

**FY 2014 ADVERTISED FUND STATEMENT  
FUND 10001, GENERAL FUND**

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2012 Carryover	Other Actions July-January	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) over Revised
<b>Beginning Balance <sup>1</sup></b>	\$236,235,961	\$132,124,545	\$75,801,625	\$1,513,332	\$209,439,502	\$87,940,348	(\$121,499,154)	(58.01%)
<b>Revenue <sup>2,3,4</sup></b>								
Real Property Taxes	\$2,047,283,817	\$2,116,497,573	\$0	(\$264,662)	\$2,116,232,911	\$2,228,384,045	\$112,151,134	5.30%
Personal Property Taxes <sup>5</sup>	316,918,241	341,383,416	0	(843,846)	340,539,570	336,319,930	(4,219,640)	(1.24%)
General Other Local Taxes	517,375,740	523,937,338	0	(450,050)	523,487,288	523,253,090	(234,198)	(0.04%)
Permit, Fees & Regulatory Licenses	36,843,892	34,902,539	0	(254,805)	34,647,734	35,193,936	546,202	1.58%
Fines & Forfeitures	14,084,487	13,595,913	0	1,016,922	14,612,835	14,863,219	250,384	1.71%
Revenue from Use of Money & Property	18,402,588	17,171,963	0	(9,551)	17,162,412	15,671,422	(1,490,990)	(8.69%)
Charges for Services	69,627,663	70,095,102	0	673,776	70,768,878	72,690,493	1,921,615	2.72%
Revenue from the Commonwealth <sup>5</sup>	304,693,149	307,254,837	91,104	0	307,345,941	303,204,341	(4,141,600)	(1.35%)
Revenue from the Federal Government	40,215,942	34,270,839	132,037	0	34,402,876	25,676,086	(8,726,790)	(25.37%)
Recovered Costs/Other Revenue	14,235,285	14,716,245	10,000	132,216	14,858,461	14,935,437	76,976	0.52%
<b>Total Revenue</b>	<b>\$3,379,680,804</b>	<b>\$3,473,825,765</b>	<b>\$233,141</b>	<b>\$0</b>	<b>\$3,474,058,906</b>	<b>\$3,570,191,999</b>	<b>\$96,133,093</b>	<b>2.77%</b>
<b>Transfers In <sup>3</sup></b>								
Fund 20000 Consolidated Debt Service	\$0	\$0	\$0	\$0	\$0	\$8,000,000	\$8,000,000	-
Fund 40030 Cable Communications	6,901,043	4,270,457	0	0	4,270,457	4,145,665	(124,792)	(2.92%)
Fund 40080 Integrated Pest Management	0	0	0	0	0	138,000	138,000	-
Fund 40100 Stormwater Services	0	0	0	0	0	1,000,000	1,000,000	-
Fund 40140 Refuse Collection and Recycling Operations	0	0	0	0	0	535,000	535,000	-
Fund 40150 Refuse Disposal	0	2,500,000	0	0	2,500,000	535,000	(1,965,000)	(78.60%)
Fund 40160 Energy Resource Recovery (ERR) Facility	0	0	0	0	0	42,000	42,000	-
Fund 40170 I-95 Refuse Disposal	0	0	0	0	0	175,000	175,000	-
Fund 60030 Technology Infrastructure Services	0	0	0	0	0	1,500,000	1,500,000	-
Fund 69010 Sewer Operation and Maintenance	0	0	0	0	0	1,800,000	1,800,000	-
Fund 80000 Park Revenue	0	0	0	0	0	775,000	775,000	-
<b>Total Transfers In</b>	<b>\$6,901,043</b>	<b>\$6,770,457</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,770,457</b>	<b>\$18,645,665</b>	<b>\$11,875,208</b>	<b>175.40%</b>
<b>Total Available</b>	<b>\$3,622,817,808</b>	<b>\$3,612,720,767</b>	<b>\$76,034,766</b>	<b>\$1,513,332</b>	<b>\$3,690,268,865</b>	<b>\$3,676,778,012</b>	<b>(\$13,490,853)</b>	<b>(0.37%)</b>
<b>Direct Expenditures <sup>2,3</sup></b>								
Personnel Services	\$675,284,262	\$714,121,262	\$117,128	(\$279,495)	\$713,958,895	\$719,448,146	\$5,489,251	0.77%
Operating Expenses	347,122,547	349,054,235	35,820,567	960,679	385,835,481	334,829,164	(51,006,317)	(13.22%)
Recovered Costs	(41,240,697)	(45,656,331)	213,548	(420,773)	(45,863,556)	(44,575,824)	1,287,732	(2.81%)
Capital Equipment	1,001,360	28,590	171,265	223,504	423,359	220,968	(202,391)	(47.81%)
Fringe Benefits	260,108,139	286,194,046	1,900,000	(483,915)	287,610,131	298,676,731	11,066,600	3.85%
<b>Total Direct Expenditures</b>	<b>\$1,242,275,611</b>	<b>\$1,303,741,802</b>	<b>\$38,222,508</b>	<b>\$0</b>	<b>\$1,341,964,310</b>	<b>\$1,308,599,185</b>	<b>(\$33,365,125)</b>	<b>(2.49%)</b>
<b>Transfers Out <sup>3</sup></b>								
Fund S10000 School Operating <sup>6</sup>	\$1,610,834,722	\$1,683,322,285	\$0	\$0	\$1,683,322,285	\$1,716,988,731	\$33,666,446	2.00%
Fund 10010 Revenue Stabilization	0	0	1,680,445	0	1,680,445	0	(1,680,445)	(100.00%)
Fund 10020 Community Funding Pool	8,970,687	9,867,755	0	0	9,867,755	9,867,755	0	0.00%
Fund 10030 Contributory Fund	14,612,942	15,683,588	0	0	15,683,588	13,365,975	(2,317,613)	(14.78%)
Fund 10040 Information Technology	16,181,579	5,281,579	9,000,000	0	14,281,579	2,913,280	(11,368,299)	(79.60%)
Fund 20000 County Debt Service	116,780,133	116,853,073	0	0	116,853,073	118,797,992	1,944,919	1.66%
Fund 20001 School Debt Service	159,739,692	164,757,064	0	0	164,757,064	172,367,649	7,610,585	4.62%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	0	0	11,298,296	11,298,296	0	0.00%

