

**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%)

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ATTACHMENT VI

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	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%)

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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.

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