

## FY 2016 ADOPTED FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2014 Carryover	FY 2015 Third Quarter	Other Actions July-June	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	<b>\$182,807,766</b>	<b>\$81,677,126</b>	<b>\$71,432,420</b>	<b>\$0</b>	<b>\$3,281,711</b>	<b>\$156,391,257</b>	<b>\$83,301,192</b>	<b>\$75,915,037</b>	<b>(\$80,476,220)</b>	<b>(51.46%)</b>
<b>Revenue <sup>1</sup></b>										
Real Property Taxes	\$2,216,159,309	\$2,353,636,574	\$0	\$0	\$0	\$2,353,636,574	\$2,434,215,819	\$2,434,215,819	\$80,579,245	3.42%
Personal Property Taxes <sup>2</sup>	360,131,630	362,992,495	0	0	(365,904)	362,626,591	369,389,423	369,389,423	6,762,832	1.86%
General Other Local Taxes	514,822,178	497,075,274	0	0	(8,719,329)	488,355,945	495,137,332	495,137,332	6,781,387	1.39%
Permit, Fees & Regulatory Licenses	39,351,756	39,438,395	0	2,100,000	363,773	41,902,168	45,572,818	45,572,818	3,670,650	8.76%
Fines & Forfeitures	14,073,583	14,235,071	0	0	(886,985)	13,348,086	13,348,086	13,348,086	0	0.00%
Revenue from Use of Money & Property	15,234,796	14,221,937	0	0	1,016,097	15,238,034	21,003,774	21,003,774	5,765,740	37.84%
Charges for Services	71,318,911	77,379,473	0	0	(3,956,994)	73,422,479	74,549,380	74,616,185	1,193,706	1.63%
Revenue from the Commonwealth <sup>2</sup>	303,665,068	306,785,768	170,145	(583,453)	(362,361)	306,010,099	306,867,316	309,599,935	3,589,836	1.17%
Revenue from the Federal Government	33,497,927	27,473,750	498,132	(115,500)	618,417	28,474,799	28,961,963	29,289,909	815,110	2.86%
Recovered Costs/Other Revenue	17,852,508	15,324,755	10,000	687,500	4,090,106	20,112,361	18,334,374	18,334,374	(1,777,987)	(8.84%)
<b>Total Revenue</b>	<b>\$3,586,107,666</b>	<b>\$3,708,563,492</b>	<b>\$678,277</b>	<b>\$2,088,547</b>	<b>(\$8,203,180)</b>	<b>\$3,703,127,136</b>	<b>\$3,807,380,285</b>	<b>\$3,810,507,655</b>	<b>\$107,380,519</b>	<b>2.90%</b>
<b>Transfers In</b>										
Fund 20000 Consolidated Debt Service	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Fund 40000 County Transit Systems	4,000,000	0	0	0	0	0	0	0	0	-
Fund 40030 Cable Communications	4,145,665	3,148,516	0	0	0	3,148,516	3,532,217	3,532,217	383,701	12.19%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	4,000,000	0	0	4,000,000	0	0	(4,000,000)	(100.00%)
Fund 40080 Integrated Pest Management	138,000	138,000	0	0	0	138,000	141,000	141,000	3,000	2.17%
Fund 40100 Stormwater Services	1,000,000	1,000,000	0	0	0	1,000,000	1,125,000	1,125,000	125,000	12.50%
Fund 40140 Refuse Collection and Recycling Operations	535,000	535,000	0	0	0	535,000	548,000	548,000	13,000	2.43%
Fund 40150 Refuse Disposal	535,000	535,000	0	0	0	535,000	577,000	577,000	42,000	7.85%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	42,000	0	0	0	42,000	49,000	49,000	7,000	16.67%
