FY 2014
Adopted Budget Plan

General Fund Statement

FY 2014 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	$236,235,961	$132,124,545	$209,439,502	$87,940,348	$87,778,641	($121,660,861)	(58.09%)
Revenue [1]							
Real Property Taxes	$2,047,283,817	$2,116,497,573	$2,116,232,911	$2,228,384,045	$2,207,982,016	$91,749,105	4.34%
Personal Property Taxes [2]	316,918,241	341,383,416	340,539,570	336,319,930	336,067,422	(4,472,148)	(1.31%)
General Other Local Taxes	517,375,740	523,937,338	523,487,288	523,253,090	526,607,627	3,120,339	0.60%
Permit, Fees & Regulatory Licenses	36,843,892	34,902,539	35,747,734	35,193,936	36,870,254	1,122,520	3.14%
Fines & Forfeitures	14,084,487	13,595,913	14,612,835	14,863,219	14,863,219	250,384	1.71%
Revenue from Use of Money & Property	18,402,588	17,171,963	17,162,412	15,671,422	16,936,422	(225,990)	(1.32%)
Charges for Services	69,627,663	70,095,102	70,971,358	72,690,493	72,690,493	1,719,135	2.42%
Revenue from the Commonwealth [2]	304,693,149	307,254,837	305,781,821	303,204,341	306,918,671	1,136,850	0.37%
Revenue from the Federal Government	40,215,942	34,270,839	26,417,484	25,676,086	25,676,086	(741,398)	(2.81%)
Recovered Costs/Other Revenue	14,235,285	14,716,245	14,858,461	14,935,437	14,935,437	76,976	0.52%
Total Revenue	$3,379,680,804	$3,473,825,765	$3,465,811,874	$3,570,191,999	$3,559,547,647	$93,735,773	2.70%
Transfers In [1]							
Fund 20000 Consolidated Debt Service	$0	$0	$0	$8,000,000	$8,000,000	$8,000,000	-
Fund 40000 County Transit Systems	0	0	0	0	4,000,000	4,000,000	-
Fund 40030 Cable Communications	6,901,043	4,270,457	4,270,457	4,145,665	4,145,665	(124,792)	(2.92%)
Fund 40080 Integrated Pest Management	0	0	0	138,000	138,000	138,000	-
Fund 40100 Stormwater Services	0	0	0	1,000,000	1,000,000	1,000,000	-
Fund 40140 Refuse Collection and Recycling Operations	0	0	0	535,000	535,000	535,000	-
Fund 40150 Refuse Disposal	0	2,500,000	2,500,000	535,000	535,000	(1,965,000)	(78.60%)
Fund 40160 Energy Resource Recovery (ERR) Facility	0	0	0	42,000	42,000	42,000	-
Fund 40170 I-95 Refuse Disposal	0	0	0	175,000	175,000	175,000	-
Fund 60010 Department of Vehicle Services	0	0	0	0	1,224,931	1,224,931	-
Fund 60030 Technology Infrastructure Services	0	0	0	1,500,000	1,500,000	1,500,000	-
Fund 69010 Sewer Operation and Maintenance	0	0	0	1,800,000	1,800,000	1,800,000	-
Fund 80000 Park Revenue	0	0	0	775,000	775,000	775,000	-
Total Transfers In	$6,901,043	$6,770,457	$6,770,457	$18,645,665	$23,870,596	$17,100,139	252.57%
Total Available	$3,622,817,808	$3,612,720,767	$3,682,021,833	$3,676,778,012	$3,671,196,884	($10,824,949)	(0.29%)
Direct Expenditures [1]							
Personnel Services	$675,284,262	$714,121,262	$715,259,563	$719,448,146	$722,847,458	$7,587,895	1.06%
Operating Expenses	347,122,547	349,054,235	377,233,174	334,829,164	333,347,232	(43,885,942)	(11.63%)
Recovered Costs	(41,240,697)	(45,656,331)	(45,566,863)	(44,575,824)	(44,575,824)	991,039	(2.17%)
Capital Equipment	1,001,360	28,590	1,367,579	220,968	220,968	(1,146,611)	(83.84%)
Fringe Benefits	260,108,139	286,194,046	283,775,202	298,676,731	297,561,471	13,786,269	4.86%
Total Direct Expenditures	$1,242,275,611	$1,303,741,802	$1,332,068,655	$1,308,599,185	$1,309,401,305	($22,667,350)	(1.70%)

