

FY 2011

ADVERTISED BUDGET PLAN



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Financial, Statistical and Summary Tables

EXPLANATION OF SCHEDULES

General Fund Statement

General Fund Statement

Presents information for Fund 001, General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements, including revenues, transfers in from other funds, expenditures and transfers out to other funds and reserves. (page 238)

General Fund Direct Expenditures

Provides expenditure information, organized by Program Area and agency, with totals included for each Program Area and for the entire General Fund. (page 241)

Summary of Appropriated Funds

Summary of Appropriated Funds by Fund Type

Includes Budget Year Summary of Beginning Balance, Revenues by Category, Summary of Transfers In, Expenditures by Program Area, and Summary of Transfers Out for all Appropriated Funds. (page 243)

Revenue and Receipts by Fund - Summary of Appropriated Funds

Includes revenues for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 244)

Expenditures by Fund - Summary of Appropriated Funds

Includes expenditures for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 248)

Changes in Fund Balance - Summary of Appropriated Funds

Includes changes in fund balance for all appropriated funds by the three major fund groups - Governmental, Proprietary and Fiduciary funds. (page 251)

Tax Rates and Assessed Valuation

Summary of County Tax Rates

Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Sewage, Refuse Collection and Disposal, Consumer Utilities, E-911 Fees, and special taxing districts. (page 254)

Assessed Valuation, Tax Rates, Levies and Collections

Details the assessed valuation and levy of taxable Real Estate and Personal Property, reports actual and estimated collections and reflects the percentage of the total levy collected. (page 256)

Summary of Revenues

General Fund Revenues

Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year. (page 258)

Revenue from the Commonwealth

Summarizes revenues from the Commonwealth of Virginia by fund for the prior, current and upcoming fiscal year. (pages 273)

Revenue from the Federal Government

Summarizes revenues from the Federal government by fund for the prior, current and upcoming fiscal year. (pages 274)

Summary of Expenditures

Personnel Services Summary

Summarizes Personnel Services funding by major expense categories (regular salaries, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported funds, and Other Funds. (page 275)

Personnel Services by Agency

Displays Personnel Services funding, organized by fund, program area, and agency or fund. (page 277)

Summary of Employee Benefit Costs by Category

Provides a breakdown of expenditures for all employee benefits by individual category, including health insurance, dental insurance, life insurance, FICA (Social Security), unemployment, workers compensation, language proficiency pay, employee assistance programs and training. (page 280)

Distribution of Fringe Benefits by General Fund Agency

Combines personnel services, operating expenses, and capital equipment with fringe benefits expenditures for each General Fund agency to reflect a total cost per agency. (page 281)

Summary of General Fund Operating Expenditures by Object Code

Provides a breakdown of General Fund Operating Expenses by major expenditure categories (object codes) for the prior, current and upcoming fiscal year. (page 283)

County Funded Programs for School-Related Services

Summarizes all Fairfax County contributions to school-related programs. Congregating the General Fund transfer to the Schools, school debt service, and the numerous school-related programs funded in County agency budgets, reflects a more complete picture of how much the County spends on its schools on an annual basis. Provides additional expenditure data on County-funded programs for youth services (non-school related youth programs) and County-administered programs for school-related services, including programs for which the County has administrative oversight, but not sole funding responsibility. (page 284)

Services for Seniors

Summarizes contributions to services for seniors in General Fund and General Fund Supported agencies. (page 288)

Summary of Positions

Regular Positions All Funds

Displays the number of General Fund positions by Program Area, the number of positions in the General Fund Supported funds, and in Other funds. (page 295)

Summary of Position Changes

Provides the total position count for all agencies and funds with funding appropriated by the Board of Supervisors. The change in the position count for each year is broken out into categories, including positions which have been "Abolished", were necessary to support "New Facilities", or required for "Other Changes", including workload increases. Also included is the number of positions that were added by the Board of Supervisors at other times during the fiscal year, i.e. "Other Reviews." (page 296)

Position Summaries

Details the position count and staff year equivalents (SYE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions. (page 309)