**FY 2014 ADVERTISED FUND STATEMENT  
FUND 10001, GENERAL FUND**

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2012 Carryover	Other Actions July-January	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) over Revised
<b>Transfers Out (Cont.)</b>								
Fund 30010 General Construction and Contributions	18,519,369	15,137,806	1,300,000	0	16,437,806	13,833,202	(2,604,604)	(15.85%)
Fund 30050 Transportation Improvements	250,000	0	200,000	0	200,000	0	(200,000)	(100.00%)
Fund 30060 Pedestrian Walkway Improvements	100,000	300,000	0	0	300,000	100,000	(200,000)	(66.67%)
Fund 30070 Public Safety Construction	242,595	0	0	0	0	0	0	-
Fund 30080 Commercial Revitalization Program	0	0	950,000	0	950,000	0	(950,000)	(100.00%)
Fund 30300 The Penny for Affordable Housing	0	1,058,750	0	0	1,058,750	0	(1,058,750)	(100.00%)
Fund 30310 Housing Assistance Program	515,000	0	0	0	0	0	0	-
Fund 40000 County Transit Systems	34,455,482	36,547,739	0	0	36,547,739	34,547,739	(2,000,000)	(5.47%)
Fund 40040 Community Services Board	100,496,382	100,421,627	9,188,888	0	109,610,515	109,233,258	(377,257)	(0.34%)
Fund 40090 E-911	14,376,992	15,256,778	0	0	15,256,778	17,051,691	1,794,913	11.76%
Fund 40330 Elderly Housing Programs	2,004,183	2,043,297	0	0	2,043,297	1,852,376	(190,921)	(9.34%)
Fund 50000 Federal/State Grants	4,250,852	4,627,729	0	0	4,627,729	5,057,965	430,236	9.30%
Fund 50800 Community Development Block Grant	284,190	0	0	0	0	0	0	-
Fund 60000 County Insurance	27,054,366	21,017,317	0	0	21,017,317	22,510,363	1,493,046	7.10%
Fund 60020 Document Services Division	2,398,233	2,398,233	0	0	2,398,233	2,398,233	0	0.00%
Fund 60040 Health Benefits	0	0	4,000,000	0	4,000,000	0	(4,000,000)	(100.00%)
Fund 73030 OPEB Trust	27,737,000	28,000,000	0	0	28,000,000	28,000,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	0	171,958	0	0	171,958	171,958	0	0.00%
<b>Total Transfers Out</b>	<b>\$2,171,102,695</b>	<b>\$2,234,044,874</b>	<b>\$26,319,333</b>	<b>\$0</b>	<b>\$2,260,364,207</b>	<b>\$2,280,356,463</b>	<b>\$19,992,256</b>	<b>0.88%</b>
<b>Total Disbursements</b>	<b>\$3,413,378,306</b>	<b>\$3,537,786,676</b>	<b>\$64,541,841</b>	<b>\$0</b>	<b>\$3,602,328,517</b>	<b>\$3,588,955,648</b>	<b>(\$13,372,869)</b>	<b>(0.37%)</b>
<b>Total Ending Balance</b>	<b>\$209,439,502</b>	<b>\$74,934,091</b>	<b>\$11,492,925</b>	<b>\$1,513,332</b>	<b>\$87,940,348</b>	<b>\$87,822,364</b>	<b>(\$117,984)</b>	<b>(0.13%)</b>
Less:								
Managed Reserve	\$69,340,654	\$70,755,734	\$1,290,837		\$72,046,571	\$71,779,113	(\$267,458)	(0.37%)
Reserve to address FY 2013 Budget Shortfall <sup>7</sup>	28,693,163						0	-
FY 2011 Audit Adjustments <sup>8</sup>	623,117						0	-
Additional FY 2012 Revenue <sup>9</sup>	29,505,454						0	-
FY 2012 Third Quarter Reserve <sup>10</sup>	2,462,157						0	-
Child Care Assistance and Referral (CCAR) Reserve <sup>1</sup>	1,500,000						0	-
Reserve to address State/Federal Reductions <sup>11</sup>		4,178,357	(4,178,357)				0	-
Reserve for State/Federal Reductions and Federal Sequestration Cuts <sup>12</sup>			8,099,768		8,099,768	8,099,768	0	0.00%
Litigation Reserve <sup>13</sup>			5,000,000		5,000,000	5,000,000	0	0.00%
Transportation Reserve <sup>14</sup>			538,344		538,344	538,344	0	0.00%
Reserve for FY 2014 Budget Development <sup>15</sup>			742,333		742,333		(742,333)	(100.00%)
FY 2012 Audit Adjustments <sup>2</sup>				1,513,332	1,513,332		(1,513,332)	(100.00%)
Reserve for Board Consideration <sup>16</sup>						2,405,139	2,405,139	-
<b>Total Available</b>	<b>\$77,314,957</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> The FY 2013 Adopted Budget Plan Beginning Balance 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.

