FY 2017 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2015 Carryover	FY 2016 Third Quarter	Other Actions July-June	FY 2016 Revised Budget Plan	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	$156,391,257	$75,915,037	$86,922,493	$0	$2,078,693	$164,916,223	$84,943,436	$88,589,636	($76,326,587)	(46.28%)
Revenue [1]										
Real Property Taxes	$2,357,117,530	$2,434,215,819	$0	$0	$0	$2,434,215,819	$2,600,366,481	$2,600,366,481	$166,150,662	6.83%
Personal Property Taxes [2]	370,292,221	369,389,423	0	0	6,808,154	376,197,577	383,274,181	383,274,181	7,076,604	1.88%
General Other Local Taxes	506,567,278	495,137,332	0	0	9,172,432	504,309,764	510,976,755	510,976,755	6,666,991	1.32%
Permit, Fees & Regulatory Licenses	45,545,990	45,572,818	0	0	976,541	46,549,359	47,384,162	47,384,162	834,803	1.79%
Fines & Forfeitures	13,115,761	13,348,086	0	0	(905,077)	12,443,009	12,443,009	12,443,009	0	0.00%
Revenue from Use of Money & Property	15,118,488	21,003,774	0	0	112,417	21,116,191	22,582,955	22,582,955	1,466,764	6.95%
Charges for Services	72,911,452	74,616,185	1,227,389	0	(905,580)	74,937,994	76,031,208	76,031,208	1,093,214	1.46%
Revenue from the Commonwealth [2]	300,717,720	309,599,935	13,520	(234,500)	(1,156,187)	308,222,768	308,650,318	309,930,318	1,707,550	0.55%
Revenue from the Federal Government	36,351,177	29,289,909	805,093	177,221	0	30,272,223	29,979,502	31,501,656	1,229,433	4.06%
Recovered Costs/Other Revenue	20,126,106	18,334,374	10,000	8,794	(1,639,839)	16,713,329	16,425,616	16,471,349	(241,980)	(1.45%)
Total Revenue	$3,737,863,723	$3,810,507,655	$2,056,002	($48,485)	$12,462,861	$3,824,978,033	$4,008,114,187	$4,010,962,074	$185,984,041	4.86%
Transfers In										
Fund 40030 Cable Communications	$3,148,516	$3,532,217	$0	$0	$0	$3,532,217	$3,869,872	$3,869,872	$337,655	9.56%
Fund 40040 Fairfax-Falls Church Community Services Board	4,000,000	0	0	0	0	0	0	0	0	-
Fund 40080 Integrated Pest Management	138,000	141,000	0	0	0	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,000,000	1,125,000	0	0	0	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	535,000	548,000	0	0	0	548,000	548,000	548,000	0	0.00%
Fund 40150 Refuse Disposal	535,000	577,000	0	0	0	577,000	577,000	577,000	0	0.00%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	49,000	0	0	0	49,000	49,000	49,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	175,000	186,000	0	0	0	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	1,800,000	2,850,000	0	0	0	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	775,000	820,000	0	0	0	820,000	820,000	820,000	0	0.00%
Total Transfers In	$12,148,516	$9,828,217	$0	$0	$0	$9,828,217	$10,165,872	$10,165,872	$337,655	3.44%
Total Available	$3,906,403,496	$3,896,250,909	$88,978,495	($48,485)	$14,541,554	$3,999,722,473	$4,103,223,495	$4,109,717,582	$109,995,109	2.75%
Direct Expenditures										
Personnel Services	$734,577,718	$773,546,456	$1,873,644	$2,887,167	($5,067,100)	$773,240,167	$805,471,026	$808,169,412	$34,929,245	4.52%
Operating Expenses	338,563,398	342,454,643	35,150,998	1,181,838	3,658,981	382,446,460	351,019,493	345,803,713	(36,642,747)	(9.58%)
Recovered Costs	(42,467,566)	(44,489,319)	0	0	185,000	(44,304,319)	(35,130,994)	(35,130,994)	9,173,325	(20.71%)
Capital Equipment	2,128,669	126,017	1,194,976	0	1,223,119	2,544,112	632,645	860,822	(1,683,290)	(66.16%)
Fringe Benefits	307,188,662	338,338,526	405,174	1,516,510	0	340,260,210	355,880,829	354,853,322	14,593,112	4.29%
Total Direct Expenditures	$1,339,990,881	$1,409,976,323	$38,624,792	$5,585,515	$0	$1,454,186,630	$1,477,872,999	$1,474,556,275	$20,369,645	1.40%
Transfers Out										
Fund S10000 School Operating	$1,768,498,393	$1,825,153,345	$0	$0	$0	$1,825,153,345	$1,879,907,945	$1,913,518,902	$88,365,557	4.84%
Fund S31000 School Construction	0	0	13,100,000	0	0	13,100,000	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization [3]	10,345,428	536,848	10,290,120	4,554,834	0	15,381,802	9,392,382	10,711,034	(4,670,768)	(30.37%)
Fund 10020 Community Funding Pool	10,611,143	10,611,143		0	0	10,611,143	11,141,700	11,141,700	530,557	5.00%
Fund 10030 Contributory Fund	15,020,884	12,894,637	2,000,000	0	0	14,894,637	13,158,773	13,158,773	(1,735,864)	(11.65%)
Fund 10040 Information Technology	11,251,260	2,700,000	0	0	0	2,700,000	4,770,240	4,770,240	2,070,240	76.68%
Fund 20000 County Debt Service	133,742,157	127,793,296	0	0	0	127,793,296	136,752,654	136,752,654	8,959,358	7.01%
Fund 20001 School Debt Service	177,141,176	187,157,477	0	0	0	187,157,477	189,870,099	189,870,099	2,712,622	1.45%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	0	0	0	11,298,296	13,557,955	13,557,955	2,259,659	20.00%