FY 2014 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out [1]							
Fund S10000 School Operating	$1,610,834,722	$1,683,322,285	$1,683,322,285	$1,716,988,731	$1,716,988,731	$33,666,446	2.00%
Fund 10010 Revenue Stabilization	0	0	1,680,445	0	0	(1,680,445)	(100.00%)
Fund 10020 Community Funding Pool	8,970,687	9,867,755	9,867,755	9,867,755	9,867,755	0	0.00%
Fund 10030 Contributory Fund	14,612,942	15,683,588	15,683,588	13,365,975	13,370,975	(2,312,613)	(14.75%)
Fund 10040 Information Technology	16,181,579	5,281,579	14,281,579	2,913,280	2,913,280	(11,368,299)	(79.60%)
Fund 20000 County Debt Service	116,780,133	116,853,073	116,853,073	118,797,992	118,797,992	1,944,919	1.66%
Fund 20001 School Debt Service	159,739,692	164,757,064	164,757,064	172,367,649	172,367,649	7,610,585	4.62%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	18,519,369	15,137,806	16,554,569	13,833,202	11,933,202	(4,621,367)	(27.92%)
Fund 30050 Transportation Improvements	250,000	0	200,000	0	0	(200,000)	(100.00%)
Fund 30060 Pedestrian Walkway Improvements	100,000	300,000	300,000	100,000	100,000	(200,000)	(66.67%)
Fund 30070 Public Safety Construction	242,595	0	0	0	0	0	-
Fund 30080 Commercial Revitalization Program	0	0	950,000	0	0	(950,000)	(100.00%)
Fund 30300 The Penny for Affordable Housing	0	1,058,750	1,058,750	0	0	(1,058,750)	(100.00%)
Fund 30310 Housing Assistance Program	515,000	0	0	0	0	0	-
Fund 40000 County Transit Systems	34,455,482	36,547,739	36,547,739	34,547,739	34,547,739	(2,000,000)	(5.47%)
Fund 40040 Community Services Board	100,496,382	100,421,627	109,610,515	109,233,258	109,233,258	(377,257)	(0.34%)
Fund 40090 E-911	14,376,992	15,256,778	15,256,778	17,051,691	17,051,691	1,794,913	11.76%
Fund 40330 Elderly Housing Programs	2,004,183	2,043,297	2,043,297	1,852,376	1,852,376	(190,921)	(9.34%)
Fund 50000 Federal/State Grants	4,250,852	4,627,729	5,244,241	5,057,965	5,057,965	(186,276)	(3.55%)
Fund 50800 Community Development Block Grant	284,190	0	0	0	0	0	-
Fund 60000 County Insurance	27,054,366	21,017,317	22,094,372	22,510,363	21,017,317	(1,077,055)	(4.87%)
Fund 60020 Document Services Division	2,398,233	2,398,233	2,398,233	2,398,233	2,398,233	0	0.00%
Fund 60040 Health Benefits	0	0	4,000,000	0	0	(4,000,000)	(100.00%)
Fund 73030 OPEB Trust	27,737,000	28,000,000	28,000,000	28,000,000	28,000,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	0	171,958	171,958	171,958	171,958	0	0.00%
Total Transfers Out	$2,171,102,695	$2,234,044,874	$2,262,174,537	$2,280,356,463	$2,276,968,417	$14,793,880	0.65%
Total Disbursements	$3,413,378,306	$3,537,786,676	$3,594,243,192	$3,588,955,648	$3,586,369,722	($7,873,470)	(0.22%)
Total Ending Balance	$209,439,502	$74,934,091	$87,778,641	$87,822,364	$84,827,162	($2,951,479)	(3.36%)
Less:							
Managed Reserve	$69,340,654	$70,755,734	$71,884,864	$71,779,113	$71,727,394	($157,470)	(0.22%)
Reserve to address FY 2013 Budget Shortfall [3]	28,693,163					0	-
FY 2011 Audit Adjustments [4]	623,117					0	-
Additional FY 2012 Revenue [5]	29,505,454					0	-
FY 2012 Third Quarter Reserve [6]	2,462,157					0	-
Child Care Assistance and Referral (CCAR) Reserve [7]	1,500,000					0	-