Fund 40170 I-95 Refuse Disposal	175,000	175,000	0	0	0	175,000	186,000	186,000	11,000	6.29%
Fund 60010 Department of Vehicle Services	1,224,931	0	0	0	0	0	0	0	0	-
Fund 60030 Technology Infrastructure Services	1,500,000	0	0	0	0	0	0	0	0	-
Fund 69010 Sewer Operation and Maintenance	1,800,000	1,800,000	0	0	0	1,800,000	2,850,000	2,850,000	1,050,000	58.33%
Fund 80000 Park Revenue	775,000	775,000	0	0	0	775,000	820,000	820,000	45,000	5.81%
<b>Total Transfers In</b>	<b>\$23,870,596</b>	<b>\$8,148,516</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,148,516</b>	<b>\$9,828,217</b>	<b>\$9,828,217</b>	<b>(\$2,320,299)</b>	<b>(19.10%)</b>
<b>Total Available</b>	<b>\$3,792,786,028</b>	<b>\$3,798,389,134</b>	<b>\$76,110,697</b>	<b>\$2,088,547</b>	<b>(\$4,921,469)</b>	<b>\$3,871,666,909</b>	<b>\$3,900,509,694</b>	<b>\$3,896,250,909</b>	<b>\$24,584,000</b>	<b>0.63%</b>
<b>Direct Expenditures</b>										
Personnel Services	\$712,590,507	\$752,065,675	\$804,832	(\$4,000,101)	(\$5,560,944)	\$743,309,462	\$770,077,841	\$773,546,456	\$30,236,994	4.07%
Operating Expenses	332,690,270	343,701,293	35,086,963	(2,056,506)	4,063,047	380,794,797	340,966,957	342,454,643	(38,340,154)	(10.07%)
Recovered Costs	(41,297,375)	(44,526,628)	0	0	594,174	(43,932,454)	(44,489,319)	(44,489,319)	(556,865)	1.27%
Capital Equipment	1,615,894	135,017	1,352,558	13,610	903,723	2,404,908	126,017	126,017	(2,278,891)	(94.76%)
Fringe Benefits	286,808,294	314,009,976	192,554	(2,523,763)	0	311,678,767	338,061,388	338,338,526	26,659,759	8.55%
<b>Total Direct Expenditures</b>	<b>\$1,292,407,590</b>	<b>\$1,365,385,333</b>	<b>\$37,436,907</b>	<b>(\$8,566,760)</b>	<b>\$0</b>	<b>\$1,394,255,480</b>	<b>\$1,404,742,884</b>	<b>\$1,409,976,323</b>	<b>\$15,720,843</b>	<b>1.13%</b>
<b>Transfers Out</b>										
Fund S10000 School Operating	\$1,716,988,731	\$1,768,498,393	\$0	\$0	\$0	\$1,768,498,393	\$1,825,153,345	\$1,825,153,345	\$56,654,952	3.20%
Fund 10010 Revenue Stabilization	2,769,177	1,031,348	1,143,243	8,170,837	0	10,345,428	354,755	536,848	(9,808,580)	(94.81%)
Fund 10020 Community Funding Pool	9,867,755	10,611,143	0	0	0	10,611,143	10,611,143	10,611,143	0	0.00%
Fund 10030 Contributory Fund	14,370,975	14,720,884	300,000	0	0	15,020,884	12,844,637	12,894,637	(2,126,247)	(14.16%)
Fund 10040 Information Technology	9,763,280	3,743,760	7,507,500	0	0	11,251,260	2,700,000	2,700,000	(8,551,260)	(76.00%)
Fund 20000 County Debt Service	118,797,992	133,742,157	0	0	0	133,742,157	127,793,296	127,793,296	(5,948,861)	(4.45%)
Fund 20001 School Debt Service	172,367,649	177,141,176	0	0	0	177,141,176	187,157,477	187,157,477	10,016,301	5.65%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	0	0	0	11,298,296	11,298,296	11,298,296	0	0.00%