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Transfers Out (continued)										
Fund 30010 General Construction and Contributions	26,082,606	19,041,768	2,900,000	6,620,000	0	28,561,768	23,353,427	17,733,427	(10,828,341)	(37.91%)
Fund 30020 Infrastructure Replacement and Upgrades	5,550,000	2,700,000	7,061,805	3,591,551	0	13,353,356	5,000,000	1,408,449	(11,944,907)	(89.45%)
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	0	0	0	300,000	400,000	400,000	100,000	33.33%
Fund 30070 Public Safety Construction	5,750,000	0	0	100,000	0	100,000	100,000	0	(100,000)	(100.00%)
Fund 40000 County Transit Systems	34,547,739	34,547,739	0	(1,140,000)	0	33,407,739	34,929,649	34,929,649	1,521,910	4.56%
Fund 40040 Community Services Board	112,186,215	115,488,498	800,000	(45,000)	0	116,243,498	122,885,940	124,877,551	8,634,053	7.43%
Fund 40090 E-911	0	0	0	0	0	0	0	0	0	-
Fund 40330 Elderly Housing Programs	1,869,683	1,896,649	0	0	0	1,896,649	1,923,159	1,923,159	26,510	1.40%
Fund 50000 Federal/State Grants	5,208,464	5,408,464	0	0	0	5,408,464	5,480,836	5,480,836	72,372	1.34%
Fund 60000 County Insurance	40,267,550	23,278,826	0	2,541,000	0	25,819,826	24,162,115	24,162,115	(1,657,711)	(6.42%)
Fund 60020 Document Services Division	2,398,233	2,278,233	0	0	0	2,278,233	3,941,831	3,941,831	1,663,598	73.02%
Fund 60040 Health Benefits	1,000,000	0	0	0	0	0	0	0	0	-
Fund 73030 OPEB Trust	28,000,000	26,000,000	0	(5,000,000)	0	21,000,000	16,000,000	16,000,000	(5,000,000)	(23.81%)
Fund 83000 Alcohol Safety Action Program	427,165	486,678	0	0	0	486,678	545,171	545,171	58,493	12.02%
Total Transfers Out	$2,401,496,392	$2,409,571,897	$36,151,925	$11,222,385	$0	$2,456,946,207	$2,510,373,876	$2,537,983,545	$81,037,338	3.30%
Total Disbursements	$3,741,487,273	$3,819,548,220	$74,776,717	$16,807,900	$0	$3,911,132,837	$3,988,246,875	$4,012,539,820	$101,406,983	2.59%
Total Ending Balance	$164,916,223	$76,702,689	$14,201,778	($16,856,385)	$14,541,554	$88,589,636	$114,976,620	$97,177,762	$8,588,126	9.69%
Less:										
Managed Reserve [4]	$75,915,037	$76,702,689	$8,240,747	$3,646,200		$88,589,636	$92,450,526	$97,177,762	$8,588,126	9.69%
Reserve for Potential FY 2016 One-Time Requirements [5]			5,961,031	(5,961,031)					0	-
FY 2015 Audit Adjustments [6]				(2,078,693)	2,078,693				0	-
FY 2016 Mid-Year Revenue Adjustments [1]				(12,462,861)	12,462,861				0	-
Reserve for Board Adjustments [7]							22,526,094		0	-
Total Available	$89,001,186	$0	$0	$0	$0	$0	$0	$0	$0	-

[1] *FY 2016 Revised Budget Plan* revenues reflect a net increase of $12,462,861 based on revised revenue estimates as of fall 2015. These changes are shown in the "Other Actions July-June column. This amount was utilized as part of the *FY 2016 Third Quarter Review*.

[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] Target funding for the Revenue Stabilization Fund is 5.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. As a result of reserve adjustments included in the FY 2017 Adopted Budget Plan, the FY 2017 projected balance in the Revenue Stabilization Fund is $166.48 million, or 4.15 percent of total General Fund disbursements.

[4] Target funding for the Managed Reserve is 4.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. As a result of reserve adjustments included in the FY 2017 Adopted Budget Plan, the FY 2017 projected balance in the Managed Reserve is $97.18 million, or 2.42 percent of total General Fund disbursements.

[5] As part of the *FY 2015 Carryover Review*, an amount of $5,961,031 was set aside in reserve to address potential FY 2016 one-time requirements. This one-time funding was utilized as part of the *FY 2016 Third Quarter Review*.

[6] As a result of FY 2015 audit adjustments, an amount of $2,078,693 was available to be held in reserve in FY 2016. This one-time funding was utilized as part of the *FY 2016 Third Quarter Review*.

[7] As part of the FY 2017 Advertised Budget Plan, an amount of $22,526,094 was available for the consideration of the Board of Supervisors during their deliberations on the FY 2017 budget. This funding, along with additional funding identified during the mark-up process, is transferred to Fund S10000, School Operating, as part of the FY 2017 Adopted Budget Plan.