

FY 2016

Advertised Budget Plan



General Fund Statement

FY 2016 ADVERTISED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$182,807,766	\$81,677,126	\$156,391,257	\$83,301,192	(\$73,090,065)	(46.74%)
Revenue ^{1,2}						
Real Property Taxes	\$2,216,159,309	\$2,353,636,574	\$2,353,636,574	\$2,434,215,819	\$80,579,245	3.42%
Personal Property Taxes ³	360,131,630	362,992,495	362,626,591	369,389,423	6,762,832	1.86%
General Other Local Taxes	514,822,178	497,075,274	488,355,945	495,137,332	6,781,387	1.39%
Permit, Fees & Regulatory Licenses	39,351,756	39,438,395	39,802,168	45,572,818	5,770,650	14.50%
Fines & Forfeitures	14,073,583	14,235,071	13,348,086	13,348,086	0	0.00%
Revenue from Use of Money & Property	15,234,796	14,221,937	15,238,034	21,003,774	5,765,740	37.84%
Charges for Services	71,318,911	77,379,473	73,422,479	74,549,380	1,126,901	1.53%
Revenue from the Commonwealth ³	303,665,068	306,785,768	306,593,552	306,867,316	273,764	0.09%
Revenue from the Federal Government	33,497,927	27,473,750	28,590,299	28,961,963	371,664	1.30%
Recovered Costs/Other Revenue	17,852,508	15,324,755	19,424,861	18,334,374	(1,090,487)	(5.61%)
Total Revenue	\$3,586,107,666	\$3,708,563,492	\$3,701,038,589	\$3,807,380,285	\$106,341,696	2.87%
Transfers In						
Fund 20000 Consolidated Debt Service	\$8,000,000	\$0	\$0	\$0	\$0	-
Fund 40000 County Transit Systems	4,000,000	0	0	0	0	-
Fund 40030 Cable Communications	4,145,665	3,148,516	3,148,516	3,532,217	383,701	12.19%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	4,000,000	0	(4,000,000)	(100.00%)
Fund 40080 Integrated Pest Management	138,000	138,000	138,000	141,000	3,000	2.17%
Fund 40100 Stormwater Services	1,000,000	1,000,000	1,000,000	1,125,000	125,000	12.50%
Fund 40140 Refuse Collection and Recycling Operations	535,000	535,000	535,000	548,000	13,000	2.43%
Fund 40150 Refuse Disposal	535,000	535,000	535,000	577,000	42,000	7.85%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	42,000	42,000	49,000	7,000	16.67%
Fund 40170 I-95 Refuse Disposal	175,000	175,000	175,000	186,000	11,000	6.29%
Fund 60010 Department of Vehicle Services	1,224,931	0	0	0	0	-
Fund 60030 Technology Infrastructure Services	1,500,000	0	0	0	0	-
Fund 69010 Sewer Operation and Maintenance	1,800,000	1,800,000	1,800,000	2,850,000	1,050,000	58.33%
Fund 80000 Park Revenue	775,000	775,000	775,000	820,000	45,000	5.81%
Total Transfers In	\$23,870,596	\$8,148,516	\$12,148,516	\$9,828,217	(\$2,320,299)	(19.10%)
Total Available	\$3,792,786,028	\$3,798,389,134	\$3,869,578,362	\$3,900,509,694	\$30,931,332	0.80%

