FY 2013 ADOPTED FUND STATEMENT
FUND 001, GENERAL FUND

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2011 Carryover	FY 2012 Third Quarter	Other Actions July - June	FY 2012 Revised Budget Plan	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance [1]	**$240,276,899**	**$131,175,478**	**$104,437,366**	**$0**	**$623,117**	**$236,235,961**	**$128,063,659**	**$132,124,545**	**($104,111,416)**	**(44.07%)**
Revenue [2]										
Real Property Taxes	$2,019,836,905	$2,035,455,407	$0	$4,567,077	$6,812,498	$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	0	693,627	4,416,686	311,928,757	341,252,929	341,383,416	29,454,659	9.44%
General Other Local Taxes	505,517,224	488,212,410	8,025,000	1,492,061	10,411,078	508,140,549	523,937,338	523,937,338	15,796,789	3.11%
Permit, Fees & Regulatory Licenses	34,267,179	30,152,648	0	822,611	3,860,407	34,835,666	34,802,539	34,902,539	66,873	0.19%
Fines & Forfeitures	16,563,245	16,868,801	0	0	(371,070)	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	0	60,000	2,907,233	19,678,898	17,286,968	17,286,968	(2,391,930)	(12.15%)
Charges for Services	64,096,781	64,161,281	0	0	0	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	2,530,000	(574,995)	2,158,567	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	0	436,978	0	35,003,109	34,270,839	34,270,839	(732,270)	(2.09%)
Recovered Costs/Other Revenue	12,502,027	12,079,289	10,000	0	(689,945)	11,399,344	12,096,329	12,096,329	696,985	6.11%
Total Revenue	**$3,321,010,273**	**$3,306,952,451**	**$10,565,000**	**$7,497,359**	**$29,505,454**	**$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	$0	$0	$0	$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	0	0	0	-
110 Refuse Disposal	0	0	0	0	0	0	0	2,500,000	2,500,000	-
503 Department of Vehicle Services	4,000,000	0	0	0	0	0	0	0	0	-
Total Transfers In	**$8,059,238**	**$6,901,043**	**$0**	**$0**	**$0**	**$6,901,043**	**$4,270,457**	**$6,770,457**	**($130,586)**	**(1.89%)**
Total Available	**$3,569,346,410**	**$3,445,028,972**	**$115,002,366**	**$7,497,359**	**$30,128,571**	**$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	$9,798,522	$223,000	$17,807	$682,718,335	$701,982,719	$714,690,142	$31,971,807	4.68%
Operating Expenses	331,749,713	345,473,612	48,466,480	(280,000)	(412,710)	393,247,382	349,038,740	350,157,414	(43,089,968)	(10.96%)
Recovered Costs	(40,377,359)	(44,628,451)	43,927	180,000	271,250	(44,133,274)	(46,637,404)	(46,637,404)	(2,504,130)	5.67%
Capital Equipment	2,243,064	0	936,725	0	123,653	1,060,378	0	28,590	(1,031,788)	(97.30%)
Fringe Benefits	233,953,137	262,890,861	3,146,346	(3,000,000)	0	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**	**$62,392,000**	**($2,877,000)**	**$0**	**$1,295,930,028**	**$1,287,088,407**	**$1,303,741,802**	**$7,811,774**	**0.60%**
Transfers Out										
090 Public School Operating [4]	$1,611,590,477	$1,610,834,722	$0	$0	$0	$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	0	0	0	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	0	0	0	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	0	0	0	-
104 Information Technology	19,025,349	5,281,579	10,900,000	0	0	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	1,169,980	3,601,076	0	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	0	0	0	-
117 Alcohol Safety Action Program	0	0	0	0	0	0	171,958	171,958	171,958	-
118 Consolidated Community Funding Pool	8,970,687	8,970,687	0	0	0	8,970,687	9,419,221	9,867,755	897,068	10.00%
119 Contributory Fund	12,038,305	12,162,942	250,000	2,200,000	0	14,612,942	15,573,588	15,683,588	1,070,646	7.33%
120 E-911 Fund	14,058,303	14,058,303	318,689	0	0	14,376,992	14,664,865	15,256,778	879,786	6.12%
141 Elderly Housing Programs	1,989,225	1,989,225	14,958	0	0	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	0	0	(284,190)	(100.00%)
200 County Debt Service	121,660,143	119,373,864	0	(2,593,731)	0	116,780,133	120,035,364	116,853,073	72,940	0.06%

FY 2013 ADOPTED FUND STATEMENT
FUND 001, GENERAL FUND

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2011 Carryover	FY 2012 Third Quarter	Other Actions July - June	FY 2012 Revised Budget Plan	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
201 School Debt Service	160,208,882	163,470,564	0	(3,730,872)	0	159,739,692	164,757,064	164,757,064	5,017,372	3.14%
303 County Construction	12,392,861	14,919,369	3,000,000	600,000	0	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	0	0	(250,000)	(100.00%)
307 Sidewalk Construction	0	100,000	0	0	0	100,000	300,000	300,000	200,000	200.00%
309 Metro Operations & Construction	7,409,851	11,298,296	0	0	0	11,298,296	11,298,296	11,298,296	0	0.00%
312 Public Safety Construction	0	242,595	0	0	0	242,595	0	0	(242,595)	(100.00%)
317 Capital Renewal Construction	3,000,000	0	0	0	0	0	0	0	0	-
319 The Penny for Affordable Housing Fund	0	0	0	0	0	0	0	1,058,750	1,058,750	-
340 Housing Assistance Program	515,000	515,000	0	0	0	515,000	515,000	0	(515,000)	(100.00%)
501 County Insurance	22,887,317	21,017,317	6,037,049	0	0	27,054,366	21,017,317	21,017,317	(6,037,049)	(22.31%)
504 Document Services Division	2,398,233	2,398,233	0	0	0	2,398,233	2,398,233	2,398,233	0	0.00%
603 OPEB Trust Fund	13,900,000	20,000,000	0	7,737,000	0	27,737,000	28,000,000	28,000,000	263,000	0.95%
Total Transfers Out	**$2,144,784,783**	**$2,141,064,356**	**$22,224,866**	**$7,813,473**	**$0**	**$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**	**$84,616,866**	**$4,936,473**	**$0**	**$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**	**$30,385,500**	**$2,560,886**	**$30,128,571**	**$130,624,545**	**$70,426,971**	**$74,934,091**	**($55,690,454)**	**(42.63%)**
Less:										
Managed Reserve	$68,041,222	$67,549,588	$1,692,337	$98,729		$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			(28,693,163)	(100.00%)
FY 2011 Audit Adjustments [11]					623,117	623,117			(623,117)	(100.00%)
Additional FY 2012 Revenue [2]					29,505,454	29,505,454			(29,505,454)	(100.00%)
FY 2012 Third Quarter Reserve [12]				2,462,157		2,462,157			(2,462,157)	(100.00%)
Reserve to address State/Federal Reductions [13]								4,178,357		
Total Available	**$105,060,483**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**-**

[1] 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.

[2] 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.

[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] 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.

[13] 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.