FY 2014 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Reserve to address State/Federal Reductions [8]		4,178,357				0	-
Reserve for State/Federal Reductions and Federal Sequestration Cuts [9]			8,099,768	8,099,768	8,099,768	0	0.00%
Litigation Reserve [10]			5,000,000	5,000,000	5,000,000	0	0.00%
Transportation Reserve [11]			538,344	538,344		(538,344)	(100.00%)
Reserve for FY 2014 Budget Development [12]			742,333			(742,333)	(100.00%)
FY 2012 Audit Adjustments [13]			1,513,332			(1,513,332)	(100.00%)
Reserve for Board Consideration [14]				2,405,139		0	-
Total Available	$77,314,957	$0	$0	$0	$0	$0	-

[1] As part of the County's implementation of a new enterprise resource planning system, FOCUS, several changes have been made which impact the display of budget information. The Revenues and Direct Expenditures sections reflect the County's new chart of accounts, which impacts the spread of funding among the various revenue and expenditure categories, but does not impact bottom-line funding. The new chart of accounts is used across all fiscal years; therefore, the presentation of the FY 2013 Adopted Budget Plan by category is slightly different than originally shown. Additionally, the Transfers In and Transfers Out sections reflect new fund numbers as assigned in FOCUS.

[2] 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.

[3] 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 was utilized to balance the FY 2013 budget.

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

[5] 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 was utilized to balance the FY 2013 budget.

[6] 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 was utilized to balance the FY 2013 budget.

[7] The FY 2012 Adopted Budget Plan included $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 was utilized to balance the FY 2013 budget.

[8] 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. At the *FY 2012 Carryover Review*, the Board utilized $3,018,225 for requirements for the Community Services Board and moved the remainder to the Reserve for State/Federal Reductions and Federal Sequestration Cuts.

[9] As part the County Executive's proposed *FY 2012 Carryover Review*, an amount of $7,000,000 was set aside in reserve to address the potential impact of federal sequestration cuts. During their deliberations on the *FY 2012 Carryover Review*, the Board combined the $1,099,768 balance remaining in the Reserve to Address State/Federal Reductions with the $7,000,000, resulting in a reserve totaling $8,099,768 for State/Federal Reductions and Federal Sequestration Cuts.

[10] As part the *FY 2012 Carryover Review*, an amount of $5,000,000 was set aside in reserve to address the impact of a number of potential refunds resulting from pending tax appeals.

[11] As part the County Executive's proposed *FY 2012 Carryover Review*, an amount of $742,344 was set aside in reserve for transportation requirements, consistent with the Board of Supervisors' Budget Guidance approved with the adoption of the FY 2013 budget. During their deliberations on the *FY 2012 Carryover Review*, the Board approved an amount of $200,000 to be utilized for a Traffic Calming initiative to address speeding in neighborhoods. After Managed Reserve adjustments, the new reserve total was $538,344 This reserve has been utilized to balance the FY 2014 budget.

[12] As part the *FY 2012 Carryover Review*, an amount of $742,333 was set aside in reserve for FY 2014 budget development. This reserve has been utilized to balance the FY 2014 budget.

[13] As a result of FY 2012 audit adjustments, an amount of $1,513,332 was available to be held in reserve in FY 2013 and has been utilized to balance the FY 2014 budget.

[14] As part of the FY 2014 Advertised Budget Plan, an amount of $2,405,139 was set aside in reserve for Board consideration during their deliberations on the FY 2014 budget. This reserve has been utilized to balance the FY 2014 budget.

