

**FY 2013 ADOPTED FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan¹	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Beginning Balance ²	\$240,276,899	\$131,175,478	\$236,235,961	\$128,063,659	\$132,124,545	(\$104,111,416)	(44.07%)
Revenue							
Real Property Taxes	\$2,019,836,905	\$2,035,455,407	\$2,046,834,982	\$2,106,652,081	\$2,116,497,573	\$69,662,591	3.40%
Personal Property Taxes ³	301,972,456	306,818,444	311,928,757	341,252,929	341,383,416	29,454,659	9.44%
General Other Local Taxes	505,517,224	488,212,410	508,140,549	523,937,338	523,937,338	15,796,789	3.11%
Permit, Fees & Regulatory Licenses	34,267,179	30,152,648	34,835,666	34,802,539	34,902,539	66,873	0.19%
Fines & Forfeitures	16,563,245	16,868,801	16,497,731	16,579,948	16,579,948	82,217	0.50%
Revenue from Use of Money & Property	18,808,108	16,711,665	19,678,898	17,286,968	17,286,968	(2,391,930)	(12.15%)
Charges for Services	64,096,781	64,161,281	64,161,281	66,981,067	67,111,067	2,949,786	4.60%
Revenue from the Commonwealth ³	309,027,234	301,926,375	306,039,947	305,581,391	309,759,748	3,719,801	1.22%
Revenue from the Federal Government	38,419,114	34,566,131	35,003,109	34,270,839	34,270,839	(732,270)	(2.09%)
Recovered Costs/Other Revenue	12,502,027	12,079,289	11,399,344	12,096,329	12,096,329	696,985	6.11%
Total Revenue	\$3,321,010,273	\$3,306,952,451	\$3,354,520,264	\$3,459,441,429	\$3,473,825,765	\$119,305,501	3.56%
Transfers In							
105 Cable Communications	2,729,399	6,901,043	6,901,043	4,270,457	4,270,457	(2,630,586)	(38.12%)
106 Fairfax-Falls Church Community Services Board	1,329,839	0	0	0	0	0	-
110 Refuse Disposal	0	0	0	0	2,500,000	2,500,000	-
503 Department of Vehicle Services	4,000,000	0	0	0	0	0	-
Total Transfers In	\$8,059,238	\$6,901,043	\$6,901,043	\$4,270,457	\$6,770,457	(\$130,586)	(1.89%)
Total Available	\$3,569,346,410	\$3,445,028,972	\$3,597,657,268	\$3,591,775,545	\$3,612,720,767	\$15,063,499	0.42%
Direct Expenditures							
Personnel Services	\$660,757,111	\$672,679,006	\$683,183,528	\$701,982,719	\$714,690,142	\$31,506,614	4.61%
Operating Expenses	331,749,713	345,473,612	393,103,616	349,038,740	350,157,414	(42,946,202)	(10.92%)
Recovered Costs	(40,377,359)	(44,628,451)	(44,404,524)	(46,637,404)	(46,637,404)	(2,232,880)	5.03%
Capital Equipment	2,243,064	0	1,010,201	0	28,590	(981,611)	(97.17%)
Fringe Benefits	233,953,137	262,890,861	263,037,207	282,704,352	285,503,060	22,465,853	8.54%
Total Direct Expenditures	\$1,188,325,666	\$1,236,415,028	\$1,295,930,028	\$1,287,088,407	\$1,303,741,802	\$7,811,774	0.60%

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	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan¹	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Transfers Out							
090 Public School Operating	\$1,611,590,477	\$1,610,834,722	\$1,610,834,722	\$1,683,322,285	\$1,683,322,285	\$72,487,563	4.50%
100 County Transit Systems	31,992,047	34,455,482	34,455,482	36,547,739	36,547,739	2,092,257	6.07%
102 Federal/State Grant Fund	2,914,001	4,250,852	4,250,852	4,627,729	4,627,729	376,877	8.87%
103 Aging Grants & Programs	2,961,489	0	0	0	0	0	-
104 Information Technology	19,025,349	5,281,579	16,181,579	5,281,579	5,281,579	(10,900,000)	(67.36%)
106 Fairfax-Falls Church Community Services Board	93,127,107	95,725,326	100,496,382	99,161,218	100,421,627	(74,755)	(0.07%)
112 Energy Resource Recovery (ERR) Facility	1,745,506	0	0	0	0	0	-
117 Alcohol Safety Action Program	0	0	0	171,958	171,958	171,958	-
118 Consolidated Community Funding Pool	8,970,687	8,970,687	8,970,687	9,419,221	9,867,755	897,068	10.00%
119 Contributory Fund	12,038,305	12,162,942	14,612,942	15,573,588	15,683,588	1,070,646	7.33%
120 E-911 Fund	14,058,303	14,058,303	14,376,992	14,664,865	15,256,778	879,786	6.12%
141 Elderly Housing Programs	1,989,225	1,989,225	2,004,183	2,030,905	2,043,297	39,114	1.95%
142 Community Development Block Grant	0	0	284,190	0	0	(284,190)	(100.00%)
200 County Debt Service	121,660,143	119,373,864	116,780,133	120,035,364	116,853,073	72,940	0.06%
201 School Debt Service	160,208,882	163,470,564	159,739,692	164,757,064	164,757,064	5,017,372	3.14%
303 County Construction	12,392,861	14,919,369	18,519,369	15,137,806	15,137,806	(3,381,563)	(18.26%)
304 Transportation Improvements	0	0	250,000	0	0	(250,000)	(100.00%)
307 Sidewalk Construction	0	100,000	100,000	300,000	300,000	200,000	200.00%
309 Metro Operations & Construction	7,409,851	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
312 Public Safety Construction	0	242,595	242,595	0	0	(242,595)	(100.00%)
317 Capital Renewal Construction	3,000,000	0	0	0	0	0	-
319 The Penny for Affordable Housing Fund	0	0	0	0	1,058,750	1,058,750	-
340 Housing Assistance Program	515,000	515,000	515,000	515,000	0	(515,000)	(100.00%)
501 County Insurance	22,887,317	21,017,317	27,054,366	21,017,317	21,017,317	(6,037,049)	(22.31%)
504 Document Services Division	2,398,233	2,398,233	2,398,233	2,398,233	2,398,233	0	0.00%
603 OPEB Trust Fund	13,900,000	20,000,000	27,737,000	28,000,000	28,000,000	263,000	0.95%
Total Transfers Out	\$2,144,784,783	\$2,141,064,356	\$2,171,102,695	\$2,234,260,167	\$2,234,044,874	\$62,942,179	2.90%
Total Disbursements	\$3,333,110,449	\$3,377,479,384	\$3,467,032,723	\$3,521,348,574	\$3,537,786,676	\$70,753,953	2.04%
Total Ending Balance	\$236,235,961	\$67,549,588	\$130,624,545	\$70,426,971	\$74,934,091	(\$55,690,454)	(42.63%)