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FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Direct Expenditures						
Personnel Services	\$712,590,507	\$752,065,675	\$751,013,935	\$770,077,841	\$19,063,906	2.54%
Operating Expenses	332,690,270	343,701,293	380,350,459	340,966,957	(39,383,502)	(10.35%)
Recovered Costs	(41,297,375)	(44,526,628)	(44,526,628)	(44,489,319)	37,309	(0.08%)
Capital Equipment	1,615,894	135,017	1,781,944	126,017	(1,655,927)	(92.93%)
Fringe Benefits	286,808,294	314,009,976	314,202,530	338,061,388	23,858,858	7.59%
Total Direct Expenditures	\$1,292,407,590	\$1,365,385,333	\$1,402,822,240	\$1,404,742,884	\$1,920,644	0.14%
Transfers Out						
Fund S10000 School Operating ⁴	\$1,716,988,731	\$1,768,498,393	\$1,768,498,393	\$1,825,153,345	\$56,654,952	3.20%
Fund 10010 Revenue Stabilization	2,769,177	1,031,348	2,174,591	354,755	(1,819,836)	(83.69%)
Fund 10020 Community Funding Pool	9,867,755	10,611,143	10,611,143	10,611,143	0	0.00%
Fund 10030 Contributory Fund	14,370,975	14,720,884	15,020,884	12,844,637	(2,176,247)	(14.49%)
Fund 10040 Information Technology	9,763,280	3,743,760	11,251,260	2,700,000	(8,551,260)	(76.00%)
Fund 20000 County Debt Service	118,797,992	133,742,157	133,742,157	127,793,296	(5,948,861)	(4.45%)
Fund 20001 School Debt Service	172,367,649	177,141,176	177,141,176	187,157,477	10,016,301	5.65%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	22,136,497	18,183,981	25,997,981	19,041,768	(6,956,213)	(26.76%)
Fund 30020 Infrastructure Replacement and Upgrades	5,000,000	2,700,000	5,550,000	2,700,000	(2,850,000)	(51.35%)
Fund 30050 Transportation Improvements	200,000	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	5,750,000	0	(5,750,000)	(100.00%)
Fund 40000 County Transit Systems	34,547,739	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	110,081,034	113,316,215	113,316,215	114,894,398	1,578,183	1.39%
Fund 40090 E-911	17,279,271	0	0	0	0	-
Fund 40330 Elderly Housing Programs	1,864,271	1,869,683	1,869,683	1,894,615	24,932	1.33%
Fund 50000 Federal/State Grants	5,459,853	5,208,464	5,208,464	5,408,464	200,000	3.84%
Fund 60000 County Insurance	58,693,414	23,240,005	23,240,005	23,275,181	35,176	0.15%
Fund 60020 Document Services Division	2,407,383	2,398,233	2,398,233	2,278,233	(120,000)	(5.00%)
Fund 60040 Health Benefits	1,600,000	0	1,000,000	0	(1,000,000)	(100.00%)
Fund 73030 OPEB Trust	28,000,000	28,000,000	28,000,000	26,000,000	(2,000,000)	(7.14%)
Fund 83000 Alcohol Safety Action Program	193,864	427,165	427,165	482,222	55,057	12.89%
Total Transfers Out	\$2,343,987,181	\$2,350,978,642	\$2,377,343,385	\$2,408,735,569	\$31,392,184	1.32%
Total Disbursements	\$3,636,394,771	\$3,716,363,975	\$3,780,165,625	\$3,813,478,453	\$33,312,828	0.88%

FY 2016 ADVERTISED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Total Ending Balance	\$156,391,257	\$82,025,159	\$89,412,737	\$87,031,241	(\$2,381,496)	(2.66%)
Less:						
Managed Reserve	\$73,979,246	\$74,327,279	\$75,603,312	\$76,269,569	\$666,257	0.88%
Reserve for State/Federal Reductions and Federal Sequestration Cuts ⁵	7,697,880	7,697,880	7,697,880	7,697,880	0	0.00%
Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements ⁶			2,829,834		(2,829,834)	(100.00%)
FY 2014 Audit Adjustments ²			3,281,711		(3,281,711)	(100.00%)
Total Available	\$74,714,131	\$0	\$0	\$3,063,792	\$3,063,792	-

¹ FY 2015 Revised Budget Plan revenues reflect a net decrease of \$8,203,180 based on revised revenue estimates as of fall 2014. The FY 2015 Third Quarter Review will contain a detailed explanation of these changes. This amount has been taken from the Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2014 revenues are increased \$3,870,801 and FY 2014 expenditures are increased \$589,090 to reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2015 Revised Budget Plan Beginning Balance reflects a net increase of \$3,281,711. Details of the FY 2014 audit adjustments will be included in the FY 2015 Third Quarter package. This one-time funding is expected to be utilized as part of the FY 2015 Third Quarter Review and, as a result, is not carried forward into FY 2016.