FY 2014 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
	Legislative-Executive Functions / Central Services							
01	Board of Supervisors	$4,443,162	$5,115,307	$5,115,307	$5,171,389	$5,171,389	$56,082	1.10%
02	Office of the County Executive	5,468,025	6,420,148	6,429,520	6,223,394	6,420,926	(8,594)	(0.13%)
04	Department of Cable and Consumer Services	1,019,913	947,244	997,254	955,853	955,853	(41,401)	(4.15%)
06	Department of Finance	9,034,536	9,654,002	10,030,719	8,387,352	8,387,352	(1,643,367)	(16.38%)
11	Department of Human Resources	7,683,980	7,519,208	7,904,349	7,190,025	7,190,025	(714,324)	(9.04%)
12	Department of Purchasing and Supply Management	4,977,296	5,061,847	5,118,758	4,411,712	4,411,712	(707,046)	(13.81%)
13	Office of Public Affairs	1,184,482	1,125,752	1,217,536	1,261,248	1,261,248	43,712	3.59%
15	Office of Elections	3,746,354	3,677,781	3,683,999	3,695,935	3,695,935	11,936	0.32%
17	Office of the County Attorney	6,167,941	6,279,548	8,020,738	6,357,795	6,357,795	(1,662,943)	(20.73%)
20	Department of Management and Budget	2,736,128	2,762,533	2,764,913	4,458,126	4,458,126	1,693,213	61.24%
37	Office of the Financial and Program Auditor	318,439	346,699	347,525	350,582	350,582	3,057	0.88%
41	Civil Service Commission	344,845	425,766	425,766	408,154	408,154	(17,612)	(4.14%)
57	Department of Tax Administration	22,013,511	22,439,745	23,039,364	22,644,049	22,644,049	(395,315)	(1.72%)
70	Department of Information Technology	29,845,209	28,899,083	31,669,577	30,156,498	30,156,498	(1,513,079)	(4.78%)
	Total Legislative-Executive Functions / Central Services	$98,983,821	$100,674,663	$106,765,325	$101,672,112	$101,869,644	($4,895,681)	(4.59%)
	Judicial Administration							
80	Circuit Court and Records	$9,984,864	$10,465,013	$10,587,702	$10,462,252	$10,462,252	($125,450)	(1.18%)
82	Office of the Commonwealth's Attorney	2,547,964	2,667,392	2,667,392	2,699,151	2,699,151	31,759	1.19%
85	General District Court	2,126,517	2,193,818	2,271,743	2,208,314	2,208,314	(63,429)	(2.79%)
91	Office of the Sheriff	16,356,554	17,746,877	18,370,625	17,617,861	17,872,861	(497,764)	(2.71%)
	Total Judicial Administration	$31,015,899	$33,073,100	$33,897,462	$32,987,578	$33,242,578	($654,884)	(1.93%)
	Public Safety							
04	Department of Cable and Consumer Services	$792,319	$739,950	$739,950	$664,178	$664,178	($75,772)	(10.24%)
31	Land Development Services	9,043,223	8,646,368	8,738,641	7,594,843	7,594,843	(1,143,798)	(13.09%)
81	Juvenile and Domestic Relations District Court	20,418,482	20,951,693	21,178,839	20,843,493	20,843,493	(335,346)	(1.58%)
90	Police Department	162,252,833	171,297,668	175,230,102	173,814,798	175,549,661	319,559	0.18%
91	Office of the Sheriff	41,916,058	44,470,147	44,942,524	44,497,605	44,497,605	(444,919)	(0.99%)
92	Fire and Rescue Department	163,219,725	170,176,454	175,063,408	171,459,601	170,859,601	(4,203,807)	(2.40%)
93	Office of Emergency Management	1,864,298	1,807,361	2,183,078	1,822,734	1,822,734	(360,344)	(16.51%)
97	Department of Code Compliance	3,599,279	3,640,203	3,944,247	3,985,898	3,985,898	41,651	1.06%
	Total Public Safety	$403,106,217	$421,729,844	$432,020,789	$424,683,150	$425,818,013	($6,202,776)	(1.44%)
	Public Works							
08	Facilities Management Department	$49,287,831	$51,297,732	$55,770,572	$51,051,935	$51,051,935	($4,718,637)	(8.46%)
25	Business Planning and Support	734,845	797,385	797,553	771,489	771,489	(26,064)	(3.27%)
26	Office of Capital Facilities	11,479,882	11,996,852	12,042,297	12,439,672	12,653,954	611,657	5.08%
87	Unclassified Administrative Expenses	2,373,270	3,644,811	4,320,429	3,481,562	3,481,562	(838,867)	(19.42%)
	Total Public Works	$63,875,828	$67,736,780	$72,930,851	$67,744,658	$67,958,940	($4,971,911)	(6.82%)