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<b>Transfers Out (continued)</b>										
Fund 30010 General Construction and Contributions	22,136,497	18,183,981	7,814,000	84,625	0	26,082,606	19,041,768	19,041,768	(7,040,838)	(26.99%)
Fund 30020 Infrastructure Replacement and Upgrades	5,000,000	2,700,000	2,850,000	0	0	5,550,000	2,700,000	2,700,000	(2,850,000)	(51.35%)
Fund 30050 Transportation Improvements	200,000	0	0	0	0	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	0	0	0	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	5,750,000	0	0	5,750,000	0	0	(5,750,000)	(100.00%)
Fund 40000 County Transit Systems	34,547,739	34,547,739	0	0	0	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Community Services Board	110,081,034	113,316,215	0	(1,130,000)	0	112,186,215	114,894,398	115,488,498	3,302,283	2.94%
Fund 40090 E-911	17,279,271	0	0	0	0	0	0	0	0	-
Fund 40330 Elderly Housing Programs	1,864,271	1,869,683	0	0	0	1,869,683	1,894,615	1,896,649	26,966	1.44%
Fund 50000 Federal/State Grants	5,459,853	5,208,464	0	0	0	5,208,464	5,408,464	5,408,464	200,000	3.84%
Fund 60000 County Insurance	58,693,414	23,240,005	0	17,027,545	0	40,267,550	23,275,181	23,278,826	(16,988,724)	(42.19%)
Fund 60020 Document Services Division	2,407,383	2,398,233	0	0	0	2,398,233	2,278,233	2,278,233	(120,000)	(5.00%)
Fund 60040 Health Benefits	1,600,000	0	1,000,000	0	0	1,000,000	0	0	(1,000,000)	(100.00%)
Fund 73030 OPEB Trust	28,000,000	28,000,000	0	0	0	28,000,000	26,000,000	26,000,000	(2,000,000)	(7.14%)
Fund 83000 Alcohol Safety Action Program	193,864	427,165	0	0	0	427,165	482,222	486,678	59,513	13.93%
<b>Total Transfers Out</b>	<b>\$2,343,987,181</b>	<b>\$2,350,978,642</b>	<b>\$26,364,743</b>	<b>\$24,153,007</b>	<b>\$0</b>	<b>\$2,401,496,392</b>	<b>\$2,408,735,569</b>	<b>\$2,409,571,897</b>	<b>\$8,075,505</b>	<b>0.34%</b>
<b>Total Disbursements</b>	<b>\$3,636,394,771</b>	<b>\$3,716,363,975</b>	<b>\$63,801,650</b>	<b>\$15,586,247</b>	<b>\$0</b>	<b>\$3,795,751,872</b>	<b>\$3,813,478,453</b>	<b>\$3,819,548,220</b>	<b>\$23,796,348</b>	<b>0.63%</b>
<b>Total Ending Balance</b>	<b>\$156,391,257</b>	<b>\$82,025,159</b>	<b>\$12,309,047</b>	<b>(\$13,497,700)</b>	<b>(\$4,921,469)</b>	<b>\$75,915,037</b>	<b>\$87,031,241</b>	<b>\$76,702,689</b>	<b>\$787,652</b>	<b>1.04%</b>
Less:										
Managed Reserve	\$73,979,246	\$74,327,279	\$1,276,033	\$311,725		\$75,915,037	\$76,269,569	\$76,702,689	\$787,652	1.04%
Reserve for State/Federal Reductions and Federal Sequestration Cuts <sup>3</sup>	7,697,880	7,697,880		(7,697,880)			7,697,880		0	-
Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements <sup>4</sup>			11,033,014	(2,829,834)	(8,203,180)				0	-
FY 2014 Audit Adjustments <sup>5</sup>				(3,281,711)	3,281,711				0	-
<b>Total Available</b>	<b>\$74,714,131</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,063,792</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> FY 2015 Revised Budget Plan revenues reflect a net decrease of \$8,203,180 based on revised revenue estimates as of fall 2014. These changes are shown in the "Other Actions July-June" column. This amount has been taken from the Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements.

<sup>2</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>3</sup> As part of the FY 2012 Carryover Review, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed FY 2013 Carryover Review, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of the FY 2015 Third Quarter Review, the remaining one-time funding of \$7,697,880 was transferred to Fund 10010, Revenue Stabilization.

<sup>4</sup> As part of the FY 2014 Carryover Review, an amount of \$11,033,014 was set aside in reserve to address potential FY 2015 revenue reductions or to address other one-time requirements. As a result of revised revenue estimates as of fall 2014, this reserve was reduced by \$8,203,180 to \$2,829,834. This one-time funding was utilized as part of the FY 2015 Third Quarter Review.

<sup>5</sup> As a result of FY 2014 audit adjustments, an amount of \$3,281,711 was available to be held in reserve in FY 2015. This one-time funding was utilized as part of the FY 2015 Third Quarter Review.