizen aide (PCA) positions.	Hyland	16 / 16.0	\$772,480	\$0
3.	Restore funding for the Marine Patrol program.	Hyland	2 / 2.0	\$222,287	\$0
4.	Restore funding for daytime lock up at the Mount Vernon District Satellite Intake Center.	Hyland	0 / 0.0	\$160,000	\$0
5.	Restore the hours of four Basic Life Support (BLS) units to 24 hours per day, 7 days a week.	Hyland	16 / 16.0	\$953,735	\$0
6.	Restore the Seventh Fire and Rescue Battalion.	Hyland	6 / 6.0	\$692,705	\$0
7.	Restore funding for the dedicated staffing of the Hazardous Materials Support Unit.	Hyland	6 / 6.0	\$452,825	\$0
8.	Restore funding for the weekend fireboat patrols on the Potomac River and Pohick Bay.	Hyland	0 / 0.0	\$10,000	\$0
9.	Restore funding for one supervisory substance abuse counselor position in Prevention Services.	Hyland/Hudgins Human Services Council	1 / 1.0	\$84,235	\$0
10.	Restore funding for one mental health forensic staff position at the Adult Detention Center.	Hyland/Hudgins Human Services Council	1 / 1.0	\$80,497	\$0
11.	Restore funding for one substance abuse counselor position in Alcohol Drug Services Jail Services.	Hyland/Hudgins Human Services Council	1 / 1.0	\$73,075	\$0
12.	Restore funding for purchase of contracted intellectual disability services in-home respite services.	Hyland/Hudgins Human Services Council	0 / 0.0	\$275,008	\$0
13.	Restore funding for one substance abuse counselor position in the Cornerstones program.	Hyland/Hudgins Human Services Council	1 / 1.0	\$73,075	\$0
14.	Restore funding for the Mental Health Adult Day Treatment site at Northwest/Reston Community Mental Health Center.	Hyland/Hudgins Human Services Council	2 / 2.0	\$497,244	\$0
15.	Restore funding for emergency services at Northwest Center for Community Mental Health.	Hyland/Hudgins Human Services Council	1 / 1.0	\$88,385	\$0
16.	Restore funding for emergency services at Mount Vernon Center for Community Mental Health.	Hyland/Hudgins Human Services Council	2 / 2.0	\$172,619	\$0
17.	Partially restore funding for home based care service.	Hudgins/Human Services Council	0 / 0.0	\$375,000	\$0

ATTACHMENT II
Summary of FY 2011 Consideration Items

Attachment I

#	Consideration Item	Requested By	Positions	Net Cost	
				Recurring	Non-Recurring
18.	Partially restore funding for County administrative support to the Commission for Women.	Hudgins/Human Services Council	0 / 0.0	\$46,810	\$0
19.	Restore two positions for the Probation Services and Juvenile Detention Center.	Hudgins/Human Services Council	2 / 2.0	\$0	\$0
20.	Restore funding for the Department of Administration for Human Services.	Hudgins/Human Services Council	0 / 0.0	\$126,737	\$0
21.	Restore funding for the Taxi Access Program.	Hudgins/Human Services Council	0 / 0.0	\$120,000	\$0
22.	Funding to support the George Mason University Center for Universal Design and Assistive Technology project.	Herrity	0 / 0.0	\$0	\$5,000
23.	Restore funding for Fairfax CONNECTOR North and South bus service.	Hudgins	0 / 0.0	\$6,645,000	\$0
24.	Funding to support and enhance the functions and scope of the Office of the Auditor to the Board.	Cook	1 / 1.0	\$80,000	\$0
Subtotal Recurring/Non-Recurring:				\$14,106,197	\$5,000

Total Consideration Items: 84/84.0 SYE Positions and Total Funding of \$14,111,197

Board of Supervisor's Adjustments to the FY 2011 Budget Proposal

FY 2011 Mark-up

		Funding	Psns	Cumulative Balance Available
FY 2011 Add-On				
Reserve for State Reductions				\$21,661,424
Adjustments to the Reserve				\$11,595,701
Revenue adjustment for the County as a result of the General Assembly approval of the State budget.		(\$1,089,963)		
Expenditure adjustment for the County as a result of the General Assembly approval of the State budget and lengthening the period state prisoners remain in local jails.		(\$1,975,760)		
Establishment of Reserve for additional potential reductions in State Revenue and adjustments to County expenditures as a result of State action in FY 2011. If this funding is not required as a result of State action it may be provided to FCPS to add to their VRS reserve. Similarly if any additional State revenue materializes for FCPS in FY 2011 the Board of Supervisors requests that the School Board add it to the VRS reserve.		(\$7,000,000)		
Revenue Adjustments				\$11,691,701
Additional revenue available as a result of increase in the Courthouse Facilities Fee on Civil Cases.		\$96,000		
FY 2011 Board Changes				
Additional Reductions			\$0	1
	Funding	Psns		
Reduce Personnel Services funding for Board of Supervisor's offices by 2% resulting in \$81,350 in savings to be used to add 1/1.0 SYE position and funding to the Office of the Financial and Program Auditor.	\$0	1		
Restorations and Other Adjustments			\$11,411,476	107
Human Service Restorations			\$1,390,948	9
	Funding	Psns		
Restore the proposed elimination of County funding for the Mental Health Adult Day Treatment Site at Northwest/Reston Community Mental Health Center (138)	\$497,244	2		

Board of Supervisor's Adjustments to the FY 2011 Budget Proposal

			Funding	Psns	Cumulative Balance Available
Restore the proposed elimination of Purchase of Contracted Intellectual Disability Services In-Home Respite Services (140)	\$275,008	0			
Restore the proposed elimination of Emergency Services at Mount Vernon Center for Community Mental Health (145)	\$172,619	2			
Restore the proposed elimination of Emergency Services at the Northwest Center for Community Mental Health (148)	\$88,385	1			
Restore the proposed reduction of one Supervisory Substance Abuse Counselor Position in Prevention Services (149)	\$84,235	1			
Restore the proposed reduction of one Mental Health Forensic Staff Position at the Adult Detention Center (152)	\$80,497	1			
Restore the proposed reduction of one Substance Abuse Counselor Position in the Cornerstone Program (155)	\$73,075	1			
Restore the proposed reduction of one Substance Abuse Counselor Position in Alcohol Drug Services Jail Services (156)	\$73,075	1			
Partially restore funding for support for Domestic and Sexual Violence Services. In addition, this limited-term support will provide staff assistance for the Commission for Women (67, 72)	\$46,810	0			
Police Restorations			\$2,875,197	38	
	Funding	Psns			
Restore the proposed elimination of School Resource Officers in Middle Schools (91)	\$2,104,480	26			
Restore 50 percent of the reduction in Police Citizen Aide Positions at District Stations (93)	\$386,240	8			
Restore the proposed elimination of the Marine Unit (98)	\$222,287	2			

Board of Supervisor's Adjustments to the FY 2011 Budget Proposal

			Funding	Psns	Cumulative Balance Available
Restore the proposed reduction of Traffic Safety Officers (99)	\$162,190	2			
Fire and Rescue Restorations			\$2,509,265	28	
	Funding	Psns			
Restore the proposed reduction in hours of operation of Basic Life Support units (118)	\$953,735	16			
Restore the proposed elimination of the Seventh Fire and Rescue Battalion (119)	\$692,705	6			
Restore the proposed elimination of dedicated staffing for the Hazardous Materials Support Unit (121)	\$452,825	6			
Restore proposed elimination of issuance of second set of gear to firefighters (120)	\$400,000	0			
Restore the proposed elimination of weekend Fireboat Patrols on the Potomac River and Pohick (127)	\$10,000	0			
Parks & Library Restorations			\$1,946,951	27	
	Funding	Psns			
Partially restore the proposed reduction in Library hours by maintaining Tuesday evening hours (6-9) at all 8 regional libraries (58), an approximate 3% restoration	\$676,743	10			
Partially restore funding for Library Access Services (58)	\$50,000	1			
Restore proposed reductions to Athletic Field Maintenance Program (165)	\$525,252	2			
Restore the proposed reduction of grounds maintenance staff including not closing Park restrooms (29)	\$451,715	12			
Restore the proposed elimination of nighttime court lighting and add funding for practice times (45)	\$100,000	0			
Restore elimination of Truck Driver and Heavy Equipment Operator (Mobile Crew) Positions (37)	\$91,848	2			

Board of Supervisor's Adjustments to the FY 2011 Budget Proposal

			Funding	Psns	Cumulative Balance Available
Restore the proposed elimination of the operation and management of the Martin Luther King Jr. Swimming Pool (48)	\$51,393	0			
Other Restorations and Adjustments			\$2,689,115	5	
	Funding	Psns			
Restore all the proposed CONNECTOR route reductions. The 75 percent reduction in stand-by buses is not restored. It should be noted that the Bicycle Program coordinator position is not eliminated.	\$3,059,849	0			
Restore proposed elimination of 5 law clerks supporting Circuit Court judges (86)	\$253,270	5			
Support transition of Fairfax Families4Kids to non-profit (partial 64 - to be funded out of Human Services transition reserve)	\$0	0			
Restore proposed elimination of Daytime Lock-up Service at the Mount Vernon District Satellite Intake Center (108). Sheriff is directed to use the reserve funding identified for higher prisoner costs based on state classification change to fund this service.	\$0	0			
Transfer funding for Fairfax County magistrates from General District Court to the Office of the Sheriff	\$0	0			
Increase in anticipated clerk fee revenue.	(\$624,004)	0			
Managed Reserve Adjustments			\$280,225		
Available Balance					\$0

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Room in the Fairfax County Government Center at Fairfax, Virginia, on Tuesday, April 27, 2010, at which a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2011

BE IT RESOLVED that, pursuant to the provisions of Virginia Code § 58.1-3001, and after having first complied with the provisions of the Virginia Code §§ 15.2-2506 and 58.1-3321, the Board does hereby establish the tax levies for the fiscal budget year beginning July 1, 2010, and ending June 30, 2011, and calendar tax year beginning January 1, 2010 and ending December 31, 2010, as follows to wit:

COUNTY LEVIES

General provisions. The County property taxes are levied on each \$100.00 of assessed valuation of real estate and tangible personal property, excluding household furnishings, and including machinery and tools of mining, manufacturing, radio or television broadcasting, dairy, dry cleaning or laundry firms, and all personal property of research and development firms, in the County, including such property within the incorporated towns that are within the County. Except as otherwise stated herein, all such taxes are imposed generally pursuant with Virginia law on all taxable property throughout the County, including the incorporated towns therein, and the revenues derived from such levies shall be appropriated by the Board of Supervisors in accordance with Virginia law.