FY 2014 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
	Health and Welfare							
67	Department of Family Services	$193,751,023	$196,325,656	$194,269,234	$184,997,583	$184,997,583	($9,271,651)	(4.77%)
68	Department of Administration for Human Services	11,285,895	11,724,636	11,760,129	11,724,585	11,842,653	82,524	0.70%
71	Health Department	51,278,368	52,484,280	56,257,125	51,704,161	51,704,161	(4,552,964)	(8.09%)
73	Office to Prevent and End Homelessness	11,170,762	11,817,906	12,084,837	11,400,964	11,400,964	(683,873)	(5.66%)
79	Department of Neighborhood and Community Services	26,143,444	26,347,397	26,961,891	25,945,775	26,055,775	(906,116)	(3.36%)
	Total Health and Welfare	$293,629,492	$298,699,875	$301,333,216	$285,773,068	$286,001,136	($15,332,080)	(5.09%)
	Parks and Libraries							
51	Fairfax County Park Authority	$22,018,820	$22,666,464	$22,921,644	$22,909,700	$22,909,700	($11,944)	(0.05%)
52	Fairfax County Public Library	25,331,520	27,461,842	28,454,777	27,091,526	27,091,526	(1,363,251)	(4.79%)
	Total Parks and Libraries	$47,350,340	$50,128,306	$51,376,421	$50,001,226	$50,001,226	($1,375,195)	(2.68%)
	Community Development							
16	Economic Development Authority	$7,093,343	$7,218,600	$7,218,600	$7,259,183	$7,259,183	$40,583	0.56%
31	Land Development Services	11,155,647	12,539,990	13,710,327	13,320,328	13,320,328	(389,999)	(2.84%)
35	Department of Planning and Zoning	9,137,984	9,653,293	10,540,464	9,632,368	9,931,555	(608,909)	(5.78%)
36	Planning Commission	637,453	673,771	703,771	646,007	646,007	(57,764)	(8.21%)
38	Department of Housing and Community Development	5,227,106	5,687,809	5,710,886	6,230,225	6,230,225	519,339	9.09%
39	Office of Human Rights and Equity	1,459,701	1,566,705	1,568,850	1,506,522	1,506,522	(62,328)	(3.97%)
40	Department of Transportation	8,055,447	7,242,170	8,814,848	7,293,179	7,481,627	(1,333,221)	(15.12%)
	Total Community Development	$42,766,681	$44,582,338	$48,267,746	$45,887,812	$46,375,447	($1,892,299)	(3.92%)
	Nondepartmental							
87	Unclassified Administrative Expenses	$103,813	$100,000	$187,829	$0	($600,000)	($787,829)	(419.44%)
89	Employee Benefits	261,443,520	287,016,896	285,289,016	299,849,581	298,734,321	13,445,305	4.71%
	Total Nondepartmental	$261,547,333	$287,116,896	$285,476,845	$299,849,581	$298,134,321	$12,657,476	4.43%
	Total General Fund Direct Expenditures	$1,242,275,611	$1,303,741,802	$1,332,068,655	$1,308,599,185	$1,309,401,305	($22,667,350)	(1.70%)