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 The proposed County General Fund transfer for school operations in FY 2016 totals \$1,825,153,345, an increase of \$56,654,952, or 3.2 percent, over the FY 2015 Adopted Budget Plan. It should be noted that the Fairfax County Public Schools Superintendent's Proposed budget reflects a General Fund transfer of \$1,843,183,456, an increase of \$74,685,063, or 4.2 percent, over the FY 2015 Adopted Budget Plan. During the Superintendent's presentation of the FY 2016 budget, it was noted that an additional \$4.1 million in state aid was available as a result of the Governor's proposed budget. As a result, the transfer request was reduced to \$1,839,118,911, an increase of \$70,620,518 or 3.99 percent, over the FY 2015 Adopted Budget Plan. In their action on the Superintendent's Proposed budget on February 5, 2015, the School Board maintained the Superintendent's revised request for a \$70.6 million increase in the transfer.

⁵ As part 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 is 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 their deliberations on the FY 2013 Carryover Review, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

⁶ 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 has been reduced by \$8,203,180 to \$2,829,834. This one-time funding is expected to be utilized as part of the FY 2015 Third Quarter Review and, as a result, is not carried forward into FY 2016.

FY 2016 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$4,662,121	\$5,276,204	\$5,277,907	\$5,473,516	\$195,609	3.71%
02 Office of the County Executive	5,880,094	6,679,037	6,706,981	6,532,812	(174,169)	(2.60%)
04 Department of Cable and Consumer Services	875,121	972,263	972,263	954,489	(17,774)	(1.83%)
06 Department of Finance	7,640,312	8,378,627	8,931,726	8,258,782	(672,944)	(7.53%)
11 Department of Human Resources	6,827,764	7,324,354	7,440,572	7,290,822	(149,750)	(2.01%)
12 Department of Purchasing and Supply Management	4,442,882	4,619,780	4,700,159	4,635,234	(64,925)	(1.38%)
13 Office of Public Affairs	1,230,260	1,292,658	1,352,337	1,222,514	(129,823)	(9.60%)
15 Office of Elections	3,537,776	3,966,101	4,102,939	4,024,528	(78,411)	(1.91%)
17 Office of the County Attorney	6,312,069	6,504,728	7,830,592	6,697,201	(1,133,391)	(14.47%)
20 Department of Management and Budget	4,285,555	4,555,631	4,617,570	4,527,987	(89,583)	(1.94%)
37 Office of the Financial and Program Auditor	238,267	357,874	357,874	367,116	9,242	2.58%
41 Civil Service Commission	389,818	415,978	415,978	428,179	12,201	2.93%
57 Department of Tax Administration	22,816,026	23,032,017	23,416,640	23,574,667	158,027	0.67%
70 Department of Information Technology	30,710,117	31,484,233	34,993,845	31,209,411	(3,784,434)	(10.81%)
Total Legislative-Executive Functions / Central Services	\$99,848,182	\$104,859,485	\$111,117,383	\$105,197,258	(\$5,920,125)	(5.33%)
Judicial Administration						
80 Circuit Court and Records	\$10,526,463	\$10,655,801	\$10,735,872	\$10,815,166	\$79,294	0.74%
82 Office of the Commonwealth's Attorney	2,750,206	3,529,700	3,533,979	3,709,395	175,416	4.96%
85 General District Court	2,087,470	2,236,531	2,359,312	2,215,905	(143,407)	(6.08%)
91 Office of the Sheriff	19,029,729	18,211,539	18,822,321	18,546,786	(275,535)	(1.46%)
Total Judicial Administration	\$34,393,868	\$34,633,571	\$35,451,484	\$35,287,252	(\$164,232)	(0.46%)
Public Safety						
04 Department of Cable and Consumer Services	\$744,126	\$676,427	\$676,427	\$696,754	\$20,327	3.01%
31 Land Development Services	9,800,020	9,603,503	9,627,122	10,083,470	456,348	4.74%
81 Juvenile and Domestic Relations District Court	20,636,623	21,540,589	22,207,704	22,539,773	332,069	1.50%
90 Police Department	171,795,597	179,489,751	185,981,981	180,414,827	(5,567,154)	(2.99%)
91 Office of the Sheriff	42,467,058	45,522,583	46,586,319	46,094,067	(492,252)	(1.06%)
92 Fire and Rescue Department	174,824,888	182,788,975	187,456,643	186,484,221	(972,422)	(0.52%)
93 Office of Emergency Management	1,627,581	1,851,442	2,505,096	1,833,374	(671,722)	(26.81%)
97 Department of Code Compliance	4,033,569	4,086,871	4,090,635	4,096,117	5,482	0.13%
Total Public Safety	\$425,929,462	\$445,560,141	\$459,131,927	\$452,242,603	(\$6,889,324)	(1.50%)
Public Works						
08 Facilities Management Department	\$51,881,513	\$54,213,238	\$55,491,713	\$54,540,867	(\$950,846)	(1.71%)
25 Business Planning and Support	755,411	975,287	980,765	1,201,602	220,837	22.52%
26 Office of Capital Facilities	12,843,761	13,195,451	13,392,168	13,446,059	53,891	0.40%
87 Unclassified Administrative Expenses	4,404,904	3,481,562	3,633,711	3,391,562	(242,149)	(6.66%)
Total Public Works	\$69,885,589	\$71,865,538	\$73,498,357	\$72,580,090	(\$918,267)	(1.25%)