<sup>2</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2012 revenues are increased \$2,028,161 and FY 2012 expenditures are increased \$514,829 to reflect audit adjustments as included in the FY 2012 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2013 Revised Budget Plan Beginning Balance reflects a net increase of \$1,513,332. Details of the FY 2012 audit adjustments will be included in the FY 2013 Third Quarter package. It should be noted that this amount has been set aside in reserve and utilized to balance the FY 2014 budget.

## FY 2014 ADVERTISED FUND STATEMENT FUND 10001, GENERAL FUND

FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2012 Carryover	Other Actions July-January	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) over Revised
-------------------	-----------------------------------	----------------------	----------------------------------	-----------------------------------	--------------------------------------	------------------------------	--------------------------------

<sup>3</sup> 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 previously shown. Additionally, the Transfers In and Transfers Out sections reflect new fund numbers as assigned in FOCUS.

<sup>4</sup> The FY 2013 Revised Budget Plan reflects revised revenue estimates as of fall 2012, which had no impact to bottom-line revenues. These changes are shown in the "Other Actions July-January" column.

<sup>5</sup> 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.

<sup>6</sup> The proposed County General Fund transfer for school operations in FY 2014 totals \$1,716,988,731, an increase of \$33,666,446, or 2.0 percent, over the FY 2013 Adopted Budget Plan. It should be noted that the Fairfax County Public Schools Superintendent's Proposed budget reflects a General Fund transfer of \$1,775,701,373, an increase of \$92,379,088, or 5.5 percent, over the FY 2013 Adopted Budget Plan. In their action on the Superintendent's Proposed budget on February 7, 2013, the School Board increased the Superintendent's transfer request by \$3,009,714 to \$1,778,771,087.

<sup>7</sup> 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.

<sup>8</sup> 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.

<sup>9</sup> 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.

<sup>10</sup> 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.

<sup>11</sup> 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.

<sup>12</sup> 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.

<sup>13</sup> 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.

<sup>14</sup> 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 is \$538,344.

<sup>15</sup> 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.

<sup>16</sup> As part of the FY 2014 Advertised Budget Plan, an amount of \$2,405,139 has been set aside in reserve for Board consideration during their deliberations on the FY 2014 budget.