Real Estate*

On each \$100.00 of the assessed valuation of real estate and improvements on real estate in the County the tax rate shall be \$1.09

*Tax will be levied and collected in two semi-annual tax billings.

Commercial and Industrial Real Estate Tax for Transportation

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate in the County the tax rate in support of transportation shall be an additional..... \$0.11

*Tax will be levied and collected in two semi-annual tax billings.

Personal Property

On each \$100.00 of assessed valuation of tangible personal property, including all property separately classified by Virginia Code § 58.1-3503, the tax rate shall be \$4.57

Except for the following:

Mobile Homes

On each \$100.00 of assessed valuation of mobile homes, as separately classified by Virginia Code § 58.1-3506(A)(10), the tax rate shall be \$1.09

Machinery and Tools

On each \$100.00 of assessed valuation of machinery and tools, as separately classified by Virginia Code § 58.1-3507, the tax rate shall be \$4.57

Research and Development

On each \$100.00 of assessed valuation of tangible personal property used or employed in a research and development business, as separately classified by Virginia Code § 58.1-3506(A)(7), the tax rate shall be \$4.57

Certain Personal Property of Homeowner Associations

On each \$100.00 of assessed valuation of furniture, office, and maintenance equipment, exclusive of motor vehicles, which are owned and used by an organization whose real property is assessed in accordance with Virginia Code § 58.1-3284.1 and which is used by that organization for the purpose of maintaining or using the open or common space within a residential development as classified by Virginia Code § 58.1-3506(A)(24), the tax rate shall be \$0.01

Van Pools - Privately Owned Vans

On each \$100.00 of assessed valuation of privately owned vans, as separately classified by Virginia Code § 58.1-3506(A)(13), the tax rate shall be \$0.01

Privately owned vans means vans with a seating capacity of seven to fifteen persons used exclusively pursuant to a ridesharing agreement as defined in Virginia Code § 46.2-1400, and which have been certified as such by the Director of the Department of Tax Administration.

Motor Vehicles Owned by Members of a
Volunteer Rescue Squad or Volunteer Fire Department

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(15), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (15), shall be defined to mean one motor vehicle owned or leased by each member of a volunteer rescue squad or volunteer fire department which is regularly used by such members to respond to emergency calls and certified as such by the Chief or Head of the Volunteer Organization and the Department of Tax Administration.

Motor Vehicles Specially Equipped to Provide
Transportation for Physically Handicapped Individuals

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(14), the tax rate shall be \$0.01

Specially equipped means any vehicle which has been modified specifically for the purpose of transporting physically handicapped individuals and the vehicle is certified as such by the Director of the Department of Tax Administration.

Automobiles and Pick-up Trucks Owned
By Certain Qualifying Elderly and Disabled Individuals

On each \$100.00 of assessed valuation of certain motor vehicles as classified by Virginia Code § 58.1-3506.1, the tax rate shall be\$0.01

Applies to one automobile or pick-up truck owned and used by certain elderly and disabled persons who qualify on the basis of income and net worth.

Motor Vehicles Owned
By Persons Who Have Been Appointed to Serve as Auxiliary Police Officers

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506(A)(20), the tax rate shall be\$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (20), shall be defined to mean one motor vehicle owned or leased by an Auxiliary Police Officer to respond to auxiliary police duties, subject to certification as required by the provisions of the authorizing statute.

Motor Vehicles Owned
By Persons Who Have Been Appointed to Serve as Auxiliary Deputy Sheriffs

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506 (A)(32), the tax rate shall be\$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (32), shall be defined to mean one motor vehicle owned or leased by an Auxiliary Deputy Sheriff to respond to auxiliary deputy sheriff duties, subject to certification as required by the provisions of the authorizing statute.

Aircraft and Flight Simulators

On each \$100.00 of assessed valuation of aircraft and flight simulators, as classified by Virginia Code § 58.1-3506(A)(2), (3), (4) and (5) the tax rate shall be\$0.01

Antique Motor Vehicles

On each \$100.00 of assessed valuation of antique motor vehicles, as separately classified by Virginia Code § 58.1-3506(A)(6), the tax rate shall be\$0.01

Antique motor vehicles or antique automobiles means every motor vehicle which was actually manufactured or designated by the manufacturer as a model manufactured in a calendar year not less than twenty-five years and is owned solely as a collector's item.

Boats

On each \$100.00 of assessed valuation of boats and watercraft, as classified by Virginia Code § 58.1-3506(A)(1), (12), (28), (29), (35) and (36) the tax rate shall be\$0.01

SANITARY DISTRICT LEVIES*

Local District 1A Lee
(Burgundy Village Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Local District 1A Lee in the County, the tax rate shall be \$0.02

Small District 1 Dranesville
(McLean Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 1 Dranesville in the County, the tax rate shall be \$0.024

Small District 5 Hunter Mill
(Reston Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 5 Hunter Mill in the County, the tax rate shall be \$0.047

*Tax will be levied and collected in two semi-annual tax billings.

Leaf Collection:

- | | |
|---------------------------------|--------------------------------------|
| Small District 2 Braddock | Local District 1A Mason |
| Local District 1A11 Dranesville | Small District 2 Mason |
| Local District 1A21 Dranesville | Small District 4 Mason |
| Local District 1A22 Dranesville | Local District 7A Mason |
| Local District 1A61 Dranesville | Small District 9 Mason |
| Local District 1B1 Dranesville | Small District 10 Mason |
| Local District 1E Dranesville | Local District 1A Mount Vernon |
| Small District 3 Dranesville | Local District 1B Mount Vernon |
| Small District 7 Dranesville | Local District 1C Mount Vernon |
| Small District 8 Dranesville | Local District 1D Mount Vernon |
| Small District 10 Dranesville | Local District 1E Mount Vernon |
| Small District 12 Dranesville | Small District 1 Providence |
| Local District 1B Lee | Small District 2 Providence |
| Local District 1C Lee | Small District 4 Providence |
| Local District 1D Lee | Small District 6 Providence |
| Local District 1E Lee | Small District 7 Providence |
| Small District 1 Mason | Small District 8 Providence |
| Transportation District 1 Mason | Transportation District 1 Providence |

On each \$100.00 of assessed valuation of real estate within the boundaries of the above-numerated Districts in the County, the tax rate shall be \$0.015

On any real estate which is deleted from a sanitary district effective July 1, 2010, as a result of the contraction of such sanitary district, such real estate will be entitled to pro rata abatement from the amount of the annual charge hereby established for leaf collection.

On any real estate, which is added to a sanitary district effective July 1, 2010, as a result of either the creation or the enlargement of a sanitary district, such real estate will be charged a pro rata fee for the annual charge hereby established for leaf collection.

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2011**

Attachment II

Refuse Service:

Small District 2 Braddock	Local District 1A Mason
Small District 3 Braddock	Local District 1B Mason
Local District 5A Hunter Mill	Local District 1C Mason
Small District 2 Hunter Mill	Local District 1D Mason
Small District 3 Hunter Mill	Local District 1F Mason
Local District 1A1 Dranesville	Small District 2 Mason
Local District 1A11 Dranesville	Small District 3 Mason
Local District 1A12 Dranesville	Small District 4 Mason
Local District 1A2 Dranesville	Small District 5 Mason
Local District 1A3 Dranesville	Small District 6 Mason
Local District 1A4 Dranesville	Small District 7 Mason
Local District 1A5 Dranesville	Small District 8 Mason
Local District 1A6 Dranesville	Local District 7A Mason
Local District 1A21 Dranesville	Small District 9 Mason
Local District 1A22 Dranesville	Small District 10 Mason
Local District 1A61 Dranesville	Small District 11 Mason
Local District 1A8 Dranesville	Small District 1 Mount Vernon
Local District 1A9 Dranesville	Local District 1A Mount Vernon
Local District 1B Dranesville	Local District 1B Mount Vernon
Local District 1B1 Dranesville	Local District 1C Mount Vernon
Local District 1B2 Dranesville	Local District 1D Mount Vernon
Local District 1E Dranesville	Local District 1E Mount Vernon
Small District 3 Dranesville	Small District 2 Mount Vernon
Small District 4 Dranesville	Local District 2A Mount Vernon
Small District 6 Dranesville	Local District 2B Mount Vernon
Small District 7 Dranesville	Small District 1 Providence
Small District 8 Dranesville	Local District 1A Providence
Small District 9 Dranesville	Local District 1B Providence
Small District 10 Dranesville	Small District 3 Providence
Small District 11 Dranesville	Small District 4 Providence
Small District 12 Dranesville	Small District 6 Providence
Small District 13 Dranesville	Small District 7 Providence
Small District 14 Dranesville	Small District 8 Providence
Small District 1 Lee	Small District 9 Providence
Local District 1A Lee	Small District 11 Providence
Local District 1B Lee	Small District 12 Providence
Local District 1C Lee	Small District 13 Providence
Local District 1D Lee	Transportation District 1 Dranesville
Local District 1E Lee	Transportation District 1 Lee
Small District 2 Lee	Transportation District 1 Mason
Small District 3 Lee	Transportation District 1 Providence
Small District 4 Lee	Transportation District 1 Mount Vernon
Small District 1 Mason	

On each single-family dwelling and on each unit of two-family dwellings, excluding apartments (garden through high-rise), multi-family condominiums (garden through high-rise), and/or other multi-unit dwelling type buildings, existing or under construction January 1, 2010, within the boundaries of the above enumerated Districts, a base annual charge of \$345.00 for refuse collection service to be added to the regular real estate tax bill, and that annual charge shall be subject to penalty and interest charges and becoming a lien against the property if not paid, in the same manner as any other real estate tax.

