

## FY 2017 ADOPTED FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	\$156,391,257	\$75,915,037	\$164,916,223	\$84,943,436	\$88,589,636	(\$76,326,587)	(46.28%)
<b>Revenue</b>							
Real Property Taxes	\$2,357,117,530	\$2,434,215,819	\$2,434,215,819	\$2,600,366,481	\$2,600,366,481	\$166,150,662	6.83%
Personal Property Taxes <sup>1</sup>	370,292,221	369,389,423	376,197,577	383,274,181	383,274,181	7,076,604	1.88%
General Other Local Taxes	506,567,278	495,137,332	504,309,764	510,976,755	510,976,755	6,666,991	1.32%
Permit, Fees & Regulatory Licenses	45,545,990	45,572,818	46,549,359	47,384,162	47,384,162	834,803	1.79%
Fines & Forfeitures	13,115,761	13,348,086	12,443,009	12,443,009	12,443,009	0	0.00%
Revenue from Use of Money & Property	15,118,488	21,003,774	21,116,191	22,582,955	22,582,955	1,466,764	6.95%
Charges for Services	72,911,452	74,616,185	74,937,994	76,031,208	76,031,208	1,093,214	1.46%
Revenue from the Commonwealth <sup>1</sup>	300,717,720	309,599,935	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	30,272,223	29,979,502	31,501,656	1,229,433	4.06%
Recovered Costs/Other Revenue	20,126,106	18,334,374	16,713,329	16,425,616	16,471,349	(241,980)	(1.45%)
<b>Total Revenue</b>	<b>\$3,737,863,723</b>	<b>\$3,810,507,655</b>	<b>\$3,824,978,033</b>	<b>\$4,008,114,187</b>	<b>\$4,010,962,074</b>	<b>\$185,984,041</b>	<b>4.86%</b>
<b>Transfers In</b>							
Fund 40030 Cable Communications	\$3,148,516	\$3,532,217	\$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	-
Fund 40080 Integrated Pest Management	138,000	141,000	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,000,000	1,125,000	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	535,000	548,000	548,000	548,000	548,000	0	0.00%
Fund 40150 Refuse Disposal	535,000	577,000	577,000	577,000	577,000	0	0.00%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	49,000	49,000	49,000	49,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	175,000	186,000	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	1,800,000	2,850,000	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	775,000	820,000	820,000	820,000	820,000	0	0.00%
<b>Total Transfers In</b>	<b>\$12,148,516</b>	<b>\$9,828,217</b>	<b>\$9,828,217</b>	<b>\$10,165,872</b>	<b>\$10,165,872</b>	<b>\$337,655</b>	<b>3.44%</b>
<b>Total Available</b>	<b>\$3,906,403,496</b>	<b>\$3,896,250,909</b>	<b>\$3,999,722,473</b>	<b>\$4,103,223,495</b>	<b>\$4,109,717,582</b>	<b>\$109,995,109</b>	<b>2.75%</b>
<b>Direct Expenditures</b>							
Personnel Services	\$734,577,718	\$773,546,456	\$773,240,167	\$805,471,026	\$808,169,412	\$34,929,245	4.52%
Operating Expenses	338,563,398	342,454,643	382,446,460	351,019,493	345,803,713	(36,642,747)	(9.58%)
Recovered Costs	(42,467,566)	(44,489,319)	(44,304,319)	(35,130,994)	(35,130,994)	9,173,325	(20.71%)
Capital Equipment	2,128,669	126,017	2,544,112	632,645	860,822	(1,683,290)	(66.16%)
Fringe Benefits	307,188,662	338,338,526	340,260,210	355,880,829	354,853,322	14,593,112	4.29%
<b>Total Direct Expenditures</b>	<b>\$1,339,990,881</b>	<b>\$1,409,976,323</b>	<b>\$1,454,186,630</b>	<b>\$1,477,872,999</b>	<b>\$1,474,556,275</b>	<b>\$20,369,645</b>	<b>1.40%</b>
<b>Transfers Out</b>							
Fund S10000 School Operating	\$1,768,498,393	\$1,825,153,345	\$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	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization <sup>2</sup>	10,345,428	536,848	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	10,611,143	11,141,700	11,141,700	530,557	5.00%
Fund 10030 Contributory Fund	15,020,884	12,894,637	14,894,637	13,158,773	13,158,773	(1,735,864)	(11.65%)
Fund 10040 Information Technology	11,251,260	2,700,000	2,700,000	4,770,240	4,770,240	2,070,240	76.68%

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<b>Transfers Out (Cont.)</b>							
Fund 20000 County Debt Service	133,742,157	127,793,296	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	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	11,298,296	13,557,955	13,557,955	2,259,659	20.00%
Fund 30010 General Construction and Contributions	26,082,606	19,041,768	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	13,353,356	5,000,000	1,408,449	(11,944,907)	(89.45%)
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	300,000	400,000	400,000	100,000	33.33%
Fund 30070 Public Safety Construction	5,750,000	0	100,000	100,000	0	(100,000)	(100.00%)
Fund 40000 County Transit Systems	34,547,739	34,547,739	33,407,739	34,929,649	34,929,649	1,521,910	4.56%
Fund 40040 Fairfax-Falls Church Community Services Board	112,186,215	115,488,498	116,243,498	122,885,940	124,877,551	8,634,053	7.43%
Fund 40330 Elderly Housing Programs	1,869,683	1,896,649	1,896,649	1,923,159	1,923,159	26,510	1.40%
Fund 50000 Federal/State Grants	5,208,464	5,408,464	5,408,464	5,480,836	5,480,836	72,372	1.34%
Fund 60000 County Insurance	40,267,550	23,278,826	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	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	-
Fund 73030 OPEB Trust	28,000,000	26,000,000	21,000,000	16,000,000	16,000,000	(5,000,000)	(23.81%)
Fund 83000 Alcohol Safety Action Program	427,165	486,678	486,678	545,171	545,171	58,493	12.02%
<b>Total Transfers Out</b>	<b>\$2,401,496,392</b>	<b>\$2,409,571,897</b>	<b>\$2,456,946,207</b>	<b>\$2,510,373,876</b>	<b>\$2,537,983,545</b>	<b>\$81,037,338</b>	<b>3.30%</b>
<b>Total Disbursements</b>	<b>\$3,741,487,273</b>	<b>\$3,819,548,220</b>	<b>\$3,911,132,837</b>	<b>\$3,988,246,875</b>	<b>\$4,012,539,820</b>	<b>\$101,406,983</b>	<b>2.59%</b>
<b>Total Ending Balance</b>	<b>\$164,916,223</b>	<b>\$76,702,689</b>	<b>\$88,589,636</b>	<b>\$114,976,620</b>	<b>\$97,177,762</b>	<b>\$8,588,126</b>	<b>9.69%</b>
Less:							
Managed Reserve <sup>3</sup>	\$75,915,037	\$76,702,689	\$88,589,636	\$92,450,526	\$97,177,762	\$8,588,126	9.69%
Reserve for Board Adjustments <sup>4</sup>				22,526,094		0	-
<b>Total Available</b>	<b>\$89,001,186</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</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>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.