FY 2012

ADOPTED BUDGET PLAN

Financial, Statistical and Summary Tables

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Note: For information on the FY 2012 Job Classification Plan and the FY 2012 Compensation Plan, please see the County's Department of Human Resources page at http://www.fairfaxcounty.gov/hr/Class/CLASS.HTM.

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 228)

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 231)

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 233)

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 234)

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 238)

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 241)

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 244)

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 246)

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 248)

Revenue from the Commonwealth
Summarizes revenues from the Commonwealth of Virginia by fund for the prior, current and upcoming fiscal year. (pages 262)

Revenue from the Federal Government
Summarizes revenues from the Federal government by fund for the prior, current and upcoming fiscal year. (pages 263)

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 264)

Personnel Services by Agency
Displays Personnel Services funding, organized by fund, program area, and agency or fund. (page 266)

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 269)

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 270)

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 272)

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 273)

Services for Older Adults
Summarizes contributions to services for seniors in General Fund and General Fund Supported agencies. (page 277)

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 284)

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 285)

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 297)