On any dwelling that is neither completed nor occupied by June 30, 2010, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to December 5, 2010, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the

Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is neither completed nor occupied by December 31, 2010, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to March 31, 2011 be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is deleted from a sanitary district, as a result of the contraction of such sanitary district, the owner thereof will be entitled to relief in the amount of a pro rata portion of the base annual charge hereby established when service for refuse and recycling collection service is eliminated based on the service period.

On any dwelling that is added to a sanitary district, as a result of either the creation or the enlargement of a sanitary district or construction within the sanitary district, the owner thereof will be charged a pro rata portion of the base annual charge hereby established when service begins for refuse and recycling collection service based on the service period.

Water Service:

Small District One within Springfield District

On any lot within the district, an annual assessment of \$661 for thirty years commencing July 1, 1993. This annual assessment is for the purpose of providing water service to Clifton Forest, a group of homes located within the Lincoln-Lewis-Vannoy Conservation District.

Small District Three within Springfield District

On any lot within the district, an annual assessment of \$959 commencing January 1, 2003 and ending December 31, 2032. This annual assessment is for the purpose of providing water service to Colchester Road-Lewis Park, a group of 141 homes located within the Lincoln-Lewis-Vannoy Conservation District.

TRANSPORTATION IMPROVEMENT DISTRICT LEVY*

State Route 28 Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of State Route 28 Transportation Improvement District, as specified by Virginia Code § 15.2-4607, the tax rate shall be \$0.18

TRANSPORTATION IMPROVEMENT DISTRICT LEVY*

Phase I Dulles Rail Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of Phase I Dulles Rail Transportation Improvement District, as specified by Virginia Code § 33.1-435, the tax rate shall be \$0.22

Phase II Dulles Rail Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of Phase II Dulles Rail Transportation Improvement District, as specified by Virginia Code § 33.1-435, the tax rate shall be \$0.05

SPECIAL SERVICE DISTRICT FOR THE CONTROL OF PEST INFESTATIONS*

On each \$100.00 of assessed valuation of real estate within Fairfax County, but exclusive of the Lake Barcroft Water Improvement District, within the service district established by Appendix I of the Fairfax County Code, the tax rate shall be \$0.0010

*Tax will be levied and collected in two semi-annual tax billings.

SPECIAL SERVICE DISTRICT FOR STORMWATER MANAGEMENT*

On each \$100.00 of assessed valuation of real estate within Fairfax County, within the service district, the tax rate shall be \$0.015

*Tax will be levied and collected in two semi-annual tax billings.

SERVICE CHARGES FOR AMBULANCE TRANSPORT SERVICE

Pursuant to Fairfax County Code § 4-26-1, each person being transported by any emergency medical services vehicle that is operated or maintained by the County or for which a permit has been issued to the County by the Virginia Office of Emergency Medical Services will be charged (1) a service fee of \$400 for Basic Life Support transport (BLS), (2) \$500 for Advanced Life Support, level 1 transport (ALS1), (3) \$675 for Advanced Life Support, level 2 transport (ALS2), and (4) \$10.00 per mile for ground transport mileage. The term "emergency medical services vehicle" has the definition specified in Virginia Code § 32.1-111.1.

GIVEN under my hand this _____ day of April, 2010

By: _____
Nancy Vehrs
Clerk to the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2010 - June 30, 2011
Supported by the FY 2011 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax County, Virginia on April 27, 2010, at which time a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that the following appropriations are hereby made for the twelve (12) month period ending June 30, 2011 and be it further resolved that no money shall be drawn from the Treasury of the County nor shall any obligations for the expenditure of money be incurred, except pursuant to this appropriation resolution, or pursuant to such supplemental appropriation as may be made by this Board.

Appropriate to:

Fund 001 - General Fund

AGENCY

01 Board of Supervisors

Personnel Services	\$4,305,437	
Operating Expenses	\$570,950	
		\$4,876,387

02 Office of the County Executive

Personnel Services	\$5,047,295	
Operating Expenses	\$742,099	
		\$5,789,394

04 Department of Cable and Consumer Services

Personnel Services	\$1,408,364	
Operating Expenses	\$3,490,619	
Recovered Costs	(\$3,110,987)	
		\$1,787,996

06 Department of Finance

Personnel Services	\$4,235,428	
Operating Expenses	\$5,031,778	
Recovered Costs	(\$751,697)	
		\$8,515,509

08 Facilities Management Department

Personnel Services	\$10,605,370	
Operating Expenses	\$50,996,493	
Recovered Costs	(\$11,156,678)	
		\$50,445,185

Fund 001 - General Fund

AGENCY

11	Department of Human Resources		
	Personnel Services	\$5,797,573	
	Operating Expenses	\$1,186,179	
		<u>\$6,983,752</u>	
12	Department of Purchasing and Supply Management		
	Personnel Services	\$3,470,081	
	Operating Expenses	\$1,781,604	
	Recovered Costs	(\$362,314)	
		<u>\$4,889,371</u>	
13	Office of Public Affairs		
	Personnel Services	\$1,254,996	
	Operating Expenses	\$155,781	
	Recovered Costs	(\$256,603)	
		<u>\$1,154,174</u>	
15	Office of Elections		
	Personnel Services	\$2,117,499	
	Operating Expenses	\$478,537	
		<u>\$2,596,036</u>	
16	Economic Development Authority		
	Personnel Services	\$3,137,414	
	Operating Expenses	\$3,658,092	
		<u>\$6,795,506</u>	
17	Office of the County Attorney		
	Personnel Services	\$5,974,425	
	Operating Expenses	\$468,123	
	Recovered Costs	(\$466,522)	
		<u>\$5,976,026</u>	
20	Department of Management and Budget		
	Personnel Services	\$2,530,989	
	Operating Expenses	\$189,609	
		<u>\$2,720,598</u>	
25	Business Planning and Support		
	Personnel Services	\$564,559	
	Operating Expenses	\$162,168	
	Recovered Costs	(\$376,528)	
		<u>\$350,199</u>	

Fund 001 - General Fund

AGENCY

26	Office of Capital Facilities		
	Personnel Services	\$8,862,576	
	Operating Expenses	\$8,200,067	
	Recovered Costs	<u>(\$6,349,278)</u>	
		\$10,713,365	
31	Land Development Services		
	Personnel Services	\$19,659,159	
	Operating Expenses	\$4,657,884	
	Recovered Costs	<u>(\$201,127)</u>	
		\$24,115,916	
35	Department of Planning and Zoning		
	Personnel Services	\$9,537,456	
	Operating Expenses	<u>\$788,585</u>	
		\$10,326,041	
36	Planning Commission		
	Personnel Services	\$454,791	
	Operating Expenses	<u>\$209,863</u>	
		\$664,654	
37	Office of the Financial and Program Auditor		
	Personnel Services	\$315,061	
	Operating Expenses	<u>\$15,166</u>	
		\$330,227	
38	Department of Housing and Community Development		
	Personnel Services	\$4,181,534	
	Operating Expenses	\$2,259,723	
	Recovered Costs	<u>(\$512,500)</u>	
		\$5,928,757	
39	Office of Human Rights & Equity Programs		
	Personnel Services	\$1,424,525	
	Operating Expenses	<u>\$120,045</u>	
		\$1,544,570	
40	Department of Transportation		
	Personnel Services	\$7,121,358	
	Operating Expenses	\$864,825	
	Recovered Costs	<u>(\$1,251,341)</u>	
		\$6,734,842	

Fund 001 - General Fund

AGENCY

41 Civil Service Commission

Personnel Services	\$337,550
Operating Expenses	\$191,747
	<u>\$529,297</u>

51 Fairfax County Park Authority

Personnel Services	\$20,604,158
Operating Expenses	\$4,689,283
Recovered Costs	(\$3,672,053)
	<u>\$21,621,388</u>

52 Fairfax County Public Library

Personnel Services	\$19,933,088
Operating Expenses	\$6,151,068
Recovered Costs	(\$48,245)
	<u>\$26,035,911</u>

57 Department of Tax Administration

Personnel Services	\$15,718,261
Operating Expenses	\$5,954,769
	<u>\$21,673,030</u>

67 Department of Family Services

Personnel Services	\$72,900,518
Operating Expenses	\$105,621,355
Recovered Costs	(\$1,637,834)
	<u>\$176,884,039</u>

68 Department of Administration for Human Services

Personnel Services	\$8,979,576
Operating Expenses	\$1,506,159
Recovered Costs	(\$64,143)
	<u>\$10,421,592</u>

70 Department of Information Technology

Personnel Services	\$20,417,871
Operating Expenses	\$13,271,806
Recovered Costs	(\$7,191,873)
	<u>\$26,497,804</u>

71 Health Department

Personnel Services	\$33,354,238
Operating Expenses	\$14,934,793
	<u>\$48,289,031</u>

Fund 001 - General Fund**AGENCY**

73	Office to Prevent and End Homelessness		
	Personnel Services	\$532,001	
	Operating Expenses	\$9,050,531	
		<u>\$9,582,532</u>	
79	Department of Neighborhood and Community Services		
	Personnel Services	\$14,473,595	
	Operating Expenses	\$17,510,010	
	Recovered Costs	(\$7,010,081)	
		<u>\$24,973,524</u>	
80	Circuit Court and Records		
	Personnel Services	\$8,034,599	
	Operating Expenses	\$1,998,576	
		<u>\$10,033,175</u>	
81	Juvenile and Domestic Relations District Court		
	Personnel Services	\$18,413,464	
	Operating Expenses	\$1,929,903	
		<u>\$20,343,367</u>	
82	Office of the Commonwealth's Attorney		
	Personnel Services	\$2,457,780	
	Operating Expenses	\$87,684	
		<u>\$2,545,464</u>	
85	General District Court		
	Personnel Services	\$1,165,865	
	Operating Expenses	\$863,263	
		<u>\$2,029,128</u>	
87	Unclassified Administrative Expenses		
	Operating Expenses	\$9,947,657	
	Recovered Costs	(\$166,030)	
		<u>\$9,781,627</u>	
89	Employee Benefits		
	Fringe Benefits	\$233,626,678	
	Operating Expenses	\$1,178,206	
		<u>\$234,804,884</u>	