FY 2016 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare						
67 Department of Family Services	\$179,906,973	\$189,757,064	\$194,501,470	\$192,899,603	(\$1,601,867)	(0.82%)
68 Department of Administration for Human Services	11,772,166	12,618,395	12,682,603	12,966,807	284,204	2.24%
71 Health Department	51,779,265	53,259,254	56,871,685	54,687,476	(2,184,209)	(3.84%)
73 Office to Prevent and End Homelessness	11,359,749	12,290,884	13,141,868	12,139,474	(1,002,394)	(7.63%)
79 Department of Neighborhood and Community Services	25,973,254	27,856,108	28,774,876	28,132,859	(642,017)	(2.23%)
Total Health and Welfare	\$280,791,407	\$295,781,705	\$305,972,502	\$300,826,219	(\$5,146,283)	(1.68%)
Parks and Libraries						
51 Fairfax County Park Authority	\$23,036,747	\$23,524,286	\$23,728,070	\$23,432,007	(\$296,063)	(1.25%)
52 Fairfax County Public Library	26,577,259	27,828,497	29,914,916	27,612,745	(2,302,171)	(7.70%)
Total Parks and Libraries	\$49,614,006	\$51,352,783	\$53,642,986	\$51,044,752	(\$2,598,234)	(4.84%)
Community Development						
16 Economic Development Authority	\$7,288,075	\$7,335,923	\$7,335,923	\$7,454,237	\$118,314	1.61%
31 Land Development Services	11,840,625	13,133,536	13,558,034	14,911,622	1,353,588	9.98%
35 Department of Planning and Zoning	10,000,096	10,387,092	10,900,076	10,636,046	(264,030)	(2.42%)
36 Planning Commission	701,298	690,133	690,133	704,669	14,536	2.11%
38 Department of Housing and Community Development	5,561,417	6,407,012	6,473,221	6,243,518	(229,703)	(3.55%)
39 Office of Human Rights and Equity Programs	1,326,420	1,538,270	1,538,270	1,531,090	(7,180)	(0.47%)
40 Department of Transportation	7,513,844	7,642,318	8,789,904	7,834,290	(955,614)	(10.87%)
Total Community Development	\$44,231,775	\$47,134,284	\$49,285,561	\$49,315,472	\$29,911	0.06%
Nondepartmental						
87 Unclassified Administrative Expenses	\$86,923	(\$1,200,000)	(\$1,190,106)	(\$1,200,000)	(\$9,894)	0.83%
89 Employee Benefits	287,626,378	315,397,826	315,912,146	339,449,238	23,537,092	7.45%
Total Nondepartmental	\$287,713,301	\$314,197,826	\$314,722,040	\$338,249,238	\$23,527,198	7.48%
Total General Fund Direct Expenditures	\$1,292,407,590	\$1,365,385,333	\$1,402,822,240	\$1,404,742,884	\$1,920,644	0.14%