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	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan ¹	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Less:							
Managed Reserve	\$68,041,222	\$67,549,588	\$69,340,654	\$70,426,971	\$70,755,734	\$1,415,080	2.04%
Reserve for FY 2011/FY 2012 ⁴	23,953,143					0	-
FY 2010 Audit Adjustments ⁵	2,539,239					0	-
Additional FY 2011 Revenue ⁶	7,339,516					0	-
FY 2011 Third Quarter Reductions ⁷	9,580,000					0	-
Reserve for Board Consideration ⁸	4,722,358					0	-
Retirement Reserve ⁹	15,000,000					0	-
Reserve to address FY 2013 Budget Shortfall ¹⁰			28,693,163			(28,693,163)	(100.00%)
FY 2011 Audit Adjustments ¹¹			623,117			(623,117)	(100.00%)
Additional FY 2012 Revenue ¹²			29,505,454			(29,505,454)	(100.00%)
FY 2012 Third Quarter Reserve ¹³			2,462,157			(2,462,157)	(100.00%)
Reserve to address State/Federal Reductions ¹⁴					4,178,357	4,178,357	-
Total Available	\$105,060,483	\$0	\$0	\$0	\$0	\$0	-

¹ The FY 2012 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 24, 2012 on the FY 2012 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2013 Adopted Budget Plan volumes.

² The FY 2013 Adopted Budget Plan Beginning Balance includes \$1,500,000 set aside in reserve in Agency 87, Unclassified Administrative Expenses, for the Child Care Assistance and Referral (CCAR) program for FY 2014. This funding has been utilized to balance the FY 2013 budget. Future funding for the CCAR program will be addressed during FY 2014 budget development.

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 part of the FY 2010 Carryover Review, \$23,953,143 was identified to be held in reserve for critical requirements in FY 2011 or to address the projected budget shortfall in FY 2012. This reserve was utilized to balance the FY 2012 budget.

⁵ As a result of FY 2010 audit adjustments, an amount of \$2,539,239 was available to be held in reserve in FY 2011 and was utilized to balance the FY 2012 budget.

⁶ Based on revised revenue estimates as of fall 2010, an amount of \$7,339,516 was available to be held in reserve in FY 2011 and was utilized to balance the FY 2012 budget.

⁷ As part of the FY 2011 Third Quarter Review, \$9,580,000 in reductions were taken and set aside in reserve. This amount was utilized to balance the FY 2012 budget.

⁸ As part of the FY 2011 Third Quarter Review, a balance of \$4,722,358 was held in reserve for Board of Supervisors' consideration for the FY 2011 Third Quarter Review, the development of the FY 2012 budget, or future year requirements. As part of their budget deliberations, the Board utilized this amount in order to balance the FY 2012 budget.

⁹ As part of the FY 2010 Carryover Review, an amount of \$15,000,000 was set aside in reserve in Agency 89, Employee Benefits, for anticipated increases in the FY 2012 employer contribution rates for Retirement. This reserve was utilized to balance the FY 2012 budget.

¹⁰ As part of the FY 2011 Carryover Review, a balance of \$28,693,163 was held in reserve to address the projected budget shortfall in FY 2013 and has been utilized to balance the FY 2013 budget.

¹¹ As a result of FY 2011 audit adjustments, an amount of \$623,117 was available to be held in reserve in FY 2012 and has been utilized to balance the FY 2013 budget.

¹² Based on revised revenue estimates as of fall 2011, an amount of \$29,505,454 was available to be held in reserve in FY 2012 and has been utilized to balance the FY 2013 budget.

¹³ As part of the FY 2012 Third Quarter Review, a balance of \$2,462,157 was held in reserve for Board of Supervisors' consideration for the FY 2012 Third Quarter Review, the development of the FY 2013 budget, or future year requirements. This reserve has been utilized to balance the FY 2013 budget.

¹⁴ As part of their deliberations on the FY 2013 budget, the Board of Supervisors set aside \$4,178,357 in reserve to offset critical state and federal reductions to include requirements for the Community Services Board and other Human Service programs.