Fund 001 - General Fund

AGENCY

90	Police Department	
	Personnel Services	\$136,953,611
	Operating Expenses	\$25,257,642
	Recovered Costs	<u>(\$697,406)</u>
		\$161,513,847
91	Office of the Sheriff	
	Personnel Services	\$51,283,995
	Operating Expenses	<u>\$9,367,197</u>
		\$60,651,192
92	Fire and Rescue Department	
	Personnel Services	\$137,322,180
	Operating Expenses	<u>\$23,188,250</u>
		\$160,510,430
93	Office of Emergency Management	
	Personnel Services	\$1,060,060
	Operating Expenses	<u>\$589,684</u>
		\$1,649,744

Fund 102 - Federal/State Grants

AGENCY

87	Unclassified Administrative Expenses	
	Grant Expenditures	\$62,960,909

FUND

100	County Transit Systems		
	Operating Expenses	\$76,129,311	
	Capital Equipment	\$5,720,000	
			<u>\$81,849,311</u>
103	Aging Grants and Programs		
	Grant Expenditures	\$7,824,306	
			<u>\$7,824,306</u>
104	Information Technology		
	IT Projects	\$5,467,349	
			<u>\$5,467,349</u>
105	Cable Communications		
	Personnel Services	\$4,691,124	
	Operating Expenses	\$4,896,096	
	Capital Equipment	\$300,000	
			<u>\$9,887,220</u>
106	Fairfax-Falls Church Community Services Board		
	Personnel Services	\$87,660,435	
	Operating Expenses	\$54,224,496	
	Recovered Costs	(\$1,326,511)	
			<u>\$140,558,420</u>
108	Leaf Collection		
	Operating Expenses	\$2,278,520	
	Capital Equipment	\$22,260	
			<u>\$2,300,780</u>
109	Refuse Collection and Recycling Operations		
	Personnel Services	\$9,544,426	
	Operating Expenses	\$9,438,088	
	Recovered Costs	(\$843,332)	
	Capital Equipment	\$1,038,500	
	Capital Projects	\$100,000	
			<u>\$19,277,682</u>
110	Refuse Disposal		
	Personnel Services	\$10,226,781	
	Operating Expenses	\$44,669,651	
	Recovered Costs	(\$688,840)	
	Capital Equipment	\$1,189,500	
			<u>\$55,397,092</u>

FUND

111	Reston Community Center		
	Personnel Services	\$4,379,896	
	Operating Expenses	\$2,867,245	
	Capital Equipment	\$9,000	
	Capital Projects	\$750,000	
		<u>\$8,006,141</u>	
112	Energy Resource Recovery Facility		
	Personnel Services	\$734,811	
	Operating Expenses	\$31,204,598	
	Capital Equipment	\$36,500	
		<u>\$31,975,909</u>	
113	McLean Community Center		
	Personnel Services	\$2,553,632	
	Operating Expenses	\$2,490,908	
	Capital Projects	\$263,500	
		<u>\$5,308,040</u>	
114	I-95 Refuse Disposal		
	Personnel Services	\$3,172,038	
	Operating Expenses	\$4,255,570	
	Capital Equipment	\$1,158,500	
		<u>\$8,586,108</u>	
115	Burgundy Village		
	Personnel Services	\$18,419	
	Operating Expenses	\$25,646	
		<u>\$44,065</u>	
116	Integrated Pest Management		
	Personnel Services	\$1,195,505	
	Operating Expenses	\$1,707,847	
		<u>\$2,903,352</u>	
118	Consolidated Community Funding Pool		
	Operating Expenses	\$8,970,687	
		<u>\$8,970,687</u>	
119	Contributory Fund		
	Operating Expenses	\$12,038,305	
		<u>\$12,038,305</u>	

FUND

120	E-911		
	Personnel Services	\$20,879,510	
	Operating Expenses	\$11,736,777	
	IT Projects	\$4,629,000	
		<u>\$37,245,287</u>	
121	Dulles Rail Phase I Transportation Improvement District		
	Bond Costs	\$13,350,000	
		<u>\$13,350,000</u>	
122	Dulles Rail Phase II Transportation Improvement District		
	Bond Costs	\$500,000	
		<u>\$500,000</u>	
124	County & Regional Transportation Projects		
	Personnel Services	\$1,775,322	
	Operating Expenses	\$1,756,871	
	Capital Projects	\$24,066,145	
		<u>\$27,598,338</u>	
125	Stormwater Services		
	Personnel Services	\$10,912,882	
	Operating Expenses	\$2,076,526	
	Recovered Costs	(\$1,714,832)	
	Capital Equipment	\$112,400	
	Capital Projects	\$16,613,024	
		<u>\$28,000,000</u>	
141	Elderly Housing Programs		
	Personnel Services	\$1,106,001	
	Operating Expenses	\$3,080,705	
		<u>\$4,186,706</u>	
142	Community Development Block Grant		
	Grant Expenditures	\$5,982,304	
		<u>\$5,982,304</u>	
143	Homeowner and Business Loan Programs		
	Operating Expenses	\$3,883,825	
		<u>\$3,883,825</u>	
144	Housing Trust Fund		
	Operating Expenses	\$840,000	
		<u>\$840,000</u>	

FUND

145	HOME Investment Partnership		
	Grant Expenditures		\$2,707,657
			<u>\$2,707,657</u>
200/201	Consolidated Debt Service		
	Bond Costs		\$287,575,052
			<u>\$287,575,052</u>
303	County Construction		
	Capital Projects		\$13,462,406
			<u>\$13,462,406</u>
306	NOVA Regional Park Authority		
	Capital Projects		\$2,700,000
			<u>\$2,700,000</u>
309	Metro Operations and Construction		
	Operating Expenses		\$28,141,231
			<u>\$28,141,231</u>
317	Capital Renewal Construction		
	Capital Projects		\$8,000,000
			<u>\$8,000,000</u>
319	The Penny for Affordable Housing		
	Capital Projects		\$13,458,400
			<u>\$13,458,400</u>
340	Housing Assistance Program		
	Capital Projects		\$515,000
			<u>\$515,000</u>
401	Sewer Operation and Maintenance		
	Personnel Services		\$29,641,961
	Operating Expenses		\$70,414,035
	Recovered Costs		(\$667,567)
	Capital Equipment		\$580,348
			<u>\$99,968,777</u>
402	Sewer Construction Improvements		
	Capital Projects		\$24,500,000
			<u>\$24,500,000</u>
403	Sewer Bond Parity Debt Service		
	Bond Costs		\$19,827,531
			<u>\$19,827,531</u>

FUND

407	Sewer Bond Subordinate Debt Service		
	Bond Costs		<u>\$24,910,740</u>
			\$24,910,740
408	Sewer Bond Construction		
	Capital Projects		<u>\$140,294,000</u>
			\$140,294,000
501	County Insurance Fund		
	Personnel Services	\$1,271,533	
	Operating Expenses	\$15,483,185	
	Recovered Costs	<u>(\$375,000)</u>	
			\$16,379,718
503	Department of Vehicle Services		
	Personnel Services	\$19,275,270	
	Operating Expenses	\$40,400,292	
	Capital Equipment	<u>\$9,891,685</u>	
			\$69,567,247
504	Document Services Division		
	Personnel Services	\$816,364	
	Operating Expenses	\$3,292,607	
	Capital Equipment	<u>\$1,941,816</u>	
			\$6,050,787
505	Technology Infrastructure Services		
	Personnel Services	\$6,224,403	
	Operating Expenses	\$20,735,745	
	Capital Equipment	<u>\$1,200,000</u>	
			\$28,160,148
506	Health Benefits Trust		
	Personnel Services	\$126,087,872	
	Operating Expenses	<u>\$659,000</u>	
			\$126,746,872
600	Uniformed Retirement		
	Personnel Services	\$351,703	
	Operating Expenses	<u>\$77,411,812</u>	
			\$77,763,515
601	County Employees' Retirement		
	Personnel Services	\$1,780,278	
	Operating Expenses	<u>\$212,202,580</u>	
			\$213,982,858

FUND

602	Police Officers Retirement		
	Personnel Services		\$351,703
	Operating Expenses		\$58,612,080
			<hr/>
			\$58,963,783
603	OPEB Trust Fund		
	Personnel Services		\$6,781,561
	Operating Expenses		\$60,668
			<hr/>
			\$6,842,229
700	Route 28 Taxing District		
	Operating Expenses		\$10,645,808
			<hr/>
			\$10,645,808

GIVEN under my hand this _____ day of April, 2010

By: _____
Nancy Vehrs
Clerk to the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2010 - June 30, 2011
Supported by the FY 2011 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax County, Virginia on April 27, 2010, at which time a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that the following appropriations are hereby made for the twelve (12) month period ending June 30, 2011 and be it further resolved that no money shall be drawn from the Treasury of the County nor shall any obligations for the expenditure of money be incurred, except pursuant to this appropriation resolution, or pursuant to such supplemental appropriation as may be made by this Board.

Appropriate to:

Schools

FUND

090	Public School Operating	
	Operating Expenditures	\$2,153,563,115
191	School Food & Nutrition Services	
	Operating Expenditures	\$83,017,202
192	School Grants & Self Supporting	
	Operating Expenditures	\$70,894,825
193	School Adult & Community Education	
	Operating Expenditures	\$10,952,394
390	School Construction	
	Capital Projects	\$165,582,149
590	School Insurance Fund	
	Operating Expenditures	\$19,112,490
591	School Health Benefits Trust Fund	
	Operating Expenditures	\$326,399,867
592	School Central Procurement	
	Operating Expenditures	\$14,000,000
691	Educational Employees' Retirement	
	Operating Expenses	\$175,427,519
692	School OPEB Trust Fund	
	Operating Expenses	\$26,047,000

GIVEN under my hand this _____ day of April, 2010

By: _____
 Nancy Vehrs
 Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2011

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax County, Virginia on April 27, 2010, at which time a quorum was present and voting, the following resolution was adopted:

For the Purposes of Fiscal Planning, the FY 2011 Budget Plan for the County of Fairfax, is hereby adopted as proposed with the following changes:

GENERAL FUND REQUIREMENTS AND RESOURCES

REQUIREMENTS:

Total Advertised General Fund Expenditures	\$1,184,527,510
Net Change to Advertised Expenditures	<u>\$9,082,001</u>
Approved General Fund Expenditures	\$1,193,609,511
Total Advertised Transfers from the General Fund	\$2,109,580,164
Net Change to Advertised Transfers Out	<u>\$4,929,239</u>
Approved Transfers from the General Fund	\$2,114,509,403
Advertised General Fund Total Requirements	\$3,294,107,674
Plus: Net Change in Expenditures	\$9,082,001
Plus: Net Change in Transfers Out	<u>\$4,929,239</u>
Approved General Fund Disbursements	\$3,308,118,914
Advertised General Fund Ending Balance	\$87,543,577
Net Change to Advertised Ending Balance	<u>(\$14,381,199)</u>
Approved General Fund Ending Balance	\$73,162,378
Approved General Fund Total Requirements	\$3,381,281,292

RESOURCES:

Advertised General Fund Beginning Balance	\$137,047,282
Net Change to Advertised General Fund Beginning Balance	<u>\$0</u>
Approved General Fund Beginning Balance	\$137,047,282
Total Advertised General Fund Receipts	\$3,237,974,570
Net Change to Advertised Receipts	<u>(\$369,959)</u>
Approved General Fund Receipts	\$3,237,504,611
Total Advertised General Fund Transfers into the General Fund	\$6,729,399
Net Change to Advertised Transfers In	<u>\$0</u>
Approved Transfers to the General Fund	\$6,729,399
Approved Total General Fund Resources	\$3,381,281,292

SUMMARY OF ALL FUNDS:

Total Advertised Expenditures	\$6,085,994,891
Net Change to Advertised Expenditures	<u>\$18,717,076</u>
Total Approved Funds	\$6,104,711,967
Total Advertised Estimated Resources	\$6,085,994,891
Net Change to Advertised Resources	<u>\$18,717,076</u>
Total Approved Estimated Resources	\$6,104,711,967

GIVEN under my hand this _____ day of April, 2010

By: _____
 Nancy Vehrs
 Clerk to the Board of Supervisors

**FY 2011 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance²	\$161,392,634	\$71,447,273	\$185,385,547	\$137,047,282	\$137,047,282	(\$48,338,265)	(26.07%)
Revenue							
Real Property Taxes	\$2,047,846,868	\$2,113,373,891	\$2,113,946,342	\$2,009,434,786	\$2,009,434,786	(\$104,511,556)	(4.94%)
Personal Property Taxes ³	316,413,436	280,880,652	286,697,898	287,310,921	287,310,921	613,023	0.21%
General Other Local Taxes	460,416,709	449,147,701	444,517,254	474,881,301	474,881,301	30,364,047	6.83%
Permit, Fees & Regulatory Licenses	24,494,049	32,575,391	27,676,152	27,719,593	27,719,593	43,441	0.16%
Fines & Forfeitures	16,444,077	17,426,083	16,770,919	16,772,801	16,868,801	97,882	0.58%
Revenue from Use of Money & Property	40,013,890	14,162,838	23,696,206	18,309,869	18,309,869	(5,386,337)	(22.73%)
Charges for Services	61,862,075	62,150,200	62,871,212	64,905,308	65,529,312	2,658,100	4.23%
Revenue from the Commonwealth ³	317,125,695	306,868,199	305,837,254	300,756,604	299,666,641	(6,170,613)	(2.02%)
Revenue from the Federal Government	38,598,177	29,858,546	30,211,299	29,747,606	29,747,606	(463,693)	(1.53%)
Recovered Costs/Other Revenue	8,449,508	7,522,999	7,659,321	8,035,781	8,035,781	376,460	4.92%
Total Revenue	\$3,331,664,484	\$3,313,966,500	\$3,319,883,857	\$3,237,874,570	\$3,237,504,611	(\$82,379,246)	(2.48%)
Transfers In							
002 Revenue Stabilization Fund	\$18,742,740	\$0	\$0	\$0	\$0	\$0	-
105 Cable Communications	5,204,492	2,011,708	2,011,708	2,729,399	2,729,399	717,691	35.68%
144 Housing Trust Fund	1,000,000	0	0	0	0	0	-
302 Library Construction	1,912,794	0	0	0	0	0	-
303 County Construction	7,567,924	0	0	0	0	0	-
307 Pedestrian Walkway Improvements	12,626	0	0	0	0	0	-
311 County Bond Construction	2,500,000	0	500,000	0	0	(500,000)	(100.00%)
312 Public Safety Construction	4,194,059	3,000,000	3,000,000	0	0	(3,000,000)	(100.00%)
503 Department of Vehicle Services	3,750,000	2,000,000	2,000,000	4,000,000	4,000,000	2,000,000	100.00%
505 Technology Infrastructure Services	100,000	4,610,443	4,610,443	0	0	(4,610,443)	(100.00%)
Total Transfers In	\$44,984,635	\$11,622,151	\$12,122,151	\$6,729,399	\$6,729,399	(\$5,392,752)	(44.49%)
Total Available	\$3,538,041,753	\$3,397,035,924	\$3,517,391,555	\$3,381,651,251	\$3,381,281,292	(\$136,110,263)	(3.87%)
Direct Expenditures							
Personnel Services	\$694,708,499	\$698,492,046	\$686,572,836	\$659,757,053	\$665,948,300	(\$20,624,536)	(3.00%)
Operating Expenses	367,356,399	342,761,017	383,415,478	336,427,019	339,317,773	(44,097,705)	(11.50%)
Recovered Costs	(53,928,981)	(49,581,746)	(44,407,404)	(45,283,240)	(45,283,240)	(875,836)	1.97%
Capital Equipment	1,544,185	430,675	828,509	0	0	(828,509)	(100.00%)
Fringe Benefits	199,304,869	216,886,165	227,530,234	233,626,678	233,626,678	6,096,444	2.68%
Total Direct Expenditures	\$1,208,984,971	\$1,208,988,157	\$1,253,939,653	\$1,184,527,510	\$1,193,609,511	(\$60,330,142)	(4.81%)

34

ATTACHMENT VI

**FY 2011 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Transfers Out							
002 Revenue Stabilization Fund	\$0	\$0	\$16,213,768	\$0	\$0	(\$16,213,768)	(100.00%)
090 Public School Operating	1,626,600,722	1,626,600,722	1,626,600,722	1,610,334,722	1,610,334,722	(16,266,000)	(1.00%)
100 County Transit Systems	33,377,083	23,812,367	21,562,367	28,932,198	31,992,047	10,429,680	48.37%
102 Federal/State Grant Fund	989,833	2,962,420	2,962,420	2,914,001	2,914,001	(48,419)	(1.63%)
103 Aging Grants & Programs	4,083,125	4,252,824	4,252,824	3,913,560	3,913,560	(339,264)	(7.98%)
104 Information Technology	17,021,805	7,380,258	13,430,258	3,225,349	3,225,349	(10,204,909)	(75.98%)
106 Fairfax-Falls Church Community Services Board	101,430,831	97,519,271	93,615,029	91,993,809	93,337,947	(277,082)	(0.30%)
112 Energy Resource Recovery (ERR) Facility	1,559,549	0	1,722,908	0	0	(1,722,908)	(100.00%)
117 Alcohol Safety Action Program	27,046	0	0	0	0	0	-
118 Consolidated Community Funding Pool	8,970,687	8,970,687	8,970,687	8,970,687	8,970,687	0	0.00%
119 Contributory Fund	13,823,053	12,935,440	12,935,440	12,038,305	12,038,305	(897,135)	(6.94%)
120 E-911 Fund	10,605,659	10,623,062	10,823,062	14,058,303	14,058,303	3,235,241	29.89%
125 Stormwater Services	0	0	362,967	0	0	(362,967)	(100.00%)
141 Elderly Housing Programs	1,491,723	2,033,225	2,033,225	1,989,225	1,989,225	(44,000)	(2.16%)
192 School Grants & Self Supporting Fund	0	0	0	0	0	0	-
200 County Debt Service	113,167,674	110,931,895	110,931,895	121,874,490	121,874,490	10,942,595	9.86%
201 School Debt Service	154,633,175	163,767,929	163,767,929	160,709,026	160,709,026	(3,058,903)	(1.87%)
303 County Construction	13,487,601	12,109,784	12,109,784	11,537,154	12,062,406	(47,378)	(0.39%)
309 Metro Operations & Construction	7,509,851	7,409,851	7,409,851	7,409,851	7,409,851	0	0.00%
312 Public Safety Construction	800,000	800,000	800,000	0	0	(800,000)	(100.00%)
317 Capital Renewal Construction	6,924,321	2,470,000	7,470,000	3,000,000	3,000,000	(4,470,000)	(59.84%)
318 Stormwater Management Program	0	0	0	0	0	0	-
319 The Penny for Affordable Housing Fund	0	0	0	0	0	0	-
340 Housing Assistance Program	695,000	695,000	515,000	515,000	515,000	0	0.00%
501 County Insurance Fund	19,572,497	13,866,251	15,616,251	13,866,251	13,866,251	(1,750,000)	(11.21%)
503 Department of Vehicle Services	4,000,000	0	0	0	0	0	-
504 Document Services Division	2,900,000	2,398,233	2,398,233	2,398,233	2,398,233	0	0.00%
603 OPEB Trust Fund	0	9,900,000	9,900,000	9,900,000	9,900,000	0	0.00%
Total Transfers Out	\$2,143,671,235	\$2,121,439,219	\$2,146,404,620	\$2,109,580,164	\$2,114,509,403	(\$31,895,217)	(1.49%)
Total Disbursements	\$3,352,656,206	\$3,330,427,376	\$3,400,344,273	\$3,294,107,674	\$3,308,118,914	(\$92,225,359)	(2.71%)

35

**FY 2011 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Total Ending Balance	\$185,385,547	\$66,608,548	\$117,047,282	\$87,543,577	\$73,162,378	(\$43,884,904)	(37.49%)
Less:							
Managed Reserve	\$68,447,273	\$66,608,548	\$68,006,885	\$65,882,153	\$66,162,378	(\$1,844,507)	(2.71%)
Audit Adjustments ⁴			728,086			(728,086)	(100.00%)
Balances used for FY 2010 Adopted ⁵	3,000,000					0	-
Balances held in reserve for FY 2011 ⁶			12,429,680			(12,429,680)	(100.00%)
Additional balances held in reserve for FY 2011 ⁷			542,445			(542,445)	(100.00%)
Third Quarter Reductions ⁸			35,340,186			(35,340,186)	(100.00%)
Reserve for State Cuts ⁹				21,661,424	7,000,000	7,000,000	-
Total Available	\$113,938,274	\$0	\$0	\$0	\$0	\$0	-

¹ The *FY 2010 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 20, 2010 on the *FY 2010 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2011 Adopted Budget Plan* volumes.

² The FY 2011 Beginning Balance includes \$20,000,000 set aside in reserve in Agency 89, Employee Benefits, at the *FY 2009 Carryover Review* for anticipated increases in the FY 2011 employer contribution rates for Retirement.

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 As a result of FY 2009 audit adjustments, an amount of \$728,086 was available to be held in reserve in FY 2010 and has been utilized to balance the FY 2011 budget.

⁵ An amount of \$3,000,000 from FY 2009 reserves was identified to be carried forward and was utilized to balance the *FY 2010 Adopted Budget Plan*.

⁶ As part of the *FY 2009 Carryover Review*, \$12,429,680 was identified to be held in reserve for FY 2011 requirements. It should be noted that this reserve has been utilized to balance the FY 2011 budget.

⁷ As part of the *FY 2010 Third Quarter Review*, an additional amount of \$542,445 was set aside and held in reserve for FY 2011 requirements. This balance was the result of decreased Managed Reserve requirements attributable to reductions taken as part of the *FY 2010 Third Quarter Review*. This reserve has been utilized to balance the FY 2011 budget.

⁸ As part of the *FY 2010 Third Quarter Review*, \$35,340,186 in reductions were taken and set aside in reserve for FY 2011 requirements. It should be noted that this reserve has been utilized to balance the FY 2011 budget.

⁹ An amount of \$21,661,424 was set aside in reserve as part of the *FY 2011 Advertised Budget Plan* to offset potential reductions in state revenue beyond those accommodated within FY 2011 revenue estimates. During their deliberations on the FY 2011 budget, the Board of Supervisors used a portion of this reserve, based on updated state budget information, to restore critical programs. The remaining balance in the reserve is \$7,000,000.

36

FY 2011 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Legislative-Executive Functions / Central Services								
01	Board of Supervisors	\$4,513,312	\$5,000,232	\$4,985,232	\$4,957,737	\$4,876,387	(\$108,845)	(2.18%)
02	Office of the County Executive	6,658,003	5,975,353	6,120,641	5,789,394	5,789,394	(331,247)	(5.41%)
04	Department of Cable and Consumer Services	1,376,403	1,188,859	1,361,549	997,077	997,077	(364,472)	(26.77%)
06	Department of Finance	8,784,567	8,693,661	8,903,770	8,515,509	8,515,509	(388,261)	(4.36%)
11	Department of Human Resources	6,581,509	6,500,193	6,689,193	6,983,752	6,983,752	294,559	4.40%
12	Department of Purchasing and Supply Management	5,238,637	5,347,049	5,135,337	4,889,371	4,889,371	(245,966)	(4.79%)
13	Office of Public Affairs	1,478,132	1,243,325	1,356,596	1,154,174	1,154,174	(202,422)	(14.92%)
15	Office of Elections	4,357,047	2,660,775	3,015,619	2,596,036	2,596,036	(419,583)	(13.91%)
17	Office of the County Attorney	6,405,436	6,191,351	6,264,099	5,976,026	5,976,026	(288,073)	(4.60%)
20	Department of Management and Budget	2,973,078	2,750,598	2,883,293	2,720,598	2,720,598	(162,695)	(5.64%)
37	Office of the Financial and Program Auditor	226,973	248,877	248,877	248,877	330,227	81,350	32.69%
41	Civil Service Commission	374,498	529,297	529,297	529,297	529,297	0	0.00%
57	Department of Tax Administration	24,272,113	21,673,030	22,039,547	21,673,030	21,673,030	(366,517)	(1.66%)
70	Department of Information Technology	28,663,585	27,324,348	29,789,259	26,497,804	26,497,804	(3,291,455)	(11.05%)
	Total Legislative-Executive Functions / Central Services	\$101,903,293	\$95,326,948	\$99,322,309	\$93,528,682	\$93,528,682	(\$5,793,627)	(5.83%)
Judicial Administration								
80	Circuit Court and Records	\$10,234,230	\$10,151,591	\$10,467,709	\$9,779,905	\$10,033,175	(\$434,534)	(4.15%)
82	Office of the Commonwealth's Attorney	2,505,994	2,621,478	2,574,528	2,545,464	2,545,464	(29,064)	(1.13%)
85	General District Court	2,407,159	2,292,959	2,438,933	2,292,959	2,029,128	(409,805)	(16.80%)
91	Office of the Sheriff	18,324,915	18,474,113	17,327,200	16,870,074	17,133,905	(193,295)	(1.12%)
	Total Judicial Administration	\$33,472,298	\$33,540,141	\$32,808,370	\$31,488,402	\$31,741,672	(\$1,066,698)	(3.25%)
Public Safety								
04	Department of Cable and Consumer Services	\$1,013,722	\$859,478	\$859,568	\$790,919	\$790,919	(\$68,649)	(7.99%)
31	Land Development Services	10,014,812	11,674,062	9,456,953	9,193,297	9,193,297	(263,656)	(2.79%)
81	Juvenile and Domestic Relations District Court	21,123,617	21,283,778	21,019,061	20,343,367	20,343,367	(675,694)	(3.21%)
90	Police Department	171,857,413	170,925,549	169,867,692	158,638,650	161,513,847	(8,353,845)	(4.92%)
91	Office of the Sheriff	41,640,998	46,650,735	44,276,243	43,357,287	43,517,287	(758,956)	(1.71%)
92	Fire and Rescue Department	164,698,315	168,382,676	172,811,927	158,001,165	160,510,430	(12,301,497)	(7.12%)
93	Office of Emergency Management	1,826,653	1,759,744	2,156,881	1,649,744	1,649,744	(507,137)	(23.51%)
	Total Public Safety	\$412,175,530	\$421,536,022	\$420,448,325	\$391,974,429	\$397,518,891	(\$22,929,434)	(5.45%)
Public Works								
08	Facilities Management Department	\$50,669,910	\$48,069,887	\$50,660,990	\$50,445,185	\$50,445,185	(\$215,805)	(0.43%)
25	Business Planning and Support	342,029	351,199	351,199	350,199	350,199	(1,000)	(0.28%)
26	Office of Capital Facilities	11,432,331	10,746,365	10,746,365	10,713,365	10,713,365	(33,000)	(0.31%)
29	Stormwater Management ²	3,413,817	0	0	0	0	0	-
87	Unclassified Administrative Expenses ²	425,357	3,679,920	5,365,867	3,765,867	3,765,867	(1,600,000)	(29.82%)
	Total Public Works	\$66,283,444	\$62,847,371	\$67,124,421	\$65,274,616	\$65,274,616	(\$1,849,805)	(2.76%)

57

FY 2011 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Health and Welfare								
67	Department of Family Services	\$197,906,806	\$188,459,731	\$200,501,588	\$176,837,229	\$176,884,039	(\$23,617,549)	(11.78%)
68	Department of Administration for Human Services	10,968,454	10,239,294	10,747,030	10,421,592	10,421,592	(325,438)	(3.03%)
69	Department of Systems Management for Human Services ³	5,544,605	5,798,524	5,795,489	0	0	(5,795,489)	(100.00%)
71	Health Department	47,421,046	47,188,900	50,158,466	48,289,031	48,289,031	(1,869,435)	(3.73%)
73	Office to Prevent and End Homelessness	216,535	309,040	354,686	9,582,532	9,582,532	9,227,846	2601.69%
79	Department of Neighborhood and Community Services ³	0	0	0	24,973,524	24,973,524	24,973,524	-
Total Health and Welfare		\$262,057,446	\$251,995,489	\$267,557,259	\$270,103,908	\$270,150,718	\$2,593,459	0.97%
Parks, Recreation and Libraries								
50	Department of Community and Recreation Services ³	\$21,708,386	\$20,401,796	\$21,554,931	\$0	\$0	(\$21,554,931)	(100.00%)
51	Fairfax County Park Authority	25,681,402	23,592,766	23,715,200	20,926,432	21,621,388	(2,093,812)	(8.83%)
52	Fairfax County Public Library	31,451,366	28,422,065	30,126,704	25,309,168	26,035,911	(4,090,793)	(13.58%)
Total Parks, Recreation and Libraries		\$78,841,154	\$72,416,627	\$75,396,835	\$46,235,600	\$47,657,299	(\$27,739,536)	(36.79%)
Community Development								
16	Economic Development Authority	\$6,610,087	\$6,797,506	\$6,797,506	\$6,795,506	\$6,795,506	(\$2,000)	(0.03%)
31	Land Development Services	14,877,831	15,985,758	15,595,941	14,922,619	14,922,619	(673,322)	(4.32%)
35	Department of Planning and Zoning	11,318,041	10,627,729	11,365,519	10,326,041	10,326,041	(1,039,478)	(9.15%)
36	Planning Commission	716,084	711,851	712,103	664,654	664,654	(47,449)	(6.66%)
38	Department of Housing and Community Development	6,334,577	5,851,757	6,678,447	5,928,757	5,928,757	(749,690)	(11.23%)
39	Office of Human Rights and Equity Programs	1,690,020	1,694,034	1,681,886	1,544,570	1,544,570	(137,316)	(8.16%)
40	Department of Transportation	7,566,462	7,397,983	11,217,245	6,734,842	6,734,842	(4,482,403)	(39.96%)
Total Community Development		\$49,113,102	\$49,066,618	\$54,048,647	\$46,916,989	\$46,916,989	(\$7,131,658)	(13.19%)
Non-Departmental								
87	Unclassified Administrative Expenses	\$3,988,686	\$4,200,000	\$7,259,645	\$4,200,000	\$6,015,760	(\$1,243,885)	(17.13%)
89	Employee Benefits	201,150,018	218,058,941	229,973,842	234,804,884	234,804,884	4,831,042	2.10%
Total Non-Departmental		\$205,138,704	\$222,258,941	\$237,233,487	\$239,004,884	\$240,820,644	\$3,587,157	1.51%
Total General Fund Direct Expenditures		\$1,208,984,971	\$1,208,988,157	\$1,253,939,653	\$1,184,527,510	\$1,193,609,511	(\$60,330,142)	(4.81%)

¹ The FY 2010 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 20, 2010 on the FY 2010 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2011 Adopted Budget Plan volumes.

² As part of the FY 2010 Adopted Budget Plan, all activity related to stormwater management requirements in Agency 29, Stormwater Management, was moved to Fund 125, Stormwater Services. Additionally, it should be noted that funding associated with salary and operating costs supporting non-stormwater management functions, including transportation operations maintenance previously funded by the General Fund in Agency 29, Stormwater Management, was moved to Agency 87, Unclassified Administrative Expenses - Public Works Contingencies.

³ As part of the FY 2011 Advertised Budget Plan, all activity in Agency 50, Community and Recreation Services, and Agency 69, Systems Management for Human Services, has been moved to Agency 79, Department of Neighborhood and Community Services, as part of a major consolidation initiative to maximize operational efficiencies, redesign access and delivery of services, and strengthen neighborhood and community capacity.

**FY 2011 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2009 Estimate	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
GOVERNMENTAL FUNDS								
G00 General Fund Group								
001 General Fund	\$1,278,692,402	\$1,208,984,971	\$1,208,988,157	\$1,253,939,653	\$1,184,527,510	\$1,193,609,511	(\$60,330,142)	(4.81%)
G10 Special Revenue Funds								
090 Public School Operating ²	\$2,228,802,028	\$2,138,355,614	\$2,119,183,415	\$2,206,246,417	\$2,153,563,115	\$2,153,563,115	(\$52,683,302)	(2.39%)
100 County Transit Systems	85,261,041	60,843,466	78,973,561	98,837,662	78,202,026	81,849,311	(16,988,351)	(17.19%)
102 Federal/State Grant Fund	137,309,848	49,622,143	59,793,664	144,228,345	62,960,909	62,960,909	(81,267,436)	(56.35%)
103 Aging Grants & Programs	10,410,173	7,141,137	7,636,068	11,193,849	7,824,306	7,824,306	(3,369,543)	(30.10%)
104 Information Technology	57,942,887	14,991,339	9,480,676	57,984,875	5,467,349	5,467,349	(52,517,526)	(90.57%)
105 Cable Communications	17,089,664	9,779,565	9,614,852	15,295,646	9,887,220	9,887,220	(5,408,426)	(35.36%)
106 Fairfax-Falls Church Community Services Board	153,158,509	141,557,222	142,705,098	150,959,539	139,214,282	140,558,420	(10,401,119)	(6.89%)
108 Leaf Collection	2,842,376	2,362,895	2,434,340	2,434,340	2,300,780	2,300,780	(133,560)	(5.49%)
109 Refuse Collection and Recycling Operations	22,665,690	20,487,275	21,121,251	23,285,876	19,277,682	19,277,682	(4,008,194)	(17.21%)
110 Refuse Disposal	73,787,216	57,177,280	60,286,236	66,501,528	55,397,092	55,397,092	(11,104,436)	(16.70%)
111 Reston Community Center	11,108,351	8,754,147	7,154,296	8,519,985	8,006,141	8,006,141	(513,844)	(6.03%)
112 Energy Resource Recovery (ERR) Facility	39,460,913	35,620,895	36,319,643	38,071,370	31,975,909	31,975,909	(6,095,461)	(16.01%)
113 McLean Community Center	5,258,916	4,040,270	4,992,263	5,703,976	5,308,040	5,308,040	(395,936)	(6.94%)
114 I-95 Refuse Disposal	23,422,265	7,544,609	8,761,424	24,233,518	8,586,108	8,586,108	(15,647,410)	(64.57%)
115 Burgundy Village Community Center	45,295	27,805	45,333	45,333	44,065	44,065	(1,268)	(2.80%)
116 Integrated Pest Management Program	2,976,195	2,263,411	2,876,591	3,246,904	2,903,352	2,903,352	(343,552)	(10.58%)
118 Consolidated Community Funding Pool	9,103,600	8,807,864	8,970,687	9,266,423	8,970,687	8,970,687	(295,736)	(3.19%)
119 Contributory Fund	13,823,053	13,813,986	12,935,440	12,935,440	12,038,305	12,038,305	(897,135)	(6.94%)
120 E-911 Fund	50,413,110	40,858,659	35,829,201	44,831,136	37,245,287	37,245,287	(7,585,849)	(16.92%)
121 Dulles Rail Phase I Transportation Improvement District	26,000,000	25,015,000	13,350,000	52,350,000	13,350,000	13,350,000	(39,000,000)	(74.50%)
122 Dulles Rail Phase II Transportation Improvement District ³	0	0	0	0	500,000	500,000	500,000	-
124 County & Regional Transportation Projects	74,065,336	5,790,421	35,392,788	132,170,111	27,598,338	27,598,338	(104,571,773)	(79.12%)
125 Stormwater Services ⁴	0	0	10,250,000	15,937,967	28,000,000	28,000,000	12,062,033	75.68%
141 Elderly Housing Programs	3,933,994	3,425,946	4,099,238	4,546,796	4,186,706	4,186,706	(360,090)	(7.92%)
142 Community Development Block Grant	15,480,118	6,467,313	5,928,982	17,887,472	5,982,304	5,982,304	(11,905,168)	(66.56%)
143 Homeowner and Business Loan Programs	8,287,475	4,554,704	1,870,161	8,832,635	3,883,825	3,883,825	(4,948,810)	(56.03%)
144 Housing Trust Fund	7,449,673	1,173,376	1,250,000	6,331,697	840,000	840,000	(5,491,697)	(86.73%)
145 HOME Investment Partnerships Grant	8,704,674	3,966,637	2,448,682	7,585,726	2,707,657	2,707,657	(4,878,069)	(64.31%)
191 School Food & Nutrition Services	74,279,132	68,306,545	67,938,171	79,679,668	83,017,202	83,017,202	3,337,534	4.19%
192 School Grants & Self Supporting ⁵	88,991,139	62,104,388	70,177,117	100,745,088	70,894,825	70,894,825	(29,850,263)	(29.63%)
193 School Adult & Community Education	12,912,634	10,853,826	11,373,177	11,922,771	10,952,394	10,952,394	(970,377)	(8.14%)
Total Special Revenue Funds	\$3,264,985,305	\$2,815,707,738	\$2,853,192,355	\$3,361,812,093	\$2,901,085,906	\$2,906,077,329	(\$455,734,764)	(13.56%)
G20 Debt Service Funds								
200/201 Consolidated Debt Service	\$281,503,678	\$278,301,619	\$279,686,710	\$290,207,893	\$287,575,052	\$287,575,052	(\$2,632,841)	(0.91%)
Total Debt Service Funds	\$281,503,678	\$278,301,619	\$279,686,710	\$290,207,893	\$287,575,052	\$287,575,052	(\$2,632,841)	(0.91%)

39

ATTACHMENT VI

**FY 2011 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2009 Estimate	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
G30 Capital Project Funds								
301 Contributed Roadway Improvement Fund	\$41,602,881	\$1,183,096	\$3,455,996	\$45,110,408	\$0	\$0	(\$45,110,408)	(100.00%)
302 Library Construction	36,634,476	5,699,010	0	30,949,743	0	0	(30,949,743)	(100.00%)
303 County Construction	69,840,436	24,744,255	13,624,784	69,350,292	12,937,154	13,462,406	(55,887,886)	(80.59%)
304 Transportation Improvements	153,670,305	12,066,829	0	137,913,306	0	0	(137,913,306)	(100.00%)
306 Northern Virginia Regional Park Authority	3,600,000	3,600,000	2,700,000	2,700,000	2,700,000	2,700,000	0	0.00%
307 Pedestrian Walkway Improvements	5,560,582	845,172	0	4,773,691	0	0	(4,773,691)	(100.00%)
309 Metro Operations & Construction	68,668,110	68,248,110	34,407,058	29,559,403	28,141,231	28,141,231	(1,418,172)	(4.80%)
311 County Bond Construction	95,165,675	19,842,661	0	80,228,756	0	0	(80,228,756)	(100.00%)
312 Public Safety Construction	157,112,020	24,616,587	800,000	134,799,432	0	0	(134,799,432)	(100.00%)
314 Neighborhood Improvement Program	347,024	11,986	0	148,485	0	0	(148,485)	(100.00%)
315 Commercial Revitalization Program	4,421,752	433,897	0	4,575,251	0	0	(4,575,251)	(100.00%)
316 Pro Rata Share Drainage Construction	16,518,033	4,144,554	0	14,723,479	0	0	(14,723,479)	(100.00%)
317 Capital Renewal Construction	30,850,272	5,460,233	6,795,000	37,671,555	8,000,000	8,000,000	(29,671,555)	(78.76%)
318 Stormwater Management Program	50,217,927	22,809,323	0	22,085,406	0	0	(22,085,406)	(100.00%)
319 The Penny for Affordable Housing Fund	25,213,397	14,615,084	10,270,000	23,461,206	9,340,000	13,458,400	(10,002,806)	(42.64%)
340 Housing Assistance Program	10,127,706	1,622,249	695,000	9,014,216	515,000	515,000	(8,499,216)	(94.29%)
370 Park Authority Bond Construction	100,059,800	19,079,048	0	81,879,185	0	0	(81,879,185)	(100.00%)
390 School Construction	403,956,923	147,938,046	165,186,849	534,378,991	165,582,149	165,582,149	(368,796,842)	(69.01%)
Total Capital Project Funds	\$1,273,567,319	\$376,960,140	\$237,934,687	\$1,263,322,805	\$227,215,534	\$231,859,186	(\$1,031,463,619)	(81.65%)
TOTAL GOVERNMENTAL FUNDS	\$6,098,748,704	\$4,679,954,468	\$4,579,801,909	\$6,169,282,444	\$4,600,404,002	\$4,619,121,078	(\$1,550,161,366)	(25.13%)
PROPRIETARY FUNDS								
G40 Enterprise Funds								
401 Sewer Operation and Maintenance	\$89,451,573	\$85,527,338	\$97,747,265	\$98,365,426	\$99,968,777	\$99,968,777	\$1,603,351	1.63%
402 Sewer Construction Improvements	44,934,433	19,964,633	18,000,000	42,969,800	24,500,000	24,500,000	(18,469,800)	(42.98%)
403 Sewer Bond Parity Debt Service	10,649,456	7,160,943	6,663,681	10,886,182	19,827,531	19,827,531	8,941,349	82.13%
407 Sewer Bond Subordinate Debt Service	23,051,559	22,956,985	24,333,391	24,333,391	24,910,740	24,910,740	577,349	2.37%
408 Sewer Bond Construction	127,829,433	42,333,567	0	100,705,727	140,294,000	140,294,000	39,588,273	39.31%
Total Enterprise Funds	\$295,916,454	\$177,943,466	\$146,744,337	\$277,260,526	\$309,501,048	\$309,501,048	\$32,240,522	11.63%

OK

**FY 2011 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2009 Estimate	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
G50 Internal Service Funds								
501 County Insurance Fund	\$18,962,345	\$23,369,243	\$16,379,718	\$18,129,718	\$16,379,718	\$16,379,718	(\$1,750,000)	(9.65%)
503 Department of Vehicle Services	98,231,550	66,213,154	75,139,044	80,066,491	69,567,247	69,567,247	(10,499,244)	(13.11%)
504 Document Services Division	9,474,763	6,825,384	7,090,056	8,495,757	6,050,787	6,050,787	(2,444,970)	(28.78%)
505 Technology Infrastructure Services	31,675,877	28,817,984	27,199,395	26,520,043	28,160,148	28,160,148	1,640,105	6.18%
506 Health Benefits Trust Fund	121,313,556	107,775,917	111,310,921	123,108,171	126,746,872	126,746,872	3,638,701	2.96%
590 School Insurance Fund	18,851,456	10,382,542	16,865,996	18,845,206	19,112,490	19,112,490	267,284	1.42%
591 School Health Benefits Trust	295,868,386	247,366,127	316,798,616	311,799,857	326,399,867	326,399,867	14,600,010	4.68%
592 School Central Procurement	14,000,000	11,046,063	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$608,377,933	\$501,796,414	\$584,783,746	\$600,965,243	\$606,417,129	\$606,417,129	\$5,451,886	0.91%
TOTAL PROPRIETARY FUNDS	\$904,294,387	\$679,739,880	\$731,528,083	\$878,225,769	\$915,918,177	\$915,918,177	\$37,692,408	4.29%
FIDUCIARY FUNDS								
G60 Trust Funds								
600 Uniformed Employees Retirement Trust Fund	\$65,497,656	\$60,042,279	\$67,321,188	\$67,324,901	\$77,763,515	\$77,763,515	\$10,438,614	15.50%
601 Fairfax County Employees' Retirement Trust Fund	200,529,874	186,787,200	201,035,956	201,053,281	213,982,858	213,982,858	12,929,577	6.43%
602 Police Retirement Trust Fund	53,869,906	47,991,155	51,846,109	54,849,822	58,963,783	58,963,783	4,113,961	7.50%
603 OPEB Trust Fund	12,690,457	12,686,979	6,677,881	15,077,881	6,842,229	6,842,229	(8,235,652)	(54.62%)
691 Educational Employees Retirement	170,527,894	155,347,715	180,448,550	167,775,061	175,427,519	175,427,519	7,652,458	4.56%
692 School OPEB Trust Fund	25,910,000	25,949,772	0	26,010,000	26,047,000	26,047,000	37,000	0.14%
Total Trust Funds	\$529,025,787	\$488,805,100	\$507,329,684	\$532,090,946	\$559,026,904	\$559,026,904	\$26,935,958	5.06%
G70 Agency Funds								
700 Route 28 Taxing District	\$13,353,431	\$13,261,146	\$12,591,673	\$12,598,694	\$10,645,808	\$10,645,808	(\$1,952,886)	(15.50%)
TOTAL FIDUCIARY FUNDS	\$542,379,218	\$502,066,246	\$519,921,357	\$544,689,640	\$569,672,712	\$569,672,712	\$24,983,072	4.59%
TOTAL APPROPRIATED FUNDS	\$7,545,422,309	\$5,861,760,594	\$5,831,251,349	\$7,592,197,853	\$6,085,994,891	\$6,104,711,967	(\$1,487,485,886)	(19.59%)
Less: Internal Service Funds⁶	(\$608,377,933)	(\$501,796,414)	(\$584,783,746)	(\$600,965,243)	(\$606,417,129)	(\$606,417,129)	(\$5,451,886)	0.91%
NET EXPENDITURES	\$6,937,044,376	\$5,359,964,180	\$5,246,467,603	\$6,991,232,610	\$5,479,577,762	\$5,498,294,838	(\$1,492,937,772)	(21.35%)

¹ The FY 2010 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 20, 2010 on the FY 2010 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2011 Adopted Budget Plan volumes.

² FY 2011 expenditures for Fund 090, Public School Operating, are reduced by \$74,071,359 to offset the discrepancy between the proposed Transfer Out from the General Fund and the Superintendent's Proposed Transfer In to Fund 090.

³ As part of the FY 2011 Advertised Budget Plan, Fund 122, Dulles Rail Phase II Transportation Improvement District, has been created to separately account for revenue received from the Phase II Dulles Rail Transportation Improvement District.

⁴ As part of the FY 2010 Adopted Budget Plan, all activity related to stormwater management requirements in Agency 29, Stormwater Management, was moved to Fund 125, Stormwater Services. This fund is supported by a levy of \$0.015 per \$100 of assessed real estate value to ensure support for both staff operating requirements and essential stormwater capital projects.

⁵ FY 2011 expenditures for Fund 192, School Grants & Self Supporting, are reduced by \$410,030 to offset the discrepancy between the proposed Transfer Out from Fund 105, Cable Communications, and the Superintendent's Proposed Transfer In to Fund 192.

⁶ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

1/4

**FY 2011 ADOPTED EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund Type/ Fund	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase/ (Decrease) over Revised	% Increase/ (Decrease) over Revised
HUMAN SERVICES							
G10 Special Revenue Funds							
117 Alcohol Safety Action Program	\$1,790,442	\$1,687,300	\$1,687,300	\$1,687,300	\$1,687,300	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)							
G70 Agency Funds							
703 Northern Virginia Regional Identification System	\$33,018	\$18,599	\$18,599	\$18,599	\$18,599	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT							
H94 Other Housing Funds							
940 FCRHA General Operating	\$3,125,571	\$2,862,266	\$2,597,765	\$2,406,754	\$2,406,754	(\$191,011)	(7.35%)
941 Fairfax County Rental Program	4,496,211	4,125,982	4,693,113	4,722,253	4,722,253	29,140	0.62%
945 Non-County Appropriated Rehabilitation Loan	0	25,000	26,467	25,000	25,000	(1,467)	(5.54%)
946 FCRHA Revolving Development	1,676,646	0	2,392,421	0	0	(2,392,421)	(100.00%)
948 FCRHA Private Financing	1,361,922	816,752	3,296,651	774,232	774,232	(2,522,419)	(76.51%)
949 Internal Service Fund	3,893,889	3,844,658	4,150,769	4,212,326	4,212,326	61,557	1.48%
950 Housing Partnerships	1,213,539	1,204,845	1,526,607	1,698,720	1,698,720	172,113	11.27%
965 Housing Grants Fund	240,997	0	282,923	0	0	(282,923)	(100.00%)
Total Other Housing Funds	\$16,008,775	\$12,879,503	\$18,966,716	\$13,839,285	\$13,839,285	(\$5,127,431)	(27.03%)
H96 Annual Contribution Contract							
966 Section 8 Annual Contribution	\$41,850,393	\$41,174,805	\$43,994,930	\$43,607,618	\$43,607,618	(\$387,312)	(0.88%)
967 Public Housing, Projects Under Management	8,927,080	7,776,740	9,348,831	9,181,813	9,181,813	(167,018)	(1.79%)
969 Public Housing, Projects Under Modernization	2,978,595	0	5,327,709	0	0	(5,327,709)	(100.00%)
Total Annual Contribution Contract	\$53,756,068	\$48,951,545	\$58,671,470	\$52,789,431	\$52,789,431	(\$5,882,039)	(10.03%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$69,764,843	\$61,831,048	\$77,638,186	\$66,628,716	\$66,628,716	(\$11,009,470)	(14.18%)

42

**FY 2011 ADOPTED EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund Type/ Fund	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan¹	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan	Increase/ (Decrease) over Revised	% Increase/ (Decrease) over Revised
FAIRFAX COUNTY PARK AUTHORITY							
P17 Special Revenue - Park Authority							
170 Park Revenue Fund	\$36,585,322	\$40,032,110	\$40,165,872	\$41,814,002	\$41,814,002	\$1,648,130	4.10%
P37 Capital Projects - Park Authority							
371 Park Capital Improvement Fund	\$5,354,458	\$0	\$18,310,873	\$0	\$0	(\$18,310,873)	(100.00%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$41,939,780	\$40,032,110	\$58,476,745	\$41,814,002	\$41,814,002	(\$16,662,743)	(28.49%)
TOTAL NON-APPROPRIATED FUNDS	\$113,528,083	\$103,569,057	\$137,820,830	\$110,148,617	\$110,148,617	(\$27,672,213)	(20.08%)

¹The *FY 2010 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 20, 2010 on the *FY 2010 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2011 Adopted Budget Plan